PETROLIMEX HANOI TRANSPORTATION AND TRADING JSC

REVIEWED INTERIM FINANCIAL STATEMENTS
FOR THE ACCOUNTING PERIOD FROM 01/01/2026 TO 30/6/2026

August 2026

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Petrolimex Hanoi Transportation and Trading JSC (the "Company") presents this report together with the Company's reviewed interim financial statements for the accounting period from 01/01/2026 to 30/6/2026.

Board of Directors and Board of Management

The members of the Board of Directors and Board of Management who managed the Company during the period and up to the date of this report were as follows:

Board of Directors

Mr. Bui Van Thanh	Chairman
Mr. Pham Quoc Hung	Member
Ms. Nguyen Thanh Hang	Member
Mr. Phan Van Tan	Member (from 15/4/2026)
Mr. Ngo Tat Thang	Member (from 15/4/2026)
Mr. Hoang Van Binh	Member (prior to 15/4/2026)
Mr. Mai Ngoc Du	Member (prior to 15/4/2026)

Board of Management

Mr. Pham Quoc Hung	Director
Mr. Do Manh Cuong	Deputy Director
Mr. Pham Van Chien	Deputy Director
Mr. Vu Viet Hoang	Deputy Director
Mr. Phan Van Tan	Deputy Director

Responsibilities of Management

The Board of Management of the Company is responsible for the preparation of the interim financial statements for the accounting period from 01/01/2026 to 30/6/2026, which give a true and fair view of the financial position, results of operations and cash flows of the Company for the period. In preparing these interim financial statements, the Board of Management is required to:

- Comply with Vietnamese Accounting Standards, the Vietnamese enterprise accounting regime and relevant legal regulations relating to the preparation and presentation of interim financial statements;
- Select appropriate accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether appropriate accounting principles have been followed and whether any material departures requiring disclosure and explanation in the interim financial statements have occurred;
- Design and implement effective internal controls for the purpose of preparing and presenting reasonable interim financial statements in order to minimise risks and fraud; and
- Prepare the interim financial statements on a going concern basis, unless it is inappropriate to presume that the Company will continue in business.

Management of the Company is responsible for ensuring that the accounting records are properly maintained so as to reflect, with reasonable accuracy, the financial position of the Company at any time and that the interim financial statements are prepared and presented in compliance with Vietnamese Accounting Standards, the corporate accounting regime and relevant legal regulations. Management is also responsible for safeguarding the assets of the Company and for taking appropriate measures to prevent and detect fraud and other irregularities.

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

Management confirms that the Company has complied with the above requirements in preparing and presenting the interim financial statements.

Approval of the financial statements

I, Bui Van Thanh - Chairman of the Board of Directors, pursuant to Decision No. 96/QD-HDQT-PETAJICOHN dated 01/10/2020 of the Board of Directors on the promulgation of regulations on management and administration between the Board of Directors and the Board of Management, approve the accompanying interim financial statements. The accompanying interim financial statements give a true and fair view, in all material respects, of the financial position of the Company as at 30/6/2026, and of its results of operations and cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese enterprise accounting regime and relevant legal regulations relating to the preparation and presentation of interim financial statements.

On behalf of and representing the Board of Directors,

CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ VẬN TẢI PETROLIMEX HÀ NỘI

Bui Van Thanh
Chairman of the Board of Directors
10 August 2026

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No.: 04/2026/SX-AV3-TC

REVIEW REPORT
INTERIM FINANCIAL INFORMATION

To: The Shareholders, the Board of Directors and the Management
Petrolimex Hanoi Transportation and Trading JSC

We have reviewed the accompanying interim financial statements of Petrolimex Hanoi Transportation and Trading JSC (the "Company"), prepared on 10/8/2026, from page 05 to page 32, comprising the statement of financial position as at 30/6/2026, the statement of income, the statement of cash flows for the 06-month accounting period then ended and notes to the financial statements.

Responsibilities of Management

The Board of Management of the Company is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and relevant legal regulations applicable to the preparation and presentation of interim financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of the Company as at 30/6/2026, and of its financial performance and cash flows for the 06-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and relevant legal regulations applicable to the preparation and presentation of interim financial statements.

Other Matter

The review report is translated into English from the Vietnamese-language report issued in Vietnam.

CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN AN VIỆT
M.S.D.N: 0201...
Q. HAI BÀ TRƯNG - T.P HÀ NỘI

Vu Thi Huong Giang
Deputy General Director
Audit Practice Certificate No: 0388-2023-055-1
For and on behalf of
AN VIET AUDITING COMPANY LIMITED
10 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
(Full format)
As at 30 June 2026

Form No. B01a - DN
Unit: VND

ITEMS	Code	Notes	30/6/2026	01/01/2026
A. CURRENT ASSETS	**100**		**139,978,126,268**	**120,812,925,171**
I. Cash and cash equivalents	**110**	**5**	**63,466,595,406**	**55,763,198,664**
1. Cash	111		32,976,673,339	35,637,116,523
2. Cash equivalents	112		30,489,922,067	20,126,082,141
II. Short-term investments	**120**		**1,100,184**	**5,575,207,299**
1. Trading securities	121	**9**	1,100,184	1,100,184
2. Short-term held-to-maturity investments	123		-	5,574,107,115
III. Short-term receivables	**130**		**63,244,477,821**	**49,970,272,823**
1. Short-term trade receivables	131	**6**	58,995,021,021	43,427,011,512
2. Short-term advances to suppliers	132		2,221,149,827	1,701,368,715
3. Other short-term receivables	135	**7**	2,028,306,973	4,841,892,596
IV. Inventories	**140**		**11,222,945,031**	**6,341,069,183**
1. Inventories	141	**8**	11,222,945,031	6,341,069,183
V. Other current assets	**160**		**2,043,007,826**	**3,163,177,202**
1. Short-term deferred expenses	161	**13.1**	1,710,547,068	1,488,086,020
2. Deductible VAT	162		142,997,381	-
3. Taxes and other receivables from the State Budget	163	**18.2**	189,463,377	1,675,091,182
B. NON-CURRENT ASSETS	**200**		**143,057,515,116**	**153,025,560,567**
I. Fixed assets	**220**		**119,247,922,088**	**125,987,851,134**
1. Tangible fixed assets	221	**10**	112,761,830,616	119,391,112,660
- Cost	*222*		*559,948,638,882*	*557,989,895,768*
- Accumulated depreciation	*223*		*(447,186,808,266)*	*(438,598,783,108)*
2. Intangible fixed assets	227	**11**	6,486,091,472	6,596,738,474
- Cost	*228*		*7,926,357,000*	*7,926,357,000*
- Accumulated amortisation	*229*		*(1,440,265,528)*	*(1,329,618,526)*
II. Long-term assets in progress	**250**		**7,571,569,708**	**7,626,927,950**
1. Construction in progress	252	**12**	7,571,569,708	7,626,927,950
III. Other long-term assets	**270**		**16,238,023,320**	**19,410,781,483**
1. Long-term deferred expenses	271	**13.2**	16,238,023,320	19,410,781,483
TOTAL ASSETS (280=100+200)	**280**		**283,035,641,384**	**273,838,485,738**

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
(Full format)
As at 30 June 2026

Form No. B01a - DN
Unit: VND

ITEMS	Code	Notes	30/6/2026	01/01/2026
C. LIABILITIES	**300**		**125,534,841,675**	**111,216,601,430**
I. Current liabilities	**310**		**110,687,011,175**	**95,846,770,930**
1. Short-term trade payables	311	**14**	26,658,618,879	18,779,131,534
2. Short-term advances from customers	312		1,671,029,465	2,174,987,220
3. Dividends and profits payable	313	**16**	11,635,358,929	1,784,023,386
4. Short-term taxes and payables to the State Budget	314	**18.1**	7,093,634,158	3,762,445,686
5. Payables to employees	315		37,964,746,175	59,352,374,806
6. Short-term accrued expenses	316	**15**	5,112,468,820	1,297,150,995
7. Short-term deferred revenue	319	**17**	166,666,666	-
8. Other current payables	320	**19.1**	4,596,861,773	3,247,740,106
9. Bonus and welfare fund	323		15,787,626,310	5,448,917,197
II. Long-term liabilities	**330**		**14,847,830,500**	**15,369,830,500**
1. Other long-term payables	338	**19.2**	14,847,830,500	15,369,830,500
D. OWNERS' EQUITY	**400**		**157,500,799,709**	**162,621,884,308**
1. Contributed capital	411	**20**	73,269,280,000	73,269,280,000
- Ordinary shares with voting rights	*411a*		*73,269,280,000*	*73,269,280,000*
2. Other capital	414	**20**	7,112,926,857	7,112,926,857
3. Treasury shares	415	**20**	(804,000)	(804,000)
4. Development and investment fund	418	**20**	48,943,076,785	43,045,453,811
5. Undistributed profit after tax	420	**20a**	28,176,320,067	39,195,027,640
- Undistributed profit after tax brought forward	*420a*		-	*2,607,488,564*
- Undistributed profit after tax for the current period	*420b*		*28,176,320,067*	*36,587,539,076*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**283,035,641,384**	**273,838,485,738**

Approved, 10 August 2026

Preparer	Chief accountant	Legal representative
Phan Thi Thu Huyen	**Hoang Thi Thuy Linh**	**Bui Van Thanh**

CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ VẬN TẢI PETROLIMEX HÀ NỘI
M.S.D.N.: 0100771928 C.T.C.P THÀNH PHỐ HÀ NỘI

INTERIM STATEMENT OF INCOME
(Full format)
For the accounting period from 01/01/2026 to 30/6/2026

Form No. B02a - DN
Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Revenue from goods sold and services rendered	**01**	**22**	**929,844,102,545**	**595,928,597,279**
2. Deductions	02	**22**	104,766,327	-
3. Net revenue from goods sold and services rendered (10=01-02)	**10**	**22**	**929,739,336,218**	**595,928,597,279**
4. Cost of sales	11	**23**	833,451,470,190	525,361,569,256
5. Gross profit from goods sold and services rendered (20=10-11)	**20**		**96,287,866,028**	**70,567,028,023**
6. Gain/loss from the sale and disposal of investment property	21		-	-
7. Financial income	22	**24**	435,971,459	74,040,714
8. Financial expenses	23	**25**	269,777,881	432,291,305
- In which: Interest expenses	*24*		-	-
9. Selling expenses	25	**26.1**	20,107,493,463	14,843,669,812
10. General and administrative expenses	26	**26.2**	41,230,794,975	35,502,152,466
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	**30**		**35,115,771,168**	**19,862,955,154**
12. Other income	31	**27**	390,663,017	256,181,586
13. Other expenses	32	**28**	108,990,485	135,171,336
14. Other profit (40=31-32)	**40**		**281,672,532**	**121,010,250**
15. Accounting profit before tax (50=30+40)	**50**		**35,397,443,700**	**19,983,965,404**
16. Current corporate income tax expense	51	**29**	7,221,123,633	4,126,841,662
17. Deferred corporate income tax expense	52		-	-
18. Profit after corporate income tax (60=50-51-52)	**60**		**28,176,320,067**	**15,857,123,742**
19. Basic earnings per share	**70**	**31**	**3,846**	**2,164**

Approved, 10 August 2026

Preparer	Chief accountant	Legal representative
Phan Thi Thu Huyen	Hoang Thi Thuy Linh	Bui Van Thanh

M.S.D.N: 0100... C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ VẬN TẢI PETROLIMEX HÀ NỘI
THÀNH PHỐ HÀ NỘI

INTERIM STATEMENT OF CASH FLOWS
(Full format)
(Under the indirect method)
For the accounting period from 01/01/2026 to 30/6/2026

Form No. B03a - DN
Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
I. Cash flows from operating activities				
1. Profit before tax	***01***		***35,397,443,700***	***19,983,965,404***
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02	**10,11**	9,662,021,246	12,950,521,129
- Provisions	03		-	62,405,744
- Gains (losses) on investing activities	05		(745,414,203)	(314,780,714)
3. Operating profit before changes in working capital	***08***		***44,314,050,743***	***32,682,111,563***
- Increase (decrease) in receivables	09		(11,954,231,469)	(11,568,518,701)
- Increase (decrease) in inventories	10		(4,881,875,848)	(241,827,890)
- Increase (decrease) in payables	11		(5,673,806,326)	(2,194,401,307)
- Increase (decrease) in prepaid expenses	12		2,950,297,115	1,186,326,155
- Corporate income tax paid	15	**18**	(5,364,779,454)	(4,424,188,449)
- Other proceeds from operating activities	16		11,934,000	3,000,000
- Other expenditures on operating activities	17		(4,527,477,053)	(3,078,018,700)
Net cash flows from operating activities	***20***		***14,874,111,708***	***12,364,482,671***
II. Cash flows from investing activities				
1. Payments for purchase and construction of fixed assets and other long-term assets	21		(4,921,076,222)	(394,335,061)
2. Proceeds from disposal of fixed assets and other long-term assets	22	**27,28**	335,961,480	240,740,000
3. Proceeds from collection of loans and sale of debt instruments of other entities	24		5,574,107,115	4,995,000,000
4. Interest received on loans, dividends and profits received	27		432,109,618	133,517,091
Net cash flows from investing activities	***30***		***1,421,101,991***	***4,974,922,030***
III. Cash flows from financing activities				
1. Dividends and profits paid to owners	36		(8,591,816,957)	(11,782,667,000)
Net cash flows from financing activities	***40***		***(8,591,816,957)***	***(11,782,667,000)***
Net cash flows during the period (50=20+30+40)	**50**		**7,703,396,742**	**5,556,737,701**
Cash and cash equivalents at the beginning of the period	**60**	**5**	**55,763,198,664**	**28,449,127,158**
Cash and cash equivalents at the end of the period (70=50+60)	**70**	**5**	**63,466,595,406**	**34,005,864,859**

Notes applicable to the data column from 01/01/2026 to 30/6/2026.

Approved, 10 August 2026

Preparer	Chief accountant	Legal representative
Phan Thi Thu Huyen	**Hoang Thi Thuy Linh**	**Bui Van Thanh**

M.S.D.N: 01...84 C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ VẬN TẢI PETROLIMEX HÀ NỘI
THÀNH PHỐ HÀ NỘI

THE SELECTED NOTES TO FINANCIAL STATEMENTS **FORM NO. B09A - DN**

1. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1.1 Capital ownership structure:

Petrolimex Hanoi Transportation and Trading Joint Stock Company, headquartered at No. 49 Duc Giang Street, Viet Hung Ward, Hanoi City, was established under Decision No. 0722/1999/QD-BTM dated 08/6/1999 of the Ministry of Trade (now the Ministry of Industry and Trade) on the basis of equitizing the Petroleum Transportation Enterprise under Petrolimex Ha Noi Co., ltd.. The first Business Registration Certificate No. 0100919284 was issued on 05/8/1999, and the 15th amended Enterprise Registration Certificate was issued on 18/5/2026 by the Hanoi City Department of Finance.

Capital ownership structure: Joint Stock Company.

Charter capital is VND 73,269,280,000, with a par value per share of VND 10,000.

1.2 Business lines: trading and services.

1.3 Business lines:

- Transportation and trading of petroleum, petrochemical products and other products domestically and internationally;
- General agent for the sale of petroleum and petrochemical products;
- Mechanical repair services and consumer goods services;
- Mechanical services business.

1.4 Normal production and business cycle: 12 months.

1.5 Characteristics of the Company's operations during the period that affect the interim financial statements: no material factors affecting the Company's interim financial statements.

1.6 Enterprise structure:

	Unit	Address	Business activities
	Affiliated units		
1	Petrolimex Hanoi Transportation and Trading JSC - Bac Ninh Branch	Km 139, National Highway 1A, Vo Cuong Ward, Bac Ninh Province	Petroleum trading
2	Petrolimex Hanoi Transportation and Trading JSC - Lao Cai Branch	Son Man Residential Area, Lao Cai Ward, Lao Cai Province	Petroleum trading, transportation

1.7 Number of employees: The Company had 501 employees at 30/6/2026 (507 employees at 01/01/2026).

1.8 Comparative information

Comparative information presented in the interim financial statements is consistent with each statement, including information as at the beginning of the financial year for financial position items and information for the corresponding prior-year accounting period for operating results and cash flows items.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The annual accounting period begins on 01 January and ends on 31 December. The period from 01/01/2026 to 30/6/2026 is an accounting period of the 2026 financial year.

Accounting currency: Vietnamese Dong (VND).

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

The interim financial statements are presented in Vietnamese Dong (VND) and prepared in accordance with the accounting principles prescribed by the corporate accounting regime issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance, Vietnamese Accounting Standards and relevant legal regulations on the preparation and presentation of interim financial statements.

4. APPLIED ACCOUNTING POLICIES

4.1 Basis of preparation of the interim financial statements

The interim financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

The interim financial statements have been translated into English from the Vietnamese-language financial statements issued in Vietnam.

4.2 Cash and cash equivalents

Cash represents the Company's entire cash balance as at the end of the accounting period, including Cash, Demand deposits and Cash in transit.

Cash equivalents represent Short-term investments with a recovery term of no more than 03 months from the investment date, which are readily convertible into known amounts of Cash and subject to no risk of conversion into Cash at the reporting date, recognised in accordance with Vietnamese Accounting Standard No. 24 - Statement of Cash Flows.

4.3 Trading securities

Represents the Value of Shares held for trading purposes at the reporting date (held for capital appreciation and resale for profit).

Trading securities are recorded at cost. The cost of Trading securities is determined based on the fair Value of payments at the transaction date plus (+) costs directly attributable to the purchase of Trading securities, including the purchase price plus (+) purchase costs (if any), such as brokerage fees, transaction fees, information provision fees, taxes, charges and bank fees.

Trading securities are recognised when the Company obtains ownership rights, specifically as follows:

- Listed securities are recognised at the order matching date (T+0);

- Unlisted securities are recognised when ownership rights are officially established in accordance with law.

Upon disposals of trading securities (determined by each type of security), the cost of trading securities is determined using the weighted average method.

4.4 Receivables

Receivables are monitored in detail by original term, remaining term at the reporting date, debtor and other factors according to the Company's management requirements. Receivables are classified into trade receivables and other receivables based on the following principles:

- Trade receivables comprise receivables of a commercial nature arising from purchase and sale transactions;

- Other receivables comprise receivables of a non-commercial nature, which are not related to purchase and sale transactions.

The Company classifies receivables as long-term or short-term based on their remaining term at the reporting date.

Receivables are recognised at no more than their recoverable value.

4.5 Inventories

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises purchase costs and other directly attributable costs incurred in bringing inventories to their present location and condition. Net realizable value is determined as the estimated selling price less estimated costs of completion and estimated costs necessary to sell them.

Inventories are determined using the monthly weighted average method.

4.6 Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets is determined based on historical cost.

The cost of tangible fixed assets acquired through purchase and construction transfer comprises all costs incurred by the Company in acquiring the fixed assets up to the time the assets are capable of operating in the manner intended.

Tangible fixed assets are depreciated using the straight-line method, with depreciation calculated as cost divided (:) by the estimated useful life. The depreciation periods for each category of assets are as follows:

	Number of years
Buildings and structures	05 - 25
Machinery and equipment	06 - 08
Motor vehicles, transmission equipment	06 - 10
Management equipment and tools	03 - 06

4.7 Intangible fixed assets and amortisation

Intangible fixed assets are presented at cost less accumulated amortisation. The cost of intangible fixed assets is determined based on historical cost.

The Company's intangible fixed assets comprise:

- Land use rights represent costs incurred to obtain lawful long-term land use rights and land use rights with definite term;

- Management software represents costs relating to computer software programs that are not an integral part of hardware, comprising all costs incurred by the Company up to the date the software is put into use;

- Other intangible fixed assets comprise integrated software copyrights, representing costs incurred by the Company up to the date the copyrights are put into use.

Except for long-term land use rights, which are not amortised, intangible fixed assets are amortised using the straight-line method over their estimated useful lives. Enterprise resource planning (ERP) software is amortised over 10 years, while the remaining computer software has been fully amortised. The specific amortisation periods for each type of asset are as follows:

	Number of years
Land use rights with definite term	20
Computer software	10
Other intangible assets	Fully amortised

4.8 Construction in progress

Construction in progress is recorded at historical cost, representing costs directly attributable to assets under investment and construction for the Company's business purposes.

4.9 Deferred expenses

Deferred expenses are recognised based on actual costs incurred, including:

- Insurance premiums are allocated to operating results on a straight-line basis over the insurance coverage period of the contract;
- Tools and supplies issued for use are allocated to operating results on a straight-line basis over a period from 12 months to 36 months from the date incurred;
- Actual cost incurred to acquire land use rights at Petrol Station No. 35 (address: Tran Phu Street, Cam Duong Ward, Lao Cai Province) and Petrol Station No. 37 (address: Bao Tan Village, Bao Nhai Commune, Lao Cai Province) is allocated to operating results on a straight-line basis over the land lease term granted by the State.
- Land and Infrastructure rentals represent prepaid lease payments allocated to operating results on a straight-line basis over the lease term;
- Costs of tyres and inner tubes issued for use are allocated to operating results based on the prescribed norms for each vehicle and actual cumulative kilometres incurred during the period;
- Other expenses include journey monitoring service fees, transportation costs attributable to petroleum inventory as at 30/6/2026, calendar printing costs, electronic invoice service fees, etc., which are allocated to operating results on a straight-line basis based on actual costs incurred.

The Company classifies expenses as short-term or long-term based on the allocation period of each type of expense and does not reclassify them at the reporting date.

4.10 Liabilities

Liabilities are monitored in detail by original term, remaining term at the reporting date, payee and other factors in accordance with the Company's management requirements. Payables are classified as trade payables and other payables based on the following principles:

- Trade payables comprise payables of a commercial nature arising from purchase and sale transactions;
- Other payables comprise non-commercial payables not related to transactions involving the purchase, sale or provision of merchandise and services;

The Company classifies Liabilities as short-term or long-term based on their remaining term at the reporting date.

Liabilities are recognised at not less than the settlement obligations.

4.11 Dividends and profit payables

These are amounts payable to organisations and individuals investing capital in the enterprise:

- Recognition date of dividends and profit payables is based on the resolution of the Annual General Meeting of Shareholders;
- Committed term for payment of dividends and profits: 06 months from the date of conclusion of the Annual General Meeting of Shareholders;

- Settlement status of dividends and profit payables: dividends for 2025 are expected to be paid in the last 6 months of 2026; dividends payable for the period from 2014 to 2024 relate to shareholders whose shares have not been deposited. The contact information of these shareholders has changed from that initially registered with the Company. The Company will make payment when it is able to contact these shareholders or upon receipt of their valid payment requests.

4.12 Payables to employees

The payroll fund is appropriated based on the planned unit price assigned by the Company to each line of business, including transportation and petroleum, other merchandise and other services. Including: the salary unit price is determined based on Decision on the assignment of salary unit price No. 066/QD-CT.HDQT-PETAJICOHN dated 29/4/2026. The monthly payroll fund disbursements and contributions to social insurance, health insurance and unemployment insurance for employees are made in accordance with the Decision on the regulations on salary management and distribution No. 104/QD-HDQT-PETAJICOHN dated 21/8/2024, up to a maximum of 80% of the planned payroll fund. The remaining payroll fund is used for bonuses, support for employees with low salaries, and compensation for months with low output, ...

4.13 Accrued expenses

Accrued expenses are recognised based on reasonable estimates of amounts payable for merchandise and services used during the period for which invoices or sufficient accounting records and supporting documents have not yet been received, including battery charging costs, regular repair costs, major repairs of fixed assets, holiday expenses for employees and other expenses (hazard allowances, electricity and water expenses, audit fees, ...).

4.14 Deferred revenue

Deferred revenue is recognised based on amounts received in advance from customers for the lease of assets covering one or more accounting periods.

Deferred revenue is allocated to revenue on a straight-line basis based on the amounts received and the number of periods for which payments were received in advance

4.15 Owners' equity

Contributed capital as at the end of the accounting period represents capital contributions from shareholders within and outside the enterprise, recognised at the actual capital contributed by shareholders subscribing for shares, based on the par value of issued shares.

Share premium represents the difference between the issue price and the par value of shares.

Other capital is formed through additions from operating results.

Treasury shares are presented at their actual repurchase cost, including the purchase price and costs directly attributable to the repurchase, and are presented as a deduction from owners' equity.

Funds and post-tax profits are appropriated and distributed in accordance with the Resolution of the Annual General Meeting of Shareholders No. 052/PETAJICOHN-NQDHDCDTN dated 15/4/2026.

4.16 Revenue and other income

Sales revenue is recognised when all of the following conditions are satisfied:

- The Company has transferred substantially all risks and rewards of ownership of products and merchandise to the buyer;

- The Company no longer retains managerial involvement to the degree usually associated with ownership of merchandise or effective control over the merchandise;

- Revenue can be measured reliably;
- The Company has received or will receive economic benefits from the sales transaction;
- The costs relating to the sales transaction can be determined.

Revenue from rendering of services is recognised when all of the following conditions are satisfied:

- Revenue can be measured reliably;
- The Company has received or will receive economic benefits from the service-rendering transaction;
- The stage of completion at the reporting date can be determined;
- Costs incurred for the transaction and costs to complete the service-rendering transaction can be determined.

Revenue from operating lease of assets:

Revenue from operating lease of assets is recognised on a straight-line basis over the lease term. Lease payments received in advance for multiple periods are allocated to revenue in accordance with the lease term.

Financial income comprises interest income on deposits, determined with reasonable certainty based on deposit balances and the actual interest rate for each period.

Other income represents income arising from events or transactions separate from the Company's ordinary business activities, other than the revenue mentioned above.

4.17 Revenue deductions

Revenue deductions comprise trade discounts, representing reductions in the listed price granted to purchasers buying in large quantities but not reflected on invoices upon sale of merchandise.

4.18 Cost of goods sold

Cost of goods sold is recognised based on actual costs incurred, consistent with revenue. It includes:

- Cost of goods sold for merchandise includes the cost of petroleum products, petrochemical products, gas and other merchandise sold. Specifically:

  + Cost of petroleum trading includes the cost of petroleum products sold and the value of inventory shortages and losses, net of compensation received (if any);

  + Cost of trading petrochemical products, gas and other merchandise is the cost of petrochemical products, gas and other merchandise sold.

- Cost of services is the cost of road petroleum transportation services, including fuel, tyres and batteries; salary expenses and salary-related contributions, employee benefits; depreciation of assets and transport vehicles; regular repair and major repair of vehicles; asset insurance and personal insurance expenses; transportation taxes, fees and other expenses, ...

4.19 Financial expenses

Financial expenses include interest on deferred payment sales and other financial expenses, specifically as follows:

- Interest on deferred payment sales is recognised based on actual amounts incurred, based on the deferred purchase amount and the corresponding interest rate stipulated in the contract;

- Other financial expenses comprise interest expenses in respect of amounts received for vehicles from employees, implemented in accordance with Decision No. 114/QD-HDQT-PETAJICOHN dated 31/5/2021 of the Company Director.

4.20 Selling expenses, general and administrative expenses

Selling expenses represent actual costs incurred in the accounting period in the process of selling merchandise and rendering services, including: salaries of sales department employees (salaries, wages, allowances, benefit payments and employee welfare expenditures...); trade union fees, social insurance, health insurance and unemployment insurance of sales employees; depreciation expenses, freight charges and other expenses.

General and administrative expenses represent the Company's general management expenses incurred during the accounting period, including: salaries of general and administrative department employees (salaries, wages, allowances, benefit payments and employee welfare expenditures...); trade union fees, social insurance, health insurance and unemployment insurance of general and administrative employees; office supplies and tools; depreciation of fixed assets used for general and administrative purposes; land rental; purchased services (electricity, water, telephone, asset insurance,...); and other cash expenses (entertainment, conferences...).

4.21 Tax

Current corporate income tax expense in accordance with the Law on Corporate Income Tax represents corporate income tax payables arising during the period.

Taxable income may differ from accounting profit before tax presented in the Statement of income because taxable income does not include taxable income or deductible expenses in other years (including tax losses carried forward, if any) and also excludes non-taxable or non-deductible items.

The determination of the Company's taxes is based on prevailing tax regulations. However, these regulations change from time to time, and the determination of tax obligations is subject to the inspection result of the competent tax authority.

4.22 Related parties

Parties are considered related parties of the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating policy decisions, or when the Company and the other party are under common control or common significant influence. Related parties may be entities or individuals, including close family members of individuals considered to be related.

Information on related parties is presented in Notes 20, 34.

5. CASH AND CASH EQUIVALENTS

	30/6/2026 VND	01/01/2026 VND
Cash	1,323,685,681	1,075,413,225
Demand deposits	30,722,803,612	33,853,437,521
Demand deposits with Vietnam Joint Stock Commercial Bank for Industry and Trade, comprise:	*7,554,118,133*	*2,488,221,597*
+ Chuong Duong Branch (Long Bien Transaction Office)	*2,604,157,416*	*2,429,593,986*
+ Lao Cai Branch (Tran Hung Dao Transaction Office)	*3,211,941,992*	*15,822,441*
+ Bac Ninh Branch	*1,738,018,725*	*42,805,170*
Demand deposits with Joint Stock Commercial Bank for Prosperity and Development, comprise:	*11,148,111,386*	*16,969,925,494*
+ Thang Long Branch (Duc Giang Transaction Office)	*6,764,869,050*	*14,310,206,572*
+ Bac Ninh Branch	*4,383,242,336*	*2,659,718,922*
Demand deposits at Military Commercial Joint Stock Bank, including:	*6,554,587,996*	*7,581,967,526*
+ Long Bien Branch	*1,004,259,447*	*4,644,131,592*
+ Lao Cai Branch	*142,831,469*	*173,890,151*
+ Bac Ninh Branch	*5,407,497,080*	*2,763,945,783*
Demand deposits at other institutions	*5,465,986,097*	*6,813,322,904*
Cash in transit (*)	930,184,046	708,265,777
Cash equivalents	30,489,922,067	20,126,082,141
Vietnam Joint Stock Commercial Bank for Industry and Trade - Chuong Duong Branch (Long Bien Transaction Office)	*30,489,922,067*	*15,126,082,141*
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Chuong Duong Branch	*-*	*5,000,000,000*
Total	**63,466,595,406**	**55,763,198,664**

(*) Cash in transit represents cash on hand at the Company's directly managed petroleum retail outlets. These amounts will be transferred to the Company's bank accounts on the following working day.

6. TRADE RECEIVABLES

	30/6/2026 VND		01/01/2026 VND	
	Value recorded	Value provision	Value Recorded	Value provision
Short-term	**58,995,021,021**	**-**	**43,427,011,512**	**-**
Trade receivables representing 10% or more of total trade receivables	25,307,340,498	-	13,506,921,074	-
Petrolimex Aviation Fuel JSC	18,878,924,212	-	7,190,288,333	-
Petrolimex Tuyen Quang One - Member LLC:				
Petrolimex Ha Giang Branch	*4,000,803,181*	-	*3,886,194,298*	-
Office of Petrolimex Tuyen Quang One - Member LLC	*2,427,613,105*	-	*2,430,438,443*	-
Other trade receivables	33,687,680,523	-	29,920,090,438	-
Trade receivables from related parties (Details of each object are presented in Note 34)	54,702,579,994	-	41,341,432,115	-

7. OTHER RECEIVABLES

	30/6/2026 VND		01/01/2026 VND	
	Amount	Provision	Amount	Provision
Short-term	**2,028,306,973**	**-**	**4,841,892,596**	**-**
Interest receivables on deposits	36,999,268	-	59,656,163	-
Advances (*)	368,712,811	-	-	-
Deposits	-	-	3,187,688,587	-
Receivables for transportation losses	259,328,584	-	594,705,419	-
Receivables for fuel consumption in excess of the prescribed quota	501,348,612	-	257,289,173	-
Other receivables	861,917,698	-	742,553,254	-

(*): Advances for production and business activities; the recovery period does not exceed 12 months from the date of advance.

8. INVENTORIES

	30/6/2026 VND		01/01/2026 VND	
	Historical cost	Provision	Historical cost	Provision
Raw materials	1,807,652,809	-	1,148,819,246	-
Tools and supplies	234,192,593	-	197,662,595	-
Merchandise	9,181,099,629	-	4,994,587,342	-
Total	**11,222,945,031**	**-**	**6,341,069,183**	**-**

9. TRADING SECURITIES

	30/6/2026 VND				01/01/2026 VND			
	Quantity (shares)	Historical Cost	Value fair	Provision	Quantity (JSC)	Historical cost	Value Fair	Provision
Trading securities	**53**	**1,100,184**	**903,650**	**-**	**53**	**1,100,184**	**1,060,000**	**-**
Petrolimex Insurance Corporation JSC (PGI)	53	1,100,184	903,650	-	53	1,100,184	1,060,000	-

As at 30/6/2026, the Company did not charge a provision for decline in value of trading securities as the Board of Management considered the amount insignificant.

10. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles, transmission equipment	Equipment and management tools	Total
	VND	VND	VND	VND	VND
COST					
As at 01/01/2026	**56,363,191,736**	**8,368,636,603**	**491,480,678,844**	**1,777,388,585**	**557,989,895,768**
Additions during the period	**1,038,032,671**	**-**	**1,884,059,529**	**-**	**2,922,092,200**
Purchase	78,825,000	-	1,884,059,529	-	1,962,884,529
Completed capital construction works	959,207,671	-	-	-	959,207,671
Disposals during the period	**-**	**-**	**963,349,086**	**-**	**963,349,086**
Disposals	-	-	963,349,086	-	963,349,086
As at 30/6/2026	**57,401,224,407**	**8,368,636,603**	**492,401,389,287**	**1,777,388,585**	**559,948,638,882**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**36,094,769,419**	**6,984,878,676**	**394,370,940,505**	**1,148,194,508**	**438,598,783,108**
Additions during the period	**1,638,142,074**	**124,174,992**	**7,719,418,263**	**69,638,915**	**9,551,374,244**
Amortisation for the period	1,638,142,074	124,174,992	7,719,418,263	69,638,915	9,551,374,244
Disposals during the period	**-**	**-**	**963,349,086**	**-**	**963,349,086**
Disposals	-	-	963,349,086	-	963,349,086
As at 30/6/2026	**37,732,911,493**	**7,109,053,668**	**401,127,009,682**	**1,217,833,423**	**447,186,808,266**
NET BOOK VALUE					
As at 01/01/2026	**20,268,422,317**	**1,383,757,927**	**97,109,738,339**	**629,194,077**	**119,391,112,660**
As at 30/6/2026	**19,668,312,914**	**1,259,582,935**	**91,274,379,605**	**559,555,162**	**112,761,830,616**

The cost of tangible fixed assets that had been fully depreciated but were still in use as at 30/6/2026 was VND 385,444,551,462 (as at 01/01/2026: VND 374,556,078,274).

11. INTANGIBLE FIXED ASSETS

	Land use rights VND	Software management VND	Other intangible fixed assets VND	Total VND
COST				
As at 01/01/2026	**4,847,480,000**	**2,726,890,000**	**351,987,000**	**7,926,357,000**
Additions	-	-	-	-
Disposals	-	-	-	-
As at 30/6/2026	**4,847,480,000**	**2,726,890,000**	**351,987,000**	**7,926,357,000**
ACCUMULATED AMORTISATION				
As at 01/01/2026	**161,950,500**	**815,681,026**	**351,987,000**	**1,329,618,526**
Additions	**4,437,000**	**106,210,002**	-	**110,647,002**
Amortisation	4,437,000	106,210,002	-	110,647,002
Disposals	-	-	-	-
As at 30/6/2026	**166,387,500**	**921,891,028**	**351,987,000**	**1,440,265,528**
NET BOOK VALUE				
As at 01/01/2026	**4,685,529,500**	**1,911,208,974**	**-**	**6,596,738,474**
As at 30/6/2026	**4,681,092,500**	**1,804,998,972**	**-**	**6,486,091,472**

The cost of fully amortised intangible fixed assets still in use as at 30/6/2026 was VND 954,677,000 (as at 01/01/2026: VND 954,677,000).

Details of intangible fixed assets with a value representing 10% or more of the total value of intangible fixed assets:

Assets			**30/6/2026 VND**
	Cost	**Accumulated amortisation**	**Net book value**
Land use rights for Petrol Station No. 38	4,670,000,000	-	4,670,000,000
Enterprise resource planning (ERP) software	2,124,200,000	319,201,028	1,804,998,972

12. CONSTRUCTION IN PROGRESS

		30/6/2026 VND		**01/01/2026 VND**
	Cost	**Recoverable value**	**Cost**	**Recoverable value**
Capital construction works	7,571,569,708	7,571,569,708	7,571,569,708	7,571,569,708
Construction of Ngoc Hoi Petrol Station in Dai Ang Commune (*)	*7,501,330,617*	*7,501,330,617*	*7,501,330,617*	*7,501,330,617*
Sports hall, warehouse and Company office building works	*70,239,091*	*70,239,091*	*70,239,091*	*70,239,091*
Upgrade and refurbishment	-	-	55,358,242	55,358,242
Refurbishment and repair of the office building and parking area	-	-	*55,358,242*	*55,358,242*
Total	**7,571,569,708**	**7,571,569,708**	**7,626,927,950**	**7,626,927,950**

(*) Ngoc Hoi Petrol Station in Dai Ang Commune was invested in pursuant to the proposal dated 27/11/2022 of the Director of the Company and Decision No. 19/QD-HDQT-PETAJICO HN dated 28/11/2022 of the Chairman of the BOD of the Company approving the investment policy for the project: Construction of Ngoc Hoi Petrol Station, with an estimated investment value of approximately VND 21,637 billion; approved by the General Meeting of Shareholders in 2023 pursuant to Resolution No. 017/PETAJICOHN-NQDHDCD dated 06/4/2023. Resolution No. 052/PETAJICOHN-NQDHDCDTN dated 15/4/2026 of the 2026 Annual General Meeting of Shareholders further approved the completion of the necessary procedures for the construction of Ngoc Hoi Petrol Station under the 2026 investment plan.

13. PREPAID EXPENSES

	30/6/2026 VND	01/01/2026 VND
13.1 Short-term	**1,710,547,068**	**1,488,086,020**
Insurance expenses	1,033,302,729	427,233,902
Tools and supplies put into use	25,572,181	23,504,699
Other expenses	651,672,158	1,037,347,419
13.2 Long-term	**16,238,023,320**	**19,410,781,483**
Tools and supplies put into use	1,082,428,067	960,016,219
Costs incurred to obtain land use rights	3,710,024,008	3,764,420,896
Land and infrastructure lease expenses	1,303,145,161	1,428,245,161
Tyre expenses	10,131,545,084	13,244,337,207
Other expenses	10,881,000	13,762,000

14. TRADE PAYABLES

	30/06/2026 VND	01/01/2026 VND
Short-term	**26,658,618,879**	**18,779,131,534**
Trade payables representing 10% or more of total payables	15,065,597,160	6,675,036,129
Petrolimex Ha Noi One - Member LLC	6,804,352,727	4,256,970,095
Petrolimex Bac Ninh One - Member LLC:		
Office of Petrolimex Bac Ninh One - Member LLC	*8,653,570*	*10,003,062*
Petrolimex Kinh Bac Branch	*8,252,590,863*	*2,408,062,972*
Amounts payable to other entities	11,593,021,719	12,104,095,405
Trade payables to related parties (Details of each object are presented in Note 34)	17,192,971,878	7,331,809,265

15. ACCRUED EXPENSES

	30/6/2026 VND	01/01/2026 VND
Short-term	**5,112,468,820**	**1,297,150,995**
Battery expenses	58,719,142	23,653,036
Routine repair expenses	523,099,048	159,440,290
Employee holiday expenses	3,000,000,000	-
Major repair expenses for fixed assets	708,501,820	-
Other expenses	822,148,810	1,114,057,669

16. DIVIDENDS AND PROFITS PAYABLE

	30/6/2026 VND	01/01/2026 VND
Dividends and profits payable (*)	11,635,358,929	1,784,023,386
Dividends and profits payable to related parties (details of each object are presented in Note 34)	9,353,315,000	-

(*): The balance as at 30/6/2026 comprises:

- Dividends payable for 2025 of VND 10,065,415,050; expected to be paid in the last 6 months of 2026.

- Dividends payable from 2014 to 2024 of VND 1,569,943,879. These are dividends attributable to shareholders whose shares have not been deposited. The contact information of these shareholders has changed from that initially registered with the Company. The Company will make payment when it is able to contact these shareholders or when these shareholders submit valid payment requests.

17. DEFERRED REVENUE

	30/6/2026 VND	01/01/2026 VND
Short-term	**166,666,666**	**-**
Unearned revenue	166,666,666	-

18. TAXES AND PAYABLES TO THE STATE BUDGET

	01/01/2026 VND	Payable amount VND	Paid amount VND	30/6/2026 VND
Value added tax	2,123,136,341	16,547,824,927	15,300,227,192	3,370,734,076
Corporate income tax	1,502,071,609	7,221,123,633	5,364,779,454	3,358,415,788
Personal income tax	(20,776,199)	3,248,168,113	3,040,172,004	187,219,910
Land and housing tax, land lease rental	(1,517,077,247)	2,737,445,981	1,232,567,727	(12,198,993)
Other taxes and fees	-	80,472,632	80,472,632	-
Total	**2,087,354,504**	**29,835,035,286**	**25,018,219,009**	**6,904,170,781**
Including:				
18.1 Payables	3,762,445,686			7,093,634,158
18.2 Receivables	1,675,091,182			189,463,377

19. OTHER PAYABLES

	30/6/2026 VND	01/01/2026 VND
19.1 Short-term	**4,596,861,773**	**3,247,740,106**
Surplus of assets awaiting resolution	10,179,668	10,179,668
Trade union fees	1,387,535,550	1,750,301,050
Short-term deposits and collaterals received	470,000,000	470,000,000
Other payables	2,729,146,555	1,017,259,388
19.2 Long-term	**14,847,830,500**	**15,369,830,500**
Other payables (*)	14,847,830,500	15,369,830,500

(*) Decision No. 114/QD-HDQT-PETAJICOHN dated 31/5/2021 promulgating the Company's regulations on handover and acceptance of vehicles:

- For all of the Company's tanker vehicles handed over to drivers for management and operation, each driver is required to make a vehicle acceptance payment to attach the driver's responsibility to the vehicle and enhance awareness of the management and preservation of the Company's vehicles and assets.

- The driver's vehicle acceptance payment will be deducted where, during the management and operation of the vehicle, the driver causes material damage for subjective reasons but is unable to compensate for such damage. The Company shall use this amount to offset debts if the driver has debts payable to the Company.

- Drivers are entitled to annual interest at the one-year bank deposit interest rate prevailing at the time of vehicle handover or at 31/12 of the payment year.

- The Company shall refund in full the vehicle acceptance payments made by drivers upon their retirement, termination or suspension of their employment contracts, and handover of vehicles to the Company.

20. OWNERS' EQUITY

RECONCILIATION OF CHANGES IN OWNERS' EQUITY

Description	Contributed capital VND	Other capital of owners VND	Treasury shares VND	Development and investment fund VND	Retained earnings VND	Total VND
As at 01/01/2026	**73,269,280,000**	**7,112,926,857**	**(804,000)**	**43,045,453,811**	**39,195,027,640**	**162,621,884,308**
Additions during the period	-	-	-	**5,897,622,974**	**28,176,320,067**	**34,073,943,041**
Profit for the current year	-	-	-	-	28,176,320,067	28,176,320,067
Profit distribution	-	-	-	5,897,622,974	-	5,897,622,974
Disposals during the period	-	-	-	-	**39,195,027,640**	**39,195,027,640**
Profit distribution	-	-	-	-	39,195,027,640	39,195,027,640
As at 30/6/2026	**73,269,280,000**	**7,112,926,857**	**(804,000)**	**48,943,076,785**	**28,176,320,067**	**157,500,799,709**

DETAILS OF CONTRIBUTED CAPITAL

	30/6/2026 VND			01/01/2026 VND		
	Total	Ordinary share capital	Share capital preference	Total	Ordinary share capital	Share capital preference
Vietnam National Petroleum Group	37,413,260,000	37,413,260,000	-	37,413,260,000	37,413,260,000	-
Other shareholders	35,856,020,000	35,856,020,000	-	35,856,020,000	35,856,020,000	-
Total	**73,269,280,000**	**73,269,280,000**	**-**	**73,269,280,000**	**73,269,280,000**	**-**

TRANSACTIONS IN CAPITAL WITH OWNERS AND DIVIDENDS, PROFIT DISTRIBUTION

Retained earnings after tax	**From 01/01/2026 to 30/6/2026 VND**	**From 01/01/2025 to 30/6/2025 VND**
As at 01/01	**39,195,027,640**	**30,743,306,262**
Additions during the period	**28,176,320,067**	**15,857,123,742**
Profit for the period	28,176,320,067	15,857,123,742
Disposals during the period	**39,195,027,640**	**28,135,817,698**
Cash dividend distribution	18,317,152,500	20,515,210,800
Appropriation to the Bonus and welfare fund and bonus for the Executive Management	14,854,252,166	7,494,606,898
Appropriation to the Investment and Development Fund	5,897,622,974	-
Profit distribution to joint venture partners	126,000,000	126,000,000
As at 30/6	**28,176,320,067**	**18,464,612,306**

b. Shares	**30/6/2026 Shares**	**01/01/2026 Shares**
Authorised shares	7,326,928	7,326,928
Number of shares sold to the public	7,326,928	7,326,928
Ordinary shares	*7,326,928*	*7,326,928*
Number of repurchased shares	67	67
Ordinary shares	*67*	*67*
Number of outstanding shares	7,326,861	7,326,861
Ordinary shares	*7,326,861*	*7,326,861*
Par value of outstanding shares (VND per share)	10,000	10,000

21. OFF-STATEMENT OF FINANCIAL POSITION ITEMS AT THE INTERIM DATE

Assets leased out	**30/6/2026 VND**	**01/01/2026 VND**
Future minimum lease payments under non-cancellable operating leases	1,303,145,161	1,428,245,161
Within 1 year	*234,000,000*	*247,500,000*
Over 1 year to 5 years	*892,800,000*	*892,800,000*
Over 5 years	*176,345,161*	*287,945,161*

The above operating lease payments comprise:

- Rental payments for land use rights, the petrol station, structures, assets, equipment and machinery attached to the land at Petrol Station No. 16 (address: Tam A Residential Group, Thuan Thanh Commune, Bac Ninh Province) for petroleum and petrochemical products trading activities. The lease term is 24 years from 10/7/2018. The contractual rental amount for the period from 10/7/2022 to 09/7/2032 is VND 18,600,000 per month.

- Rental payments for land use rights (an area of approximately 66.0 m2) at Loi Xa Village, Tue Tinh Commune, Hai Phong City for the operations of the former Hai Duong vehicle team. The lease term is 10 years. The contractual rental amount for the period from 01/9/2024 to 31/8/2026 is VND 2,700,000 per month.

Bad debts written off	30/6/2026 VND	01/01/2026 VND
Manh Hai Trading and Import - Export Co., Ltd	1,677,761,514	1,677,761,514
Hai Long Company limited	165,946,970	165,946,970
Mr. Vu Duy Tien	261,826,954	261,826,954
Total	**2,105,535,438**	**2,105,535,438**

Reasons for write-off of bad debts: Trade receivables from Manh Hai Trading and Import - Export Co., Ltd amounting to VND 1,677,761,514 and Hai Long Company limited amounting to VND 165,946,970 were written off as these companies are no longer operating. Receivables from Mr. Vu Duy Tien amounting to VND 261,826,954 were written off as Mr. Vu Duy Tien has no assets for settlement and no longer resides at his registered residence.

22. REVENUE

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Revenue from sale of goods and rendering of services	**929,844,102,545**	**595,928,597,279**
Revenue from sale of goods	639,787,871,525	363,037,910,179
Revenue from rendering of services	290,056,231,020	232,890,687,100
Revenue deductions	**104,766,327**	**-**
Trade discounts	104,766,327	-
Net revenue from sale of goods and rendering of services	**929,739,336,218**	**595,928,597,279**
Revenue from related parties (details of each object are presented in Note 34)	285,545,282,195	229,477,946,203

23. COST OF GOODS SOLD

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of merchandise sold	596,298,443,908	342,059,070,105
Cost of services rendered	237,153,026,282	183,302,499,151
Total	**833,451,470,190**	**525,361,569,256**

24. FINANCIAL INCOME

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest income from deposits	435,971,459	74,040,714
Total	**435,971,459**	**74,040,714**

25. FINANCIAL EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest expense on deferred payment sales	9,495,496	3,246,303
Provision for investment losses	-	62,405,744
Other financial expenses	260,282,385	366,639,258
Total	**269,777,881**	**432,291,305**

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
26.1 Selling expenses	**20,107,493,463**	**14,843,669,812**
Selling staff expenses	13,226,337,290	9,044,543,081
Depreciation of fixed assets	1,050,302,790	910,161,691
Other selling expenses	5,830,853,383	4,888,965,040
26.2 General and administrative expenses	**41,230,794,975**	**35,502,152,466**
Management staff costs	26,984,317,571	23,638,421,450
Depreciation of fixed assets	1,037,760,197	728,042,452
Taxes, fees and charges	2,769,667,115	2,751,010,578
Other administrative expenses	10,439,050,092	8,384,677,986

27. OTHER INCOME

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Value recovered from disposal of fixed assets	354,481,480	240,740,000
Other items	36,181,537	15,441,586
Total	**390,663,017**	**256,181,586**

28. OTHER EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Tax fines	80,472,911	82,861,496
Expenses on disposals of tangible fixed assets	18,520,000	-
Other items	9,997,574	52,309,840
Total	**108,990,485**	**135,171,336**

29. CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Total accounting profit (1)	**35,397,443,700**	**19,983,965,404**
Increases in adjustments (2)	***708,174,464***	***650,242,907***
Depreciation expense for automobiles in excess of the prescribed limit	193,296,298	186,194,811
BOD' remuneration for members not directly involved in management and administration	346,400,000	300,417,600
Tax fines	80,472,911	82,861,496
Other non-deductible expenses	88,005,255	80,769,000
Deductions (3)	-	-
Total taxable profit (4)=(1)+(2)-(3)	**36,105,618,164**	**20,634,208,311**
Current corporate income tax rate (5)	20%	20%
Total current corporate income tax expense (6)=(4)*(5)	**7,221,123,633**	**4,126,841,662**

30. PRODUCTION AND BUSINESS COSTS BY NATURE

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Material expenses	107,357,600,695	72,965,895,738
Labour costs	116,999,079,810	95,157,676,246
Fixed asset depreciation	9,662,021,246	12,950,521,129
Other expenses	64,472,612,969	52,574,228,316
Total	**298,491,314,720**	**233,648,321,429**

31. EARNINGS PER SHARE

Basic earnings per share	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Profit after corporate income tax (1)	28,176,320,067	15,857,123,742
Increases in adjustments (2a)	-	-
Deductions (2b)	-	-
Profit allocated to ordinary shareholders (3)	**28,176,320,067**	**15,857,123,742**
Weighted average number of ordinary shares outstanding during the period (4)	7,326,861	7,326,861
Basic earnings per share (5=3/4)	**3,846**	**2,164**

As there is no impact from future instruments that may be converted into shares and dilute share value, there is no indication that diluted earnings per share would be lower than basic earnings per share.

32. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CASH FLOW STATEMENT

Code 21 - Payments for purchase and construction of fixed assets and other long-term assets include payments to suppliers relating to the purchase and construction of fixed assets in the prior year amounting to VND 2,054,342,264.

33. SUBSEQUENT EVENTS

The Board of Management confirms that, in its opinion, in all material respects, there have been no unusual events occurring after the end of the accounting period that affect the financial position and operations of the Company and require adjustment or disclosure in the financial statements for the accounting period from 01/01/2026 to 30/6/2026.

34. RELATED PARTY INFORMATION

Income of the BOD, Supervisory Board and Board of Management

		From 01/01/2026 to 30/6/2026		
		Income paid from the funding source for the first six months of 2026	Income paid from the 2025 funding source	Total income actually received
		VND	VND	VND
Mr. Bui Van Thanh	Chairman of the BOD	431,717,000	428,730,862	860,447,862
Mr. Mai Ngoc Du	Member of the BOD (before 15/4/2026)	-	75,260,001	75,260,001
Mr. Pham Quoc Hung	Member of the BOD and Director	412,361,000	384,717,643	797,078,643
Ms. Nguyen Thanh Hang	Member of the BOD	58,760,000	100,346,667	159,106,667
Mr. Hoang Van Binh	Member of the BOD (before 15/4/2026)	31,360,000	100,346,667	131,706,667
Mr. Ngo Tat Thang	Member of the BOD (from 15/4/2026)	27,400,000	-	27,400,000
Mr. Do Manh Cuong	Deputy Director	310,657,000	347,105,747	657,762,747
Mr. Pham Van Chien	Deputy Director	310,657,000	347,105,747	657,762,747
Mr. Vu Viet Hoang	Deputy Director	353,950,000	409,305,947	763,255,947
Mr. Phan Van Tan	Member of the BOD (from 15/4/2026) Deputy Director (from 06/10/2025)	333,057,000	110,473,332	443,530,332
Ms. Vu Thi Thu Huong	Head of the Supervisory Board	309,084,730	347,090,747	656,175,477
Ms. Bui Thi Hue Linh	Member of the Supervisory Board	25,760,000	76,200,750	101,960,750
Mr. Nguyen Thai Ninh	Member of the Supervisory Board	44,160,000	76,200,750	120,360,750
Ms. Bui Thuy Linh	Member of the Supervisory Board	23,400,000	-	23,400,000
Ms. Hoang Thi Thuy Linh	Chief accountant	287,761,000	311,895,172	599,656,172

		From 01/01/2025 to 30/6/2025		
		Income paid from the funding source for the first six months of 2025	Income paid from the 2024 funding source	Total income actually received
		VND	VND	VND
Mr. Bui Van Thanh	Chairman of the BOD	277,002,000	417,032,172	694,034,172
Mr. Mai Ngoc Du	Member of the BOD	38,400,000	81,600,000	120,000,000
Mr. Pham Quoc Hung	Member of the BOD and Director	249,022,000	367,048,241	616,070,241
Ms. Nguyen Thanh Hang	Member of the BOD	38,400,000	81,600,000	120,000,000
Mr. Hoang Van Binh	Member of the BOD	38,400,000	81,600,000	120,000,000
Mr. Do Manh Cuong	Deputy Director	223,840,000	336,803,483	560,643,483
Mr. Pham Van Chien	Deputy Director	223,840,000	336,803,483	560,643,483
Mr. Vu Viet Hoang	Deputy Director	247,168,000	375,683,483	622,851,483
Ms. Vu Thi Thu Huong	Head of the Supervisory Board	223,840,000	336,803,483	560,643,483
Ms. Bui Thi Hue Linh	Member of the Supervisory Board	29,160,000	61,965,000	91,125,000
Mr. Nguyen Thai Ninh	Member of the Supervisory Board	29,160,000	61,965,000	91,125,000
Ms. Hoang Thi Thuy Linh	Chief accountant	201,456,000	317,767,862	519,223,862

Transactions with related parties	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Purchases of goods		
Petrolimex Ha Noi One - Member LLC	143,307,048,568	79,198,256,207
Petrolimex Petrochemical Corporation - JSC	729,380,420	921,920,610
Petrolimex North Lao Cai Branch - Petrolimex Lao Cai One - Member LLC	122,611,825,135	75,436,329,967
Petrolimex Quang Ninh One - Member LLC	13,298,809,526	7,091,751,862
Petrolimex Dien Bien One - Member LLC	1,853,565,901	950,513,014
Petrolimex Phu Tho One - Member LLC	11,318,243,269	9,104,531,480
Petrolimex Thai Binh Branch - Petrolimex Hung Yen One - Member LLC	1,758,363,912	648,251,750
Petrolimex Tuyen Quang One - Member LLC:		
Office of Petrolimex Tuyen Quang One - Member LLC	*770,334,509*	*16,222,636*
Petrolimex Ha Giang Branch	-	*755,690,974*
Petrolimex Lai Chau One - Member LLC	49,367,899	40,464,829
Petrolimex Bac Ninh One - Member LLC:		
Office of Petrolimex Bac Ninh One - Member LLC	*2,927,837,907*	*914,752,961*
Petrolimex Kinh Bac Branch	*392,273,387,321*	*224,296,652,222*
Petrolimex Hai Phong One - Member LLC:		
Office of Petrolimex Hai Phong One - Member LLC	*6,759,864,842*	*4,034,827,601*
Petrolimex Hai Duong Branch	*6,141,048,212*	*3,019,625,763*
Provision of services		
Petrolimex Ha Noi One - Member LLC	18,598,938,758	17,074,090,116
Petrolimex Quang Ninh One - Member LLC	17,410,735,187	13,963,350,567
Petrolimex Thai Nguyen One - Member LLC:		
Office of Petrolimex Thai Nguyen One - Member LLC	*16,460,787,332*	*15,100,136,785*
Petrolimex Bac Kan Branch	*7,152,309,366*	*4,787,044,334*
Petrolimex Dien Bien One - Member LLC	11,182,172,378	8,811,166,233
Petrolimex Cao Bang One - Member LLC	18,303,374,495	13,495,159,834
Lao Cai Petroleum One-Member Co., Ltd:		
Office of Petrolimex Lao Cai One - Member LLC	*12,027,088,672*	*8,998,328,677*
Petrolimex North Lao Cai Branch	*14,394,436,074*	*8,632,889,396*
Petrolimex Tuyen Quang One - Member LLC:		
Office of Petrolimex Tuyen Quang One - Member LLC	*12,564,045,969*	*10,469,140,130*
Petrolimex Ha Giang Branch	*23,776,769,784*	*18,327,342,456*
Petrolimex Lai Chau One - Member LLC	13,562,108,030	9,912,189,079
Petrolimex Phu Tho One - Member LLC:		
Office of Petrolimex Phu Tho One - Member LLC	*12,148,953,453*	*12,200,725,486*
Petrolimex Vinh Phuc Branch	*11,623,499,024*	*9,898,472,580*
Petrolimex Bac Ninh One - Member LLC:		
Office of Petrolimex Bac Ninh One - Member LLC	*6,557,202,818*	*6,382,906,208*
Petrolimex Kinh Bac Branch	*6,001,453,225*	*5,532,844,162*
Petrolimex Hai Phong One - Member LLC:		
Office of Petrolimex Hai Phong One - Member LLC	*12,823,969,109*	*9,661,259,372*
Petrolimex Hai Duong Branch	*7,063,328,677*	*4,604,741,598*

Transactions with related parties	**From 01/01/2026 to 30/6/2026**	**From 01/01/2025 to 30/6/2025**
	VND	**VND**
Petrolimex Hung Yen One - Member LLC:		
Office of Petrolimex Hung Yen One - Member LLC	*10,886,432,331*	*5,451,533,251*
Petrolimex Thai Binh Branch	*7,172,360,638*	*5,335,883,916*
Petrolimex Son La One - Member LLC	-	2,054,352,590
Petrolimex Ha Tinh One - Member LLC	17,507,822	-
Petrolimex Lang Son One - Member LLC	9,978,192,629	5,852,090,531
Petrolimex Quang Tri One - Member LLC	319,741,532	-
Petrolimex Aviation Fuel JSC	35,124,350,724	32,162,358,803
Petrolimex Petrochemical Corporation - JSC	395,524,168	391,669,824
Petrolimex Transportation Services Corporation	-	378,270,275
Dividend distribution		
Vietnam National Petroleum Group *(Parent company (from 21/11/2025))*	9,353,315,000	-
Petrolimex Transportation Services Corporation *(Parent company (before 21/11/2025))*	-	10,475,712,800
Mr. Bui Van Thanh	80,155,000	89,773,600
Mr. Mai Ngoc Du	2,500,000	2,800,000
Mr. Pham Quoc Hung	63,280,000	70,873,600
Ms. Nguyen Thanh Hang	214,780,500	400,923,600
Mr. Do Manh Cuong	5,857,500	6,560,400
Mr. Pham Van Chien	19,332,500	21,652,400
Mr. Vu Viet Hoang	31,062,500	34,790,000
Ms. Vu Thi Thu Huong	6,250,000	9,800,000
Ms. Bui Thi Hue Linh	2,000,000	2,240,000
Mr. Nguyen Thai Ninh	635,845,000	712,146,400
Dividend payments		
Petrolimex Transportation Services Corporation *(Parent company (before 21/11/2025))*	-	2,100,000,000
Mr. Bui Van Thanh	80,155,000	89,773,600
Mr. Mai Ngoc Du	2,500,000	2,800,000
Mr. Pham Quoc Hung	63,280,000	70,873,600
Ms. Nguyen Thanh Hang	214,780,500	400,923,600
Mr. Do Manh Cuong	5,857,500	6,560,400
Mr. Pham Van Chien	19,332,500	21,652,400
Mr. Vu Viet Hoang	31,062,500	34,790,000
Ms. Vu Thi Thu Huong	6,250,000	9,800,000
Ms. Bui Thi Hue Linh	2,000,000	2,240,000
Mr. Nguyen Thai Ninh	635,845,000	712,146,400

Balances with related parties	30/6/2026 VND	01/01/2026 VND
Trade receivables from provision of services	**54,702,579,994**	**41,341,432,115**
Petrolimex Cao Bang One - Member LLC	2,395,376,405	2,276,801,247
Petrolimex Dien Bien One - Member LLC	1,804,307,449	1,773,894,843
Petrolimex Aviation Fuel JSC	18,878,924,212	7,190,288,333
Petrolimex Tuyen Quang One - Member LLC:		
Petrolimex Ha Giang Branch	*4,000,803,181*	*3,886,194,298*
Office of Petrolimex Tuyen Quang One - Member LLC	*2,427,613,105*	*2,430,438,443*
Petrolimex Lai Chau One - Member LLC	2,686,247,219	2,385,776,864
Petrolimex Thai Nguyen One - Member LLC:		
Office of Petrolimex Thai Nguyen One - Member LLC	*3,347,205,919*	*2,961,862,140*
Petrolimex Bac Kan Branch	*1,416,816,630*	*1,187,763,859*
Petrolimex Hung Yen One - Member LLC:		
Office of Petrolimex Hung Yen One - Member LLC	*1,129,336,999*	*469,581,132*
Petrolimex Thai Binh Branch	*1,105,373,667*	*865,559,610*
Petrolimex Bac Ninh One - Member LLC:		
Office of Petrolimex Bac Ninh One - Member LLC	*824,091,612*	*698,369,638*
Petrolimex Kinh Bac Branch	*1,215,653,952*	*978,305,052*
Petrolimex Lang Son One - Member LLC	1,856,115,070	1,744,404,508
Petrolimex Ha Tinh One - Member LLC	6,465,686	2,273,594
Petrolimex Lao Cai One - Member LLC:		
Office of Petrolimex Lao Cai One - Member LLC	*2,173,901,684*	*3,683,122,054*
Petrolimex North Lao Cai Branch	*1,170,364,378*	*819,939,777*
Petrolimex Quang Tri One - Member LLC	45,234,938	18,106,357
Petrolimex Phu Tho One - Member LLC:		
Office of Petrolimex Phu Tho One - Member LLC	*31,383,788*	*616,802,232*
Petrolimex Vinh Phuc Branch	*2,358,193,937*	*1,956,519,939*
Petrolimex Ha Noi One - Member LLC	3,537,975,523	3,339,548,828
Petrolimex Hai Phong One - Member LLC:		
Office of Petrolimex Hai Phong One - Member LLC	*655,197,722*	*677,412,427*
Petrolimex Hai Duong Branch	*284,908,414*	*202,377,489*
Petrolimex Quang Ninh One - Member LLC	1,274,980,697	1,176,089,451
Petrolimex Petrochemical Joint Stock Company	76,107,807	-
Trade payables for purchases of goods	**17,192,971,878**	**7,331,809,265**
Petrolimex Ha Noi One - Member LLC	6,804,352,727	4,256,970,095
Petrolimex Kinh Bac Branch - Petrolimex Bac Ninh One - Member LLC	8,252,590,863	2,408,062,972
Petrolimex North Lao Cai Branch - Petrolimex Lao Cai One - Member LLC	2,045,143,901	314,308,489
Petrolimex Petrochemical Joint Stock Company	90,884,387	242,987,309
Petrolimex Information Technology and Telecommunication JSC	-	109,480,400
Dividends and profits payable	**9,353,315,000**	**-**
Vietnam National Petroleum Group	9,353,315,000	-

35. SEGMENT REPORT

Business segments

For management purposes, the Company's organisational structure is divided into 02 operating segments: services and merchandise trading.

The principal activities of the above 02 business segments are as follows:

- The services segment comprises petroleum road transportation services and other services;
- The merchandise trading segment comprises petrol, oil, petrochemical products and other merchandise.

Segment information on the Company's business operations is as follows:

Statement of financial position as at 30/6/2026

	Services VND	Merchandise trading VND	Total VND
Assets			
Segment assets	183,068,738,207	61,492,372,226	244,561,110,433
Unallocated assets			38,474,530,951
Total			**283,035,641,384**
Liabilities			
Segment liabilities	67,865,397,752	20,206,483,526	88,071,881,278
Unallocated liabilities			37,462,960,397
Total			**125,534,841,675**

Statement of income for the accounting period from 01/01/2026 to 30/6/2026

	Services VND	Merchandise trading VND	Total VND
Net revenue	290,056,231,020	639,683,105,198	929,739,336,218
Cost of goods sold	237,153,026,282	596,298,443,908	833,451,470,190
Selling expenses	849,629,172	19,257,864,291	20,107,493,463
General and administrative expenses			41,230,794,975
Financial income			435,971,459
Financial expenses			269,777,881
Net profits from operating activities			35,115,771,168
Other income (expenses)			281,672,532
Profit before tax			35,397,443,700
Corporate income tax expense			7,221,123,633
Profit after tax			**28,176,320,067**

Statement of financial position as at 01/01/2026

	Services VND	Merchandise trading VND	Total VND
Assets			
Segment assets	170,774,925,213	48,369,106,949	219,144,032,162
Unallocated assets			54,694,453,576
Total			**273,838,485,738**
Liabilities			
Segment liabilities	94,496,601,841	8,123,442,480	102,620,044,321
Unallocated liabilities			8,596,557,109
Total			**111,216,601,430**

Statement of income for the accounting period from 01/01/2025 to 30/6/2025

	Services VND	Merchandise trading VND	Total VND
Net revenue	232,890,687,100	363,037,910,179	595,928,597,279
Cost of goods sold	183,302,499,151	342,059,070,105	525,361,569,256
Unallocated expenses			50,345,822,278
Financial income			74,040,714
Financial expenses			432,291,305
Net profits from operating activities			19,862,955,154
Other income (expenses)			121,010,250
Profit before tax			19,983,965,404
Corporate income tax expense			4,126,841,662
Profit after tax			**15,857,123,742**

Geographical segments

The Board of Management considers that the Company has only one geographical segment, Vietnam; therefore, no geographical segment information is presented.

36. COMPARATIVE FIGURES

The comparative figures are the audited financial statements for the year ended 2025 and the reviewed interim financial statements for the accounting period from 01/01/2025 to 30/6/2025, reviewed by An Viet Auditing Company Limited, and restated to conform with the current year's figures.

Approved, 10 August 2026

Preparer	Chief accountant	Legal representative
Phan Thi Thu Huyen	Hoang Thi Thuy Linh	Bui Van Thanh