PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION

CENTRAL PETROVIETNAM FERTILIZER AND CHEMICALS JSC.

FINANCIAL STATEMENTS
QUARTER II/2026

PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION - JSC
CENTRAL PETROVIETNAM FERTILIZER AND CHEMICALS JOINT STOCK COMPANY
Address: Lot A2, Nhon Binh Industrial Cluster, Quy Nhon Dong Ward, Gia Lai Province
Tel: (+84) 256 3 848 488 Fax: (+84) 256 3 848 588 Website : www.pce.vn
Tax code: 4 1 0 0 7 3 3 1 7 4

FINANCIAL STATEMENT REPORT

As at 30 June 2026

Items	Codes	Notes	Closing balance	Opening balance
A.CURRENT ASSETS (100=110+120+130+140+150)	**100**		**621.223.471.220**	**341.178.134.162**
I.Cash and cash equivalents	**110**		**119.954.024.470**	**147.547.562.394**
1. Cash	111	V.01	19.783.545.017	6.182.699.381
2.Cash equivalents	112		100.170.479.453	141.364.863.013
II. Short-term financial investments	**120**	V.02	-	-
1.Trading securities	121		-	-
2. Provision for devaluation of business securities (*)	122		-	-
3. Held to maturity investments	123		-	-
4. Provision for short-term investments held until maturity (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III.Short-term receivables	**130**		**431.762.230.515**	**131.073.672.975**
1. Short-term receivables from customers	131		248.977.262.913	15.639.299.301
2. Prepayment to short-term sellers	132		125.455.777.088	114.145.723.674
3. Short-term intercompany receivables	133		-	-
4. Payments must be collected according to the progress of the construction contract.	134		-	-
5. Other short-term receivables	135		57.329.190.514	1.288.650.000
6. Provision for doubtful short-term receivables (*)	136		-	-
7. Assets awaiting processing	137		-	-
IV. Inventory	**140**		**66.847.519.935**	**56.800.528.109**
1. Inventory	141	V.04	66.847.519.935	58.320.041.639
2. Provision for inventory devaluation(*)	142		-	(1.519.513.530)
V. Short-term biological assets	**150**		-	-
1. Livestock raised for short-term, one-time production.	151		-	-
2. Crops grown seasonally or for short-term, single-harvest production.	152		-	-
3. Provision for short-term losses of biological assets (*)	153		-	-
VI. Other current assets	**160**		**2.659.696.300**	**5.756.370.684**
1. Short-term deferred expenses	161		2.023.190.786	3.105.254.069
2. Value-added tax is deductible	162		636.505.514	2.651.116.615
3. Taxes and other amounts due to the State	163	V.05	-	-
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-
B. LONG-TERM ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260)	**200**		**34.768.190.178**	**33.311.240.695**
I. Long-term receivables	**210**		**60.000.000**	**60.000.000**
1. Long-term receivables from customers	211		-	-
2. Long-term upfront payment to the seller	212		-	-
3. Business capital in subsidiary units	213		-	-
4. Long-term intercompany receivables	214	V.06	-	-
6. Other long-term receivables	215	V.07	60.000.000	60.000.000
7. Provision for long-term doubtful receivables (*)	216		-	-
II. Fixed Assets	**220**		**29.722.940.768**	**28.034.555.171**
1. Tangible fixed assets	**221**	V.08	**9.238.301.774**	**7.493.449.022**
- Original price	222		82.017.005.213	80.171.135.888
- Accumulated depreciation value(*)	223		(72.778.703.439)	(72.677.686.866)
2. Fixed assets under finance lease	**224**	V.09	-	-

- Original price	225		-	-
- Accumulated depreciation value(*)	226		-	-
3. Intangible fixed assets	**227**	V.10	**20.484.638.994**	**20.541.106.149**
- Original price	228		22.256.641.250	22.256.641.250
- Accumulated depreciation value(*)	229		(1.772.002.256)	(1.715.535.101)
III. Long-term biological assets	**230**		-	-
1. Regularly raise livestock for product production.	231		-	-
a) Livestock raised for periodic production that have not yet reached maturity.	232		-	-
b) Livestock raised for regular production until they reach maturity.	233		-	-
- Original price	234		-	-
- Accumulated depreciation value(*)	235		-	-
2. Livestock raised for a single, long-term product.	236		-	-
3. Crops grown seasonally or for long-term, single-product harvesting.	237		-	-
4. Provision for long-term losses of biological assets (*)	238		-	-
IV. Investment Properties	**240**	V.12	-	-
- Original price	241		-	-
- Accumulated depreciation value(*)	242		-	-
V. Long-term work-in-progress assets	**250**		-	-
1. Long-term work-in-progress production and business costs	251		-	-
2. Construction in progress costs	252		-	-
VI. Long-term financial investment	**260**		-	-
1. Investing in subsidiaries	261		-	-
2. Investing in affiliated companies and joint ventures	262		-	-
3. Investing capital in other entities.	263		-	-
4. Provision for long-term investment losses in other entities (*)	264		-	-
5. Investment held until maturity.	265		-	-
6. Provision for long-term investments held to maturity (*)	266		-	-
VII. Other long-term assets	**270**		**4.985.249.410**	**5.216.685.524**
1. Long-term deferred costs	271	V.14	4.985.249.410	5.216.685.524
2. Deferred income tax assets	272	V.21	-	-
3. Long-term equipment, supplies, and spare parts.	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**655.991.661.398**	**374.489.374.857**
A. LIABILITIES (300 = 310 + 330)	**300**		**450.553.274.040**	**184.733.756.910**
I. Short-term debt	**310**		**450.553.274.040**	**184.733.756.910**
1. Short-term payments to suppliers.	311		247.741.664.449	12.077.123.936
2. Short-term advance payment by the buyer	312		117.346.650.109	147.117.661.604
3. Dividends and profits must be paid.	313		3.280.000	3.280.000
4. Taxes and short-term payments to the State	314		2.294.163.341	1.169.675.028
5. Payment must be made to the workers.	315		6.773.932.781	17.372.231.961
6. Short-term payables	316		827.406.775	399.629.590
7. Short-term internal payments	317		-	-
8. Payment must be made according to the progress of the short-term construction contract.	318		-	-
9. Short-term deferred revenue	319		20.000.000	19.090.909
10. Other short-term payables	320		**67.729.448.035**	**25.865.483**
11. Short-term loans and financial leases	321		-	-
12. Short-term provisions for liabilities	322		-	-
13. Reward and Welfare Fund	323		7.816.728.550	6.549.198.399
14. Price Stabilization Fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Long-term debt	**330**		-	-
1. Long-term payment to the seller.	331		-	-
2. Buyers pay in advance for a long term.	332		-	-
3. Taxes and other long-term payments to the government.	333		-	-
4. Long-term costs	334		-	-
5. Internal payments for working capital.	335		-	-

6. Long-term internal payment required.	336	-	-
7. Revenue awaiting long-term allocation	337	-	-
8. Other long-term payables	338	-	-
9. Long-term loans and financial leases	339	-	-
10. Convertible bonds	340	-	-
11. Preferred stock	341	-	-
12. Deferred income tax payable	342	-	-
13. Long-term provisions for liabilities	343	-	-
14. Science and Technology Development Fund	344	-	-
B. EQUITY (400 = 410 + 430)	**400**	**205.438.387.358**	**189.755.617.947**
1. Owner's equity contribution	411	100.000.000.000	100.000.000.000
- Common stock with voting rights	411a	100.000.000.000	100.000.000.000
- Preferred stock	411b	-	-
2. Capital surplus	412	-	-
3. Bond conversion option	413	-	-
4. Other owner's equity	414	-	-
5. Shares repurchased from oneself (*)	415	-	-
6. Revaluation difference of assets	416	-	-
7. Exchange rate differences	417	-	-
8. Development Investment Fund	418	**24.884.718.104**	**24.884.718.104**
9. Other funds belonging to equity capital	419	5.076.870.114	-
10. Undistributed after-tax profit	420	75.476.799.140	64.870.899.843
- Undistributed net profit accumulated up to the end of the previous period	420a	59.691.831.024	44.656.563.325
- Undistributed net profit for this period	420b	15.784.968.116	20.214.336.518
		-	-
TOTAL CAPITAL (440 = 300 + 400)	**440**	**655.991.661.398**	**374.489.374.857**

Approved, July 20, 2026

Preparer	**Chief Accountant**	**Legal representative**
(Signature, full name)	*(Signature, full*	*(Signature, full name, seal)*
		CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ MIỀN TRUNG PHUMY
Vo Thi My Le	**Le Thanh Vien**	**Luong Anh Tuan**

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INCOME STATEMENT

For the Quarter ended 30 June 2026

Unit: VND

Items	Codes	Notes	Quarter II/2026		Accumulated from the beginning of the year to the end of this period	
			Current year	Prior year	Current year	Prior year
1. Revenue from sales of merchandises and services rendered	1	VI.25	1.370.894.717.763	1.561.318.397.559	2.641.638.246.389	2.568.025.951.735
2. Revenue deductions	2		35.792.736.540	53.611.524.183	67.507.171.929	80.668.499.434
deductions(10 = 01 - 02)	10		1.335.101.981.223	1.507.706.873.376	2.574.131.074.460	2.487.357.452.301
4. Costs of goods sold and services rendered	11	VI.27	1.307.985.490.319	1.477.844.750.981	2.519.338.243.373	2.436.746.553.011
5. Gross profit from goods sold and services rendered(20 = 10 - 11)	20		27.116.490.904	29.862.122.395	54.792.831.087	50.610.899.290
6. Profit/loss from the sale and liquidation of investment properties.	21	VI.26	-		-	-
7. Financial income	22	VI.28	391.655.549	752.282.774	1.033.294.300	1.578.564.850
8.Financial expenses	23		135.835.617	17.534.247	135.835.617	17.534.247
- In which: Interest expense	*24*		*135.835.617*	*17.534.247*	*135.835.617*	*17.534.247*
9. Selling expenses	25		10.438.563.217	8.293.997.114	19.865.199.003	18.568.849.237
10. General and administration expenses	26		5.910.950.324	5.427.572.629	11.446.793.910	10.681.634.538
11. Net profit from operating activity {30=20+21+22-(23+25+26)}	30		11.022.797.295	16.875.301.179	24.378.296.857	22.921.446.118
12. Other income	31		484.197.305	144.682.526	484.197.305	2.437.682.526
13. Other expenses	32		184.981.481		184.981.481	-
14. Profit from other activities (40 = 31 - 32)	40		299.215.824	144.682.526	299.215.824	2.437.682.526
15. Accounting profit before tax(50 = 30 + 40)	50		11.322.013.119	17.019.983.705	24.677.512.681	25.359.128.644
16. Current corporate income tax expense	51		2.275.202.624	3.403.996.741	4.946.302.536	5.071.825.729
17. Deferred corporate income tax expense	52		-		-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		9.046.810.495	13.615.986.964	19.731.210.145	20.287.302.915
19. Earnings per share (*)	70					
20. Declining earnings per share (*)	71					

Approved, July 20 2026

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(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
Vo Thi My Le	Le Thanh Vien	Luong Anh Tuan

CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ MIỀN TRUNG
PHUMY

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CASH FLOW STATEMENT

(According to the indirect method)
For six month, ended 30 June 2026

Items	Codes	Notes	Accumulated from the beginning of the year to the end of this period: Current year	Accumulated from the beginning of the year to the end of this period: Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		**24.677.512.681**	**25.359.128.644**
2. Adjustments for:			**(1.145.972.280)**	**(679.908.151)**
- Depreciation and amortisation of fixed assets and investment properties	02		1.270.999.933	881.122.452
- Provisions	03		(1.519.513.530)	-
- Foreign exchange gain arising from translating foreign currency items	04		-	-
- Gain from investing activities	05		(1.033.294.300)	(1.578.564.850)
- Interest expense	06		135.835.617	17.534.247
- Increase or decrease in deferred charges	07		-	-
3. Operating profit before movements in working capital	08		**23.531.540.401**	**24.679.220.493**
- Increase, decrease in receivables	09		(298.673.946.439)	(94.199.731.405)
- Increase, decrease in inventories	10		(8.527.478.296)	(50.997.888.237)
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		263.316.422.083	97.674.649.893
- Increase or decrease in deferred charges	12		1.237.328.647	30.551.961
- Interest paid	14		(135.835.617)	(17.534.247)
- Corporate income tax paid	15		(3.561.108.010)	(2.647.773.056)
- Other cash inflows	16		622.800.000	30.000.000
- Other cash outflows	17		(3.403.710.583)	(1.446.641.667)
Net cash (used in)/generated by operating activities	**20**		**(25.593.987.814)**	**(1.446.641.667)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(3.032.844.410)	(99.880.000)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		-	-
3. Cash spent on lending and purchasing debt instruments of other units	23		-	-
4.Cash recovered from loans and resale of debt instruments of other units	24		-	-
5. Cash spent investing capital in other units	25		-	-
6. Proceeds recovered from investment in capital contributions to other units	26		-	-
7. Interest earned, dividends and profits received	27		1.033.294.300	1.430.203.209
Net cash used in investing activities	**30**		**(1.999.550.110)**	**71.829.389**
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1.Cash received from owner's paid in capital	31		-	-
2. Cash to pay capital contributions to owners, buy back shares of issued enterprises	32		-	-
3. Proceeds from borrowings	33		75.000.000.000	16.000.000.000
4. Repayment of borrowings	34		(75.000.000.000)	(16.000.000.000)
5. Payment for financial lease debt	35		-	-
6. Dividends and profits paid	36		-	-
Net cash used in financing activities	**40**		-	-
Net (decrease)/increase in cash (50=20+30+40)	**50**		**(27.593.537.924)**	**(25.564.823.056)**
Cash and cash equivalents at the beginning of the period/year	60		147.547.562.394	164.497.235.561
Effect of change of foreign exchange rate	61			
Cash and cash equivalents at the end of the period/year (70=50+60+61)	70		**119.954.024.470**	**138.932.412.505**

Approved, July 20, 2026

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(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
Vo Thi My Le	Le Thanh Vien	Luong Anh Tuan

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EXPLANATION OF FINANCIAL STATEMENTS
SECOND QUARTER 2026

I. Characteristics of the operation of the enterprise

1. Form of capital ownership: Joint stock company

2. Business fields: Agricultural products, fertilizers and chemicals (except for chemicals with strong toxicity)

3. Business lines: Purchase and sale of agricultural and forestry products; Trading in fertilizers and chemical products (except for Schedule 1 chemicals); Technical services in the production and trading of fertilizers and related chemical products; Cargo transportation business by car and inland waterway; Warehousing business; Advertising, market research and trade promotion, trading of silk, silk and textile yarn

4. Normal production and business cycle

5. Characteristics of the enterprise's operation in the fiscal year affecting the financial statements

6- Enterprise structure

7. The information on the financial statements shall be calculated according to the calendar year (from 01/01 to 31/12) and compared in the same period of the previous year

II. Accounting period and monetary units used in accounting

1- Accounting period: Starting from 01/01 and ending on 31/12

2. Currency used in accounting: Vietnam Dong

III. Applicable accounting standards and regimes

The preparation and presentation of the Company's financial statements are carried out in accordance with the Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of financial statements

IV. Applicable accounting policies

1. Principles for conversion of financial statements made in foreign currencies into Vietnam Dong

3. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows: Recognized according to actual occurrences

4. Principles for recognition of monetary amounts and cash equivalents: Recognition according to actual arising

5. Principles of accounting for financial investments

6. Principles of accounting for receivables:

- Record according to the actual arising
- Detailed recording by each object
- Recording the amounts that are certain to be collected in the future statue
- Method of making provisions for receivables price reduction: Applied according to Circular No. 48/2019/TT-BTC dated 08/08/2019 of the Ministry of Finance

7. Principles for recording inventory:

- Principles for recording inventory: According to the original price
- Inventory value calculation method: Period-weighted average (month)
- Inventory accounting method: Regular declaration
- Inventory depreciation provision method: The difference between the actual realizable value and the book value

8. Principles for recognition and depreciation of fixed assets, fixed assets leased for finance and investment real estate:

- Principle of recognition: Recognition of value according to historical cost. Historical cost is the total cost that has been invested in getting the asset in a state of readiness
- Depreciation method: Depreciation allocation in a straight line is specified in Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance

9. Accounting principles for business cooperation contracts

10. Principles of deferred CIT accounting:

- Deferred income tax is the amount of corporate income tax that will be payable or refunded due to the temporary difference between the book value of assets and liabilities for financial reporting purposes and values used for tax purposes. Deferred income tax is credited only for all temporarily taxable differences. Deferred income tax assets are only recognized when there is a certainty in the future that there will be taxable gains to use these deductible temporary differences

- The carrying value of the deferred income tax asset is reviewed on the end of the financial year and will be recorded down to the extent that it is certain that there is sufficient taxable gain to allow the benefit of part or all of the deferred income tax assets to be used

11. Accounting principles for prepaid expenses:

- Prepaid expenses are expenses, tools and tools that are put into use in many periods

- Upfront costs are allocated according to the straight-line method and the maximum duration is not more than 3 years

12. Principles of accounting for liabilities:

- Record according to the actual arising
- Detailed recording by each object
- Recognition of certain amounts payable in future statues

13. Principles for recognition of loans and liabilities for financial leases: Recognition according to actual occurrences

14. Principles for recognition and capitalization of borrowed expenses: Recognized according to actual incurred expenses and included in expenses in the incurred period

15. Principles for recording payable expenses: Recording actual expenses that have been incurred but have not yet had sufficient invoices and vouchers

16. Principles and methods of recording payable provisions: Estimation of future expenses payable according to performance obligations

17. Principles for recording unrealized revenues

18. Principles for recognition of convertible bonds

19. Principles for recognition of equity:

- Principles for recording the owner's contributed capital, surplus of share capital, convertible bond options, and other capital of the owner: Recognized according to the owner's actual contributed capital

- Principles for recording asset revaluation differences
- Principles for recording exchange rate differences
- Principle of recognition of undistributed profits: According to the operating charter approved by the General Meeting of Shareholders

20. Principles and methods of revenue recognition:

- Revenue from sales and provision of services: Recognized when most of the risks and benefits are associated with the transfer of ownership to buyers
- Revenue from financial activities: Recorded according to the actual incurred and definitely collected in the future
- Construction contract revenue
- Other income: Recorded according to the actual occurrence of irregular activities

21. Accounting principles for revenue deductions: Recording adjustments to revenue deductions in cases of discounts, discounts, returned sales according to the Company's sales policy and actually arising

22. Principles of accounting for the cost of goods sold: Recorded according to the original prices of goods and services consumed in the period

23. Accounting principles of financial expenses: Recognition according to actual arising and certain amounts to be paid in the future

24. Accounting principles for selling expenses and enterprise management expenses: Recording expenses related to production and business activities

25. Principles and methods for recording current enterprise income tax expenses and deferred enterprise income tax expenses:

- Current corporate income tax expense is a tax calculated based on taxable income in the period multiplied by the current applicable tax rate. The current tax rate is 20%

- Deferred corporate income tax expense is the temporary difference in the implementation period between the accounting regime and the tax policy

26. Other accounting principles and methods

V. Additional Information for Items Presented in the Balance Sheet

Unit: VND

01- Money	**End of term**	**Beginning of the year**
- Cash	**97.365.083**	**339.415.863**
- Demand deposits (*)	**19.686.179.934**	**5.843.283.518**
- Cash equivalent (**), *in which:*	**100.170.479.453**	**141.364.863.013**
Deduction of interest on term deposit contracts	*170.479.453*	*364.863.013*

Plus	**119.954.024.470**	**147.547.562.394**

(*) Demand deposit balance details

VCB Binh Dinh	4.900.423.477	3.150.070.546
Agribank Binh Dinh	5.806.994.231	475.047.725
BIDV Binh Dinh	4.551.314.578	111.326.479
Vietinbank Binh Dinh	4.214.549.389	1.713.574.489
Others	212.898.259	393.264.279
Plus	**19.686.179.934**	**5.843.283.518**

(**) Cash Equivalency Balance Details

	End of term		**Beginning of the year**	
	Term	**Balance**	**Term**	**Balance**
BIDV Binh Dinh	1 month	30.000.000.000	1 month	32.000.000.000
VCB Binh Dinh	1 month	30.000.000.000	1 month	35.000.000.000
Vietinbank Binh Dinh	1 month	30.000.000.000	3 months	20.000.000.000
			1 month	10.000.000.000
ACB Dak Lak Branch	1 month	10.000.000.000	1 month	24.000.000.000
Pvcombank Quy Nhon		-	1 month	10.000.000.000
Agribank Binh Dinh		-	3 months	10.000.000.000
Deduction of interest on term deposit contracts	1 month	170.479.453	1-3 months	364.863.013
Plus		**100.170.479.453**		**141.364.863.013**
Plus			**119.954.024.470**	**147.547.562.394**

02- Financial investments	**End of term**			**Beginning of the year**		
	Original price	Recoverable Value	Spare Value	Original price	Recoverable Value	Spare Value
2.1- Investments held to maturity	-	-	-	-	-	-
a) Short-term	-	-	-	-	-	-
b) Long-term	-	-	-	-	-	-
2.2. Investment in capital contribution to other units	-	-	-	-	-	-

03- Customer receivables	**End of term**		**Beginning of the year**	
	Book Value	**Spare Value**	**Book Value**	**Spare Value**
a) Receivables from short-term customers				
PetroVietnam Fertilizer and Chemical Corporation - JSC		-	15.190.620.595	-
Thien Long Trading Co., Ltd.	30.141.794.739	-		-
ANH THI TRADING - SERVICE CO., LTD	25.281.547.500	-	-	-
Son Nguyet Trading and Service Company Limited	25.282.179.656	-	-	-
MINH TAN FERTILIZER IMPORT AND EXPORT JSC	117.957.775.000	-		-
Other Customers	50.313.966.018	-	448.678.706	-
Plus	**248.977.262.913**	-	**15.639.299.301**	-
b) Receivables from long-term customers	-	-	-	-
c) Receivables from customers being related parties				-
PetroVietnam Fertilizer and Chemical Corporation - JSC	-		15.190.620.595	
Minh Tan Fertilizer Import and Export Joint Stock Company	117.957.775.000		-	-
Plus	**117.957.775.000**	-	**15.190.620.595**	-

04- Other receivables

	End of term		Beginning of the year	
	Book Value	**Spare Value**	**Book Value**	**Spare Value**
a) Other short-term receivables	***57.329.190.514***	-	***1.288.650.005***	-
PVI Insurance Company Ho Chi Minh City Ho Chi Minh City	462.281.850	-	1.288.650.000	-
Temporary purchase discount	56.866.908.664		-	
b) Other long-term receivables				-
- Escrow, long-term margin	***60.000.000***	-	***38.000.000***	-
Mai Linh Binh Dinh Taxi	-	-	3.000.000	-
Anh Duong Vietnam Joint Stock Company	35.000.000	-	35.000.000	-
GSM GREEN AND SMART MOBILITY JOINT STOCK COMPANY	25.000.000		-	

05- Pending missing assets

	End of term		Beginning of the year	
	Quantity	**Values**	**Quantity**	**Values**
Plus	-		-	

06- Bad debts

	End of term		Beginning of the year	
	Original price	Recoverable Value	Original price	Recoverable Value
Plus				

07- Inventory

	End of term		Beginning of the year	
	Original price	Redundancy	Original price	Redundancy
- Tools and instruments	156.000.000	-	156.000.000	-
- Unfinished production and business expenses	2.780.908.128	-	99.536.519	-
- Commodities	63.910.611.807	-	58.064.505.120	-
Plus	**66.847.519.935**	-	**58.320.041.639**	-
(*) Provision for commodity price reduction:	-		-	1.519.513.530
(*) Commodity discount provision reversal:	-	-	-	-

08- Long-term unfinished assets

	End of term		Beginning of the year	
	Original price	Collectible value	Original price	Collectible value
a) Long-term unfinished production and business expenses	-	-	-	-
b) Unfinished capital construction	-	-	-	-
Plus	-	-	-	-

09- Increase and decrease in accumulated tangible fixed assets 6M/2026

Item	Other fixed assets	Equipment, Tools, Management	Transportation and Transmission Facilities	Machinery and equipment	Houses, architectural objects	Total
Historical cost						
Balance at the beginning of the year	**778.515.630**	**4.008.684.238**	**12.618.608.063**	**524.718.500**	**62.240.609.457**	**80.171.135.888**
- In-term purchases			1.796.900.000		1.086.314.780	**2.883.214.780**
- Other Tanks						-
- Liquidation and sale			1.037.345.455			**1.037.345.455**
Closing balance	**778.515.630**	**4.008.684.238**	**13.378.162.608**	**524.718.500**	**63.326.924.237**	**82.017.005.213**
Cumulative wear value						
Balance at the beginning of the year	**67.720.193**	**3.317.160.373**	**8.475.213.947**	**454.750.462**	**60.362.841.891**	**72.677.686.866**
- Depreciation in the period	96.514.607	252.780.052	639.532.016	5.785.390	143.749.963	1.138.362.028
- Other Tanks						
- Liquidation and sale			1.037.345.455			**1.037.345.455**
- Other reductions						-
Closing balance	**164.234.800**	**3.569.940.425**	**8.077.400.508**	**460.535.852**	**60.506.591.854**	**72.778.703.439**
Residual value						-
- On the first day of the term	**710.795.437**	**691.523.865**	**4.143.394.116**	**69.968.038**	**1.877.767.566**	**7.493.449.022**
- At the end of the term	**614.280.830**	**438.743.813**	**5.300.762.100**	**64.182.648**	**2.820.332.383**	**9.238.301.774**

The historical cost of tangible fixed assets that have been fully depreciated but are still in use as of June 30, 2026 is VND 66,744,714,752 (as of June 30, 2025: VND 67,599,739,177).

10- Increase and decrease in accumulated intangible fixed assets 6M/2026

Item	Other invisible doctors	Issuance rights	Patents and Patents	Land use rights	Management Software	Total
Historical cost						
Balance at the beginning of the year	-	-	-	22.102.927.889	153.713.361	22.256.641.250
- Purchase for the year						-
- Liquidation and sale						-
Closing balance	-	-	-	22.102.927.889	153.713.361	22.256.641.250
Cumulative wear value						
Balance at the beginning of the year	-	-	-	1.561.821.740	153.713.361	1.715.535.101
- Depreciation in the year				56.467.155		56.467.155
- Liquidation and sale						-
Closing balance	-	-	-	1.618.288.895	153.713.361	1.772.002.256
Residual value						-
- On the first day of the term	-	-	-	20.541.106.149	-	20.541.106.149
- At the end of the term	-	-	-	20.484.638.994	-	20.484.638.994

The historical cost of intangible fixed assets that have been fully depreciated but are still in use as of June 30, 2026 is 153,713,361 VND (as of June 30, 2025: 153,713,361 VND).

11. Increase or decrease of fixed assets leased finance

12. Increase and decrease of biological assets

13. Increase or decrease of investment real estate

14- Costs waiting for allocation	**Final issue**	**Early Year Issue**
a) Short-term	**2.023.190.786**	**3.105.254.069**
- Allocation tools	950.025.159	2.017.708.441
- Other short-term upfront costs	1.073.165.627	1.087.545.628
b) Long-term	**4.985.249.410**	**5.216.685.524**
- Prepaid cost of land lease in Nhon Binh Industrial Park	3.883.902.985	3.960.073.735
- Allocation tools	542.870.618	563.940.018
- Other long-term upfront costs	558.475.807	692.671.771

15. Other assets	**Final issue**	**Early Year Issue**
a) Short-term	-	-
b) Long-term	-	-

16- Loans and financial leases in the second quarter of 2026	**Early Issue**	**During the period**			**Final issue**
	Values	**Increase**	**Reduced**	**C/deviation due to year-end exchange rate revaluation**	**Values**
a) Short-term loans	***75.000.000.000***	-	***75.000.000.000***	-	-
- Vietcombank - Binh Dinh Branch	75.000.000.000	-	75.000.000.000		-
b) Long-term loans	-	-	-	-	-
c) Loans from related parties	-	-	-	-	-
Plus	**75.000.000.000**	-	**75.000.000.000**	-	-

17- Payable to the seller

	Final issue	**Early Year Issue**
a) Payable to short-term sellers		
PetroVietnam Fertilizer and Chemical Corporation - JSC	244.279.740.000	1.958.400.000
P&P TRADING SERVICES COMPANY LIMITED	286.986.731	1.243.964.575
MINH TAN FERTILIZER IMPORT AND EXPORT JSC		1.485.237.886
QUY NHON PORT LOGISTICS SERVICE COMPANY LIMITED	571.427.762	1.991.948.021
Other Customers	2.603.509.956	5.397.573.454
Plus	**247.741.664.449**	**12.077.123.936**

b) Payable to long-term sellers			-	-
c) The amount of overdue debts that have not yet been paid			-	-
d) Payables to sellers who are related parties				
Da Nang Chemical Industry Joint Stock Company			154.000.000	240.008.187
PetroVietnam Fertilizer and Chemical Corporation - JSC			244.279.740.000	1.958.400.000
MINH TAN FERTILIZER IMPORT AND EXPORT JSC			-	1.485.237.886
Plus			**244.433.740.000**	**3.683.646.073**

18. Dividends and profits must be paid

	Final issue	Early Year Issue
Pay dividends and profits	3.280.000	3.280.000

19. Taxes and amounts payable to the State accumulated 6M/2026	**Early Year Issue**	**Payable amount**	**Amount submitted**	**Final issue**
a) Payable				
- Value Added Tax	-	-	-	-
- Corporate Income Tax	879.208.098	4.946.302.536	3.561.108.010	2.264.402.624
- Personal income tax	290.466.930	4.256.436.155	4.517.142.368	29.760.717
- Other taxes	-	45.520.000	45.520.000	-
Plus	**1.169.675.028**	**9.248.258.691**	**8.123.770.378**	**2.294.163.341**
b) Receivables				
Plus	-	-	-	-

20- Expenses to be paid	**Final issue**	**Early Year Issue**
a) Short-term		
DELOITTE VIETNAM AUDITING CO., LTD	172.458.000	156.780.000
Quy Nhon Port Logistics Company Limited	-	128.118.928
HOANG VAN TUAN 2 BUSINESS HOUSEHOLD	111.280.975	46.037.795
CBCNV PVFCCo Central	343.852.667	-
NGUYEN VAN THO BUSINESS HOUSEHOLD	118.911.735	-
Other Customers	80.903.398	68.692.867
Plus	**827.406.775**	**399.629.590**
b) Long-term	-	-

21- Other payables	**Final issue**	**Early Year Issue**
a) Short-term		
- Trade union funding	15.137.836	14.780.276
- Other payables and payables:	**207.138.270**	**11.085.207**
+ Employees of the Company	159.232.383	
+ Central PetroVietnam Fertilizer and Chemical Joint Stock Company (DPC + shift)	*47.905.887*	*11.085.207*
- Agent Discount (Sales) - Central	**67.507.171.929**	-
Plus	**67.729.448.035**	**25.865.483**
b) Long-term	-	-

22- Revenue pending allocation	**Final issue**	**Early Year Issue**
a) Short-term		
- NYNA MANUFACTURING AND TRADING CO., LTD	20.000.000	19.090.909
b) Long-term	-	-
c) The possibility of failing to perform the contract with the customer	-	-
Plus	**20.000.000**	**19.090.909**

23. Bonds issued	**Final issue**	**Early Year Issue**

24. Preference stocks classified as liabilities

25- Provisions payable	**Final issue**	**Early Year Issue**
a) Short-term	-	-
b) Long-term	-	-

26. Assets subject to deferred income tax and deferred income tax payable

	Final issue	**Early Year Issue**
a) Deferred income tax assets	-	-
a) Deferred income tax payable	-	-

27- Equity

a) Comparison table of fluctuations in equity

Item	Owner's investment capital	Equity surplus	Other funds belonging to equity	Development Investment Fund	Undistributed profit after tax	Plus
A	*1*	*2*	*3*	*4*	*5*	*6*
Balance at the beginning of the year	**100.000.000.000**	**-**	**-**	**24.884.718.104**	**64.870.899.843**	**189.755.617.947**
- Interest in the period					19.731.210.145	19.731.210.145
- Setting up funds			5.076.870.114		4.048.440.734	9.125.310.848
- Capital reduction in the period					5.076.870.114	5.076.870.114
Closing balance	**100.000.000.000**	**-**	**5.076.870.114**	**24.884.718.104**	**75.476.799.140**	**205.438.387.358**

b) Details of the owner's contributed capital

	Final issue	Early Year Issue
- PetroVietnam Fertilizer and Chemical Corporation - JSC	75.000.000.000	75.000.000.000
- Other subjects	25.000.000.000	25.000.000.000
Plus	**100.000.000.000**	**100.000.000.000**

c) Capital transactions with owners and distribution of dividends and profits

	Final issue	Early Year Issue
- Owner's investment capital		
+ Contributed capital at the beginning of the year	100.000.000.000	100.000.000.000
+ Contributed capital increased in the period	-	-
+ Contributed capital decreased in the period	-	-
+ Contributed capital at the end of the period	100.000.000.000	100.000.000.000
- Dividends, divided profits	-	-

d) Stocks		**Final issue**	**Early Year Issue**
- Number of shares registered for issuance	CP	10.000.000	10.000.000
- Number of shares sold to the public	CP	10.000.000	10.000.000
+ Common shares	CP	10.000.000	10.000.000
- Number of shares outstanding	CP	10.000.000	10.000.000
+ Common shares	CP	10.000.000	10.000.000
+ Preferred stocks		-	-

* Par value of outstanding shares: 10,000 VND/share

dd) Dividends and profits

- Resolution No. 26-50/NQ-ĐHDCĐ dated April 17, 2026 of Central PetroVietnam Fertilizer and Chemical Joint Stock Company approving the dividend payment rate in 2025 of 14%/par value of shares (par value - 10,000 VND/share), equivalent to VND 14 billion. The dividend payment plan in 2026 is 14%.

e) Reasons for increase/decrease in items belonging to the enterprise's equity

g) Income and expenses, profits or losses are recorded directly into CSH capital in accordance with the provisions of specific Vietnamese Accounting Standards

28- Asset revaluation difference	**This year**	**Previous year**
29- Exchange rate differences	**This year**	**Previous year**
30. Items other than the Financial Position Report	**Final issue**	**Early Year Issue**
a) Outsourced assets	-	-
b) Assets held in custody, consignment, processing, import and export entrustment	-	-
c) Infrastructure assets excluding the state capital component in the enterprise	-	-
d) Assets of the enterprise used for pledge or mortgage	-	-
dd) Foreign currencies of all kinds	-	-
e) Bad debts that have been handled	-	-
f) Deferred or installment payment interest upon purchase of assets		
h) Deferred or installment payment interest upon sale of assets		
i) Other information about items other than the financial statements		

31- Other information

VI. Additional information for the items presented in the Income Statement

	This period	Previous Period
1- Total revenue from sales and provision of services	**1.370.894.717.763**	**1.561.318.397.559**
- Sales revenue	1.363.985.407.146	1.541.265.627.250
- Revenue from service provision	6.909.310.617	20.052.770.309
2. Revenue deductions	**35.792.736.540**	**53.611.524.183**
- Trade discounts	35.792.736.540	53.611.524.183
3- Cost of goods	**1.307.985.490.319**	**1.477.844.750.981**
- Cost of goods sold	1.302.366.759.671	1.459.885.256.154
- Cost of services provided	5.618.730.648	17.959.494.827
4. Revenue from financial activities	**391.655.549**	**752.282.774**
- Interest on deposits and loans	391.655.549	752.282.774
5- Financial Costs	**135.835.617**	**17.534.247**
- Loan interest	135.835.617	17.534.247
6. Other incomes	**484.197.305**	**144.682.526**
- Overdue penalty interest under the contract.	28.255.414	144.682.526
- Publication of TCT items allocated free of charge	194.032.800	-
- Revenues from liquidation of fixed assets and other incomes	261.909.091	
7- Other expenses	**184.981.481**	**-**
- Miscellaneous	184.981.481	-
8- Selling expenses and business management expenses	**16.349.513.541**	**13.721.569.743**
- Cost of raw materials, materials, tools and tools	651.402.303	119.804.054
- Labor costs	9.348.191.566	9.012.934.187
- Fixed asset depreciation expense	632.446.294	443.784.968
- Outsourced service costs	3.959.894.406	2.458.967.767
- Other expenses in cash ((*) Reimbursement of receivable contingency expenses)	1.757.578.972	1.686.078.767
9. Production and business expenses according to factors	-	-
10. Current corporate income tax expenses		
- Corporate income tax expenses calculated on taxable income in the current year	2.275.202.624	3.403.996.741
- Adjusting the corporate income tax expenses of previous years to the current income tax expenses of this year	-	-
- Total applicable corporate income tax expenses	2.275.202.624	3.403.996.741
11. Deferred corporate income tax expenses	**This period**	**Previous Period**
- Total deferred corporate income tax expenses	-	-
VII. Additional information for the items presented in the Cash Flow Statement		
1. Amounts of money, equivalent to money but not used	-	-
2. Non-cash transactions affecting the Future Cash Flow Statement	-	-
	This period	**Previous Period**
3. Actual borrowed amount in the period	-	-
4. The amount of money actually paid the loan principal in the period	-	-
5. Purchase and liquidation of subsidiaries in the reporting period	-	-

VIII. Other Information

1. Potential debts, commitments, and other financial information
2. Events arising after the end of the annual accounting period
3. Information about related parties (in addition to the information explained in the above sections).
4. Presentation of assets, revenues, business results by division (by business field or geographical area) in accordance with the provisions of Vietnam Accounting Standard No. 28 - Divisional reporting
5. Comparative information (changes in information in the financial statements of previous accounting years)

6- Information on continuous operation

7- Other information

Approval, July 20 2026

Preparer	Chief Accountant	Legal representative *(Sign, full name, seal)*
Vo Thi My Le	Le Thanh Vien	Luong Anh Tuan

CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ MIỀN TRUNG PHUMY