Người ký: CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ VẬN TẢI PETROLIMEX HÀ NỘI
Ký ngày: 20/07/2026 12:20:19

VIETNAM NATIONAL PETROLEUM GROUP

PETROLIMEX HANOI TRANSPORTATION AND TRADING JOINT STOCK COMPANY

...m B 01 - DN
(Issued together with Circular No. 99/2025/TT-BTC dated 27 Oct...

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026 (Company-wide)

Unit: VND

ASSETS	Code	Notes	Closing balance (3)	Opening balance (3)
1	2	3	4	5
A- CURRENT ASSETS	**100**		**140 039 835 792**	**120 812 925 171**
I. Cash and cash equivalents	**110**		**53 466 595 406**	**55 763 198 664**
1. Cash	111		32 976 673 339	35 637 116 523
2. Cash equivalents	112		20 489 922 067	20 126 082 141
II. Short-term financial investments	**120**		**10 001 100 184**	**5 575 207 299**
1. Trading securities	121		1 100 184	1 100 184
2. Allowance for decline in value of trading securities	122			
3. Short-term held-to-maturity investments	123		10 000 000 000	5 574 107 115
4. Allowance for impairment of short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term	126			
III. Short-term receivables	**130**		**63 306 187 345**	**49 970 272 823**
1. Short-term trade receivables	131		59 006 988 545	43 427 011 512
2. Short-term advances to suppliers	132		2 270 891 827	1 701 368 715
3. Short-term intercompany receivables	133			
4. Receivables under construction contract progress	134			
5. Other short-term receivables	135		2 028 306 973	4 841 892 596
6. Allowance for doubtful short-term receivables (*)	136			
7. Assets awaiting resolution	137			
IV. Inventories	**140**		**11 222 945 031**	**6 341 069 183**
1. Inventories	141		11 222 945 031	6 341 069 183
2. Allowance for inventory write-down (*)	142			
V. Current biological assets	**150**			
1. Current biological assets harvested once	151			
2. Seasonal crops or crops harvested once - current	152			
3. Allowance for impairment of current biological	153			
VI. Other current assets	**160**		**2 043 007 826**	**3 163 177 202**
1. Short-term prepaid expenses	161		1 710 547 068	1 488 086 020
2. Deductible value-added tax	162		142 997 381	
3. Taxes and other receivables from the State	163		189 463 377	1 675 091 182
4. Government bond repurchase transactions	164			
5. Other current assets	165			
B - NON-CURRENT ASSETS	**200**		**143 057 515 116**	**153 025 560 567**
I. Long-term receivables	**210**			
1. Long-term trade receivables	211			
2. Long-term advances to suppliers	212			
3. Operating capital at dependent units	213			
4. Long-term intercompany receivables	214			
5. Other current assets	215			
7. Allowance for doubtful long-term receivables (*)	216			
II. Fixed assets	**220**		**119 247 922 088**	**125 987 851 134**
1. Tangible fixed assets	221		**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. Finance lease assets	224			
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		**6 486 091 472**	**6 596 738 474**
- Cost	228		7 926 357 000	7 926 357 000
- Accumulated depreciation (*)	229		- 1 440 265 528	- 1 329 618 526
III. Non-current biological assets	**230**			
1. Livestock producing recurring yields	231			
a) Immature livestock producing recurring yields	232			
b) Mature livestock producing recurring yields	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Non-current biological assets harvested once	236			
3. Seasonal crops or crops harvested once - non-	237			
4. Allowance for impairment of non-current	238			
IV. Investment properties	**240**			
- Cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	**250**		**7 571 569 708**	**7 626 927 950**
1. Long-term production and business costs in	251			
2. Construction in progress	252		7 571 569 708	7 626 927 950
VI. Long-term financial investments	**260**			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263			
4. Allowance for impairment of long-term	264			
5. Long-term held-to-maturity investments	265			
6. Allowance for impairment of long-term held-to-	266			
VI. Other non-current assets	**270**		**16 238 023 320**	**19 410 781 483**
1. Long-term prepaid expenses	271		16 238 023 320	19 410 781 483
2. Deferred tax assets	272			
3. Long-term equipment, supplies and spare parts	273			
4. Other non-current assets	274			
TOTAL ASSETS (280 = 100 + 200)	**280**		**283 097 350 908**	**273 838 485 738**
C - LIABILITIES	**300**		**125 497 970 664**	**111 216 601 430**
I. Current liabilities	**310**		**110 650 140 164**	**95 846 770 930**
1. Short-term trade payables	311		26 646 976 479	18 779 131 534
2. Short-term advances from customers	312		1 578 230 662	2 174 987 220
3. Dividends and profits payable	313		11 898 592 392	1 784 023 386
4. Short-term taxes and other payables to the State	314		7 099 819 950	3 762 445 686
5. Payables to employees	315		37 964 746 175	59 352 374 806
6. Short-term accrued expenses	316		5 112 468 820	1 297 150 995
7. Short-term intercompany payables	317			
8. Short-term payables under construction contract	318			
9. Short-term deferred revenue	319		166 666 666	
10. Other short-term payables	320		4 395 012 710	3 247 740 106
11. Short-term borrowings and finance lease liabilities	321			
12. Short-term provisions	322			
13. Bonus and welfare fund	323		15 787 626 310	5 448 917 197

14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
II. Non-current liabilities	**330**		**14 847 830 500**	**15 369 830 500**
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334			
5. Intercompany payables relating to operating capital	335			
6. Long-term intercompany payables	336			
7. Long-term deferred revenue	337			
8. Other long-term payables	338		14 847 830 500	15 369 830 500
9. Long-term borrowings and finance lease liabilities	339			
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred tax liabilities	342			
13. Long-term provisions	343			
14. Science and technology development fund	344			
D - OWNERS' EQUITY	**400**		**157 599 380 244**	**162 621 884 308**
1. Owners' contributed capital	411		73 269 280 000	73 269 280 000
- Ordinary shares with voting rights	411 a		73 269 280 000	73 269 280 000
- Preference shares	411 b			
2. Share premium	412			
3. Convertible bond option	413			
4. Other owners' equity	414		7 112 926 857	7 112 926 857
5. Treasury shares (*)	415		- 804 000	- 804 000
6. Asset revaluation surplus	416			
7. Foreign exchange differences	417			
8. Development investment fund	418		48 943 076 785	43 045 453 811
9. Other owners' equity funds	419			
10. Undistributed profit after tax	420		28 274 900 602	39 195 027 640
- Accumulated undistributed profit after tax up to the	420 a			2 607 488 564
- Undistributed profit after tax for the current period	420 b		28 274 900 602	36 587 539 076
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**283 097 350 908**	**273 838 485 738**

Approved on 30 June 2026

PREPARED BY | **CHIEF ACCOUNTANT** | **APPROVED BY**

M.S.D.N: 0100919284 C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ VẬN TẢI PETROLIMEX HÀ NỘI
THÀNH PHỐ HÀ NỘI

DIRECTOR

Phan Thi Thu Huyen | Hoang Thi Thuy Linh | Pham Quoc Hung

Notes:
(1) Items with no data may be omitted, but item codes must not be renu...

VIETNAM NATIONAL PETROLEUM GROUP (PETROLIMEX)
PETROLIMEX HANOI TRADING & TRANSPORTATION

Form B02-DN
(Issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

STATEMENT OF PROFIT OR LOSS

Accounting Period: From 01 April 2026 to 30 June 2026

Currency: VND

Items	Code	Notes	Quarter II		Year-to-Date	
			Current Year	Previous Year	Current Year	Previous Year
1	2	3			4	5
1. Revenue from sales of goods and rendering of services	1		526 915 518 958	306 260 828 363	930,215,255,730	595,928,597,279
2. Revenue deductions	2					0
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		526 915 518 958	306 260 828 363	930,215,255,730	595,928,597,279
4. Cost of goods sold	11		475 728 108 786	267 250 411 663	833,822,623,375	525,361,569,256
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		51 187 410 172	39 010 416 700	96,392,632,355	70,567,028,023
6. Gain/(loss) from sale/liquidation of investment property	21				0	
7. Financial income	22		225 741 155	53 499 678	435,971,459	74,040,714
8. Financial expenses	23		221 363 411	210 256 674	269,777,881	432,291,305
- Including: Interest expenses	24				0	0
9. Selling expenses	25		11 519 715 410	7 876 058 212	20,107,493,463	14,843,669,812
10. General and administrative expenses	26		23 049 575 108	20 169 623 680	41,230,794,975	35,502,152,466
11. Operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		16 622 497 398	10 807 977 812	35,220,537,495	19,862,955,154
12. Other income	31		30 443 657	13 767 965	390,663,017	256,181,586
13. Other expenses	32		89 958 890	52 462 215	108,990,485	135,171,336
14. Other profit (40 = 31 - 32)	40		- 59 515 233	- 38 694 250	281,672,532	121,010,250
15. Total accounting profit before tax (50 = 30 + 40)	50		16 562 982 165	10 769 283 562	35,502,210,027	19,983,965,404
16. Current corporate income tax expense	51		3 364 601 580	2 195 196 058	7,227,309,425	4,126,841,662
17. Deferred corporate income tax expense	52				0	0
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		13 198 380 585	8 574 087 504	28,274,900,602	15,857,123,742
19. Basic earnings per share (*)	70		1 801	1 170	3 859	2 164
20. Diluted earnings per share (*)	71					

(*) Applicable only to joint stock companies

Approved, 30 June 2026.

PREPARED BY	CHIEF ACCOUNTANT	APPROVED
		DIRECTOR
Phan Thi Thu Huyen	Hoàng Thị Thùy Linh	Pham Quoc Hung

M.S.D.N: 0100919284 C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ VẬN TẢI PETROLIMEX HÀ NỘI
THÀNH PHỐ HÀ NỘI

VIETNAM NATIONAL PETROLEUM GROUP
PETROLIMEX HANOI TRANSPORTATION AND TRADING JOINT STOCK COMPANY

Form B 03 - DN
(Issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

STATEMENT OF CASH FLOWS
(Indirect Method) (*)
For the accounting period from 01 January 2026 to 31 March 2026

Unit: VND

Item	Code	Notes	Current year	Prior year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		16 562 982 165	10 769 283 562
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		4 738 855 725	6 314 041 157
- Provisions	03			
- Foreign exchange gains/(losses) from revaluation of	04			
- Gains/(losses) from investing and financing activities	05		- 225 741 155	- 53 499 678
- Borrowing costs	06			
- Other adjustments	07			
3. Operating profit before changes in working capital	**08**		**21 076 096 735**	**17 029 825 041**
- Increase/(decrease) in receivables	09		-6 825 605 637	639 662 964
- Increase/(decrease) in inventories	10		8 571 774 386	-1 264 367 766
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		9 916 230 929	9 813 938 978
- Increase/(decrease) in deferred expenses	12		630 451 869	1 122 936 217
- Increase/(decrease) in trading securities	13			
- Borrowing costs paid	14			
- Corporate income tax paid	15		-3 862 707 845	-1 931 645 604
- Other cash receipts from operating activities	16		11 934 000	
- Other cash payments for operating activities	17		-2 565 682 033	- 449 516 151
Net cash flows from operating activities	***20***		**26 952 492 404**	**24 960 833 679**
II. Cash flows from investing activities				
1. Payments for acquisition and construction of fixed assets and other long-term assets	21		-1 884 059 529	- 394 335 061
2. Proceeds from disposal of fixed assets and other long-	22			
3. Loans granted and purchases of debt instruments of	23		-10 000 000 000	
4. Proceeds from loan repayments and sales of debt	24			
5. Payments for equity investments in other entities	25			
6. Proceeds from disposal of equity investments in other	26			
7. Interest, dividends and profit distributions received	27		225 741 155	112 976 055
Net cash flows from investing activities	***30***		**-11 658 318 374**	**- 281 359 006**
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and owners' capital	31			
2. Repayment of owners' capital and repurchase of issued	32			
3. Proceeds from borrowings	33			
4. Repayment of loan principal	34			
5. Repayment of finance lease principal	35			
6. Dividends and profit distributions paid to owners	36		-8 328 583 494	-7 351 730 610
Net cash flows from financing activities	40		**-8 328 583 494**	**-7 351 730 610**
Net increase/(decrease) in cash during the period (50 =	**50**		**6 965 590 536**	**17 327 744 063**

Cash and cash equivalents at the beginning of the	**60**		**46 501 004 870**	**16 678 120 796**
Effect of exchange rate changes on foreign currency	61			
Cash and cash equivalents at the end of the period (70	**70**		**53 466 595 406**	**34 005 864 859**

Approved on 30 June 2026

PREPARED BY **CHIEF ACCOUNTANT** **APPROVED BY**

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

M.S.D.N: 0100919284 - C.T.C.P

THÀNH PHỐ HÀ NỘI

DIRECTOR

Phan Thị Thu Huyền Hoàng Thị Thùy Linh Pham Quoc Hung

4. Notes to the Financial Statements

VIETNAM NATIONAL PETROLEUM GROUP **PETROLIMEX HANOI TRANSPORTATION AND TRADING JOINT STOCK COMPANY**	**Form B 09 - DN** **(Issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)**

NOTES TO THE FINANCIAL STATEMENTS

Second Quarter of 2026

I. Corporate Information

1. Form of ownership: Joint stock company

2. Principal business activities: Transportation; petroleum agency services; automobile repair; import and export of automobiles, spare parts and supplies; trading of gas and laundry detergent

3. Business line: Commercial services

4. Normal operating cycle.

5. Characteristics of the Company's operations during the financial year that may affect the financial statements.

6. Corporate structure

- List of subsidiaries;

- List of joint ventures and associates;

- List of dependent units without separate legal status and operating under dependent accounting:

+ Bac Ninh Branch of Petrolimex Hanoi Transportation and Trading Joint Stock Company

+ Lao Cai Branch of Petrolimex Hanoi Transportation and Trading Joint Stock Company

7. Number of employees at the end of the financial year or average number of employees during the year.

8. Statement on comparability of information in the financial statements: Where information is not comparable, the Company shall provide clear disclosure and explain the reasons for the lack of comparability between the reporting period and the comparative period in the Notes to the Financial Statements.

9. Disclosure of other information in the financial statements as required by relevant laws, including enterprise law and securities law.

II. Accounting Period and Accounting Currency

1. Annual accounting period (commencing on 01 January .... and ending on 31 December ....).
2. Accounting currency: VND

III. Applicable Accounting Standards and Accounting Regime

1. Applicable accounting regime: Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance
2. Statement of compliance with Vietnamese Accounting Standards and the applicable accounting regime

IV. Applicable Accounting Policies, Accounting Estimates and Relevant Legal Requirements

1. Principles for translating financial statements prepared in a foreign currency into Vietnamese Dong (where the accounting currency differs from Vietnamese Dong), including any effects arising from such translation.

2. Exchange rates applied in accounting

- Exchange rates selected for recording exchange differences arising during the period and for revaluing foreign-currency monetary items;

- Cross rates applied where a bank does not publish a transaction rate for the relevant foreign currency;

- The gold purchase price published by the State Bank of Vietnam or the reference purchase price of a legally authorized gold trader, used for revaluing monetary gold at the end of the accounting period.

3. Principles for determining the effective interest rate used to discount cash flows.

4. Principles for recognizing cash and cash equivalents.

5. Accounting principles for financial investments

a) Trading securities;

b) Held-to-maturity investments;

c) Investments in subsidiaries, joint ventures and associates;

d) Investments in other entities;

e) Accounting methods for other transactions related to financial investments.

6. Accounting principles for receivables

The Company shall disclose accounting policies relating to receivables and the significant estimation bases used in determining the allowance for doubtful debts.

7. Accounting principles for inventories

- Principles for recognizing inventories;
- Method for determining inventory value;
- Inventory accounting method;
- Method for recognizing allowance for inventory write-down;
- Basis for allocating raw materials and supplies.
- Accounting policies for inventories relating to onerous contracts.

8. Accounting and depreciation principles for tangible fixed assets (including bearer plants and working animals), intangible fixed assets, finance lease assets and investment properties.

9. Accounting principles for biological assets.

10. Accounting principles for business cooperation contracts.

11. Accounting principles for deferred expenses.

12. Accounting principles for trade payables.

13. Accounting principles for dividends and profits payable.

14. Recognition principles for accrued expenses.

15. Recognition principles for deferred revenue.

16. Accounting principles for provisions.

17. Accounting principles for deferred corporate income tax.

18. Recognition principles for borrowings and finance lease liabilities.

19. Recognition and capitalization principles for borrowing costs.

20. Recognition principles for convertible bonds.

21. Recognition principles for owners' equity:

- Recognition principles for owners' contributed capital, share premium, convertible bond options and other owners' equity;
- Recognition principles for asset revaluation differences;
- Recognition principles for foreign exchange differences;
- Recognition principles for undistributed profits.

22. Principles and methods for recognizing revenue and other income:

- Revenue from sales of goods and rendering of services

+ Sales revenue.

+ Service revenue.

+ Construction contract revenue.

+ Revenue from sales of real estate comprising tourist apartments, combined office-accommodation units or similar products.

+ Revenue from sales of investment properties.

- Finance income;

- Other income.

23. Accounting principles for revenue deductions.

24. Accounting principles for cost of sales.

25. Accounting principles for finance costs.

26. Accounting principles for selling expenses and general and administrative expenses.

27. Accounting principles for the sale and disposal of fixed assets and investment properties.

28. Principles and methods for recognizing current corporate income tax expense (including additional corporate income tax under global minimum tax regulations) and deferred corporate income tax expense.

29. Other accounting principles and methods.

Prepared on 30 June 2026

PREPARED BY	CHIEF ACCOUNTANT	APPROVED BY
(Signature and full name)	(Signature and full name)	(Signature, full name and seal)
		M.S.D.N: 0100919284 C.T.C.P CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ VẬN TẢI PETROLIMEX HÀ NỘI THÀNH PHỐ HÀ NỘI
		DIRECTOR
Phan Thi Thu Huyen	Hoang Thi Thuy Linh	Pham Quoc Hung

VIETNAM NATIONAL PETROLEUM GROUP
PETROLIMEX HANOI TRANSPORTATION
AND TRADING JOINT STOCK COMPANY

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE

Item	Closing balance	Opening balance
1	3	4
01. Cash and cash equivalents	**53,466,595,406**	**35,637,116,523**
- Cash on hand	**1,323,685,681**	**1,075,413,225**
+ Vietnamese Dong	1,323,685,681	1,075,413,225
+ Foreign currencies		
- Demand deposits	**30,711,057,314**	**33,853,437,521**
+ Vietnamese Dong	30,711,057,314	33,853,437,521
Military Commercial Joint Stock Bank	6,554,587,996	7,581,967,526
Ho Chi Minh City Development Joint Stock Commercial Bank	2,454,276,938	4,728,867,265
Vietnam Bank for Agriculture and Rural Development	2,511,352,809	1,402,773,745
Vietnam Prosperity and Development Joint Stock Commercial Bank	11,148,111,386	16,969,925,494
Vietnam Joint Stock Commercial Bank for Industry and Trade	7,542,371,835	2,488,221,597
Joint Stock Commercial Bank for Investment and Development of Vietnam	401,558,235	601,220,902
Joint Stock Commercial Bank for Foreign Trade of Vietnam	98,798,115	80,460,992
+ Foreign currencies		
- Cash in transit	**906,751,298**	**708,265,777**
+ Vietnamese Dong		
+ Foreign currencies		
- Cash equivalents	**20,489,922,067**	**20,126,082,141**
Term deposit at Vietnam Joint Stock Commercial Bank for Industry and Trade - Chuong Duong Branch	20,489,922,067	15,126,082,141
Term deposit at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Chuong Duong Branch		5,000,000,000
02 - Financial investments	**10,001,100,184**	**5,575,207,299**
- Trading securities	1,100,184	1,100,184
- Held-to-maturity investments	10,000,000,000	5,574,107,115
- Equity investments in other entities		
+Investments in joint ventures and associates		
+ Investments in other entities		
03. Trade receivables	**59,006,988,545**	**43,427,011,512**
- Short-term trade receivables	59,006,988,545	43,427,011,512
+ Total value of counterparties accounting for 10% or more	18,878,924,212	0
Petrolimex Aviation Fuel Joint Stock Company	18,878,924,212	
+ Total other customers	40,128,064,333	43,427,011,512
- Long-term trade receivables	0	0
04. Other receivables	**2,028,306,973**	**4,841,892,596**
- Interest receivable on deposits	36,999,268	59,656,163
- Receivables from drivers for fuel liabilities and toll costs exceeding prescribed limits	539,699,441	257,289,173
- Receivables for transportation losses	233,560,557	581,179,349
- Deposits and collateral for performance of transportation contracts		3,187,688,587
- Employee receivables (advances)	368,712,811	
- Other short-term receivables	886,334,164	641,877,640

05. Inventories	**11,222,945,031**	**6,341,069,183**
- Goods in transit	0	
+ Petroleum products		
+ Others		
- Raw materials and supplies	1,807,652,809	1,148,819,246
- Tools and instruments	234,192,593	197,662,595
+ Gas cylinders		
+ Other tools and instruments		197,662,595
- Work in progress		
- Finished products		
- Merchandise	**9,181,099,629**	
+ Petroleum products	7,376,112,879	
+ Petrochemical products	1,598,832,533	
+ Chemicals and solvents	157,331,939	
+ Other merchandise	48,822,278	
- Goods sent for sale		
+ Petroleum products		
+ Others		
- Goods in bonded warehouses		
- Real estate inventories		
* Inventory details are presented in Appendix 09		
05. Taxes and other receivables from the State (details in Appendix 06)	**189,463,377**	**1,675,091,182**
06. Long-term assets in progress	**7,571,569,708**	**7,626,927,950**
- Long-term production and business costs in progress		
- Construction in progress	7,571,569,708	7,626,927,950
07. Movements in tangible fixed assets (details in Appendix 01)	**112,761,830,616**	**119,391,112,660**
08. Deferred expenses	**17,948,570,388**	**20,898,867,503**
- Short-term	**1,710,547,068**	**1,488,086,020**
+ Company office repair expenses		
+ Prepaid tools and instruments	25,572,181	23,504,699
+ Prepaid insurance expenses	1,033,302,710	415,781,542
+ Other short-term prepaid expenses	651,672,177	1,048,799,779
- Long-term	**16,238,023,320**	**19,410,781,483**
+ Tools and instruments	1,082,428,067	960,016,219
+ Land and infrastructure rental	5,002,369,169	5,168,366,057
+ Petrol station repair expenses		
+ Tire and inner tube expenses	10,122,183,098	13,244,337,207
+ Other long-term prepaid expenses	31,042,986	38,062,000
9. Other assets		
- Short-term		
- Long-term		
10. Borrowings and finance lease liabilities	**0**	**0**
- Short-term		
- Long-term		
11. Trade payables	**26,646,976,479**	**18,779,131,534**
- Short-term trade payables	26,646,976,479	18,779,131,534
Counterparties accounting for 10% or more	15,056,943,590	6,892,710,544
Petrolimex Hanoi One Member Limited Liability Company	6,804,352,727	4,170,339,083
Petrolimex Kinh Bac Branch - Petrolimex Bac Ninh One Member Limited Liability Company	8,252,590,863	2,408,062,972
Other suppliers	11,590,032,889	11,886,420,990
12. Taxes and other payables to the State (details in Appendix 06)	**7,099,819,950**	**3,762,445,686**

- Payable	7,099,819,950	3,762,445,686
- Receivable		
13 - Accrued expenses	**5,112,468,820**	**1,297,150,995**
- Short-term accrued expenses	**5,112,468,820**	**1,297,150,995**
- Long-term accrued expenses	**0**	
14.1. Dividends and profits payable	**11,898,592,392**	**1,784,023,386**
- Dividends payable	11,898,592,392	1,784,023,386
14.2. Short-term deferred revenue	**166,666,666**	
- Deferred revenue	166,666,666	
14.2 Other payables	**19,242,843,210**	**#REF!**
- Surplus assets awaiting resolution	10,179,668	10,179,668
- Trade union fees	1,387,535,550	1,750,301,050
- Social insurance		
- Health insurance		
- Short-term deposits and collateral received	470,000,000	470,000,000
- Deposits from drivers	14,847,830,500	15,369,830,500
- Other payables	2,527,297,492	1,017,259,388
15. Deferred tax assets and deferred tax liabilities		
a- Deferred tax assets		
- Deferred tax assets relating to deductible temporary differences		
- Deferred tax assets relating to unused tax losses		
- Deferred tax assets relating to unused tax incentives		
- Reversal of deferred tax assets recognized in prior years		
b- Deferred tax liabilities		
- Deferred tax liabilities arising from taxable temporary differences		
- Reversal of deferred tax liabilities recognized in prior years		
22. OWNERS' EQUITY	**157,599,380,244**	**162,621,884,308**
a- Reconciliation of movements in owners' equity (details in Appendix 05)		
b- Details of owners' equity investments (details in Appendix 05)		
c- Capital transactions with owners and dividend distributions (details in Appendix 05)		
- Dividends and profit distributions		
d- Dividends		
- Dividends declared after the end of the financial year		
+ Dividends declared on ordinary shares		
+ Dividends declared on preference shares		
- Unrecognized cumulative preference share dividends		
e- Shares		
- Number of shares registered for issuance		
- Number of shares issued to the public		
+ Ordinary shares issued to the public		
+ Preference shares issued to the public		
- Number of shares repurchased		
+ Ordinary shares repurchased		
+ Preference shares repurchased		
- Number of shares outstanding		
+ Ordinary shares		
+ Preference shares		
* Par value of outstanding shares		
f- Company funds (details in Appendix 05)		

g- Income, expenses, gains or losses recognized directly in owners' equity in accordance with accounting standards (details in Appendix 09)		
23 - Funding sources (details in Appendix 05)		
24. Assets held under operating leases		
(1)- Value of leased assets		
- Leased fixed assets		
- Other leased assets		
(2)- Total future minimum lease payments under non-cancellable operating leases of fixed assets, by maturity		
- Up to 1 year		
- Over 1 to 5 years		
- Over 5 years		
24.a Materials and goods held on consignment or for processing		
Of which: - Goods held on behalf of the Group		
- National reserve goods		

VIETNAM NATIONAL PETROLEUM GROUP
PETROLIMEX HANOI TRANSPORTATION AND TRADING
JOINT STOCK COMPANY

SECOND QUARTER OF 2026

Item	Current year	Prior year
1	2	3
1. Total revenue from sales of goods and rendering of services (Code 10)	**526 915 518 958**	**306 260 828 363**
Including:		
- Revenue from sales of goods	**373 813 509 468**	**186 668 691 920**
+ Revenue from direct domestic sales	373 813 509 468	186 668 691 920
+ Revenue from exports, re-exports and cross-border trade		
+ Subsidies and price support revenue		
+ Intercompany sales revenue		
+ Intra-Group		
+ Within the Company		
- Revenue from rendering of services	**153 102 009 490**	**119 592 136 443**
Of which: Export service revenue		
Internal service revenue	152 496 477 698	118 977 549 381
+ Intra-Group	150 694 579 140	117 793 889 636
+ Within the Company	1 801 898 558	1 183 659 745
- Revenue from construction contracts		
+ Construction contract revenue recognized during the period		
+ Cumulative construction contract revenue recognized up to the financial reporting date		
2. Revenue deductions (Code 02)		
- Trade discounts		
- Sales allowances		
- Sales returns		
- Value-added tax payable under the direct method		
- Special consumption tax		
- Export duties		
- Environmental protection tax		
3. Cost of goods sold	**475 728 108 786**	**267 250 411 663**
- Cost of goods sold	353 181 672 172	175 322 097 512
- Cost of finished goods sold		
- Cost of services rendered	122 546 436 614	91 928 314 151
- Carrying amount and disposal costs of investment properties sold		
- Operating expenses of investment properties		
- Inventory shortages and losses		
- Abnormal costs		
- Provision for inventory write-down		
4. Finance income (Code 21)	**225 741 155**	**53 499 678**
- Interest income from deposits and loans	225 741 155	53 499 678
- Interest income from bonds, promissory notes and treasury bills		
- Dividends and distributed profits		
- Gains on foreign currency sales		
- Realized foreign exchange gains		
- Unrealized foreign exchange gains		
- Interest income from deferred-payment sales		
- Other finance income		
5. Finance costs (Code 22)	**221 363 411**	**210 256 674**
- Borrowing costs		

M.S.D.N: 01009... CÔN... CỔ... THƯƠNG M... PETR... H... THÀNH P...

- Settlement discounts and interest on deferred-payment sales	1 109 078	171 963
- Losses on disposal of short-term and long-term investments		
- Losses on foreign currency sales		
- Realized foreign exchange losses		
- Unrealized foreign exchange losses		
- Provision for impairment of short-term and long-term investments		
- Other finance costs	220 254 333	210 084 711
6. Other income (Code 31)	**30 443 657**	**13 767 965**
- Proceeds from disposal of property, plant and equipment		
- Other income	30 443 657	13 767 965
7. Other expenses (Code 32)	**89 958 890**	**52 462 215**
- Other expenses	89 958 890	52 462 215
8. Selling and general and administrative expenses (Codes 24 + 25)		
8.1. General and administrative expenses incurred during the period	**23 049 575 108**	**20 169 623 680**
+ Staff costs	12 614 436 694	13 465 296 775
+ Management materials		
+ Office supplies	169 781 893	112 591 151
+ Depreciation of property, plant and equipment	544 414 143	365 652 301
+ Taxes, fees and charges	4 296 219 860	1 365 812 068
+ Provisions		
+ Outsourced services	507 916 852	1 306 166 499
+ Other cash expenses	4 916 805 666	3 554 104 886
8.2. Selling expenses incurred during the period	**11 519 715 410**	**7 876 058 212**
+ Staff costs	7 846 798 359	4 748 225 104
+ Raw materials and packaging costs		
+ Tools and supplies	94 962 445	51 239 547
+ Depreciation of property, plant and equipment	525 799 758	454 747 297
+ Warranty expenses		
+ Outsourced services	2 265 641 568	1 694 406 170
+ Other cash expenses	786 513 280	927 440 094
9. Current corporate income tax expense (Code 51)	**3 364 601 580**	**2 195 196 058**
- Corporate income tax expense on taxable income for the current year	3 364 601 580	2 195 196 058
- Adjustments to prior-year corporate income tax expense recognized in current-year tax expense	0	0
10. Deferred corporate income tax expense (Code 52)	**0**	
- Deferred tax expense arising from taxable temporary differences	0	0
- Deferred tax expense arising from the reversal of deferred tax assets	0	0
- Deferred tax income arising from deductible temporary differences	0	0
- Deferred tax income arising from unused tax losses and tax incentives	0	0
- Deferred tax income arising from the reversal of deferred tax liabilities	0	0
9. Production and operating costs by nature	**0**	
- Raw materials and consumables	60 399 418 392	38 070 478 447
- Employee costs	55 651 960 537	49 727 325 113
Of which: Salaries and wages	45 812 440 955	43 068 970 071
- Depreciation expense	4 732 442 301	6 314 041 157

- Outsourced service expenses	17 658 789 084	11 890 986 313
- Other cash expenses	17 857 759 085	13 971 165 011
	156 300 369 399	119 973 996 041

Form: T9I-DN

Appendix 01. Movements in tangible fixed assets

Company-wide

Item	Item code	Buildings and structures	Machinery and equipment	Transportation and transmission equipment	Management equipment and tools	Other tangible fixed assets	Total
1	2	3	4	5	6	7	8
Historical cost	**100**	0	0	0	0		
Opening balance	**110**	**56,363,191,736**	**8,368,636,603**	**491,480,678,844**	**1,777,388,585**	0	**557,989,895,768**
Additions through purchases	111	78,825,000		1,884,059,529			**1,962,884,529**
Completed construction in progress	112	959,207,671					**959,207,671**
Transferred to investment properties	114						
Disposals	115			-963,349,086			**-963,349,086**
Other decreases	116						
Closing balance	**120**	**57,401,224,407**	**8,368,636,603**	**492,401,389,287**	**1,777,388,585**	0	**559,948,638,882**
Accumulated depreciation	**200**	0	0	0	0	0	
Opening balance	**210**	**36,094,769,422**	**6,984,878,676**	**394,370,940,505**	**1,148,194,505**	0	**438,598,783,108**
Depreciation for the year	211	1,638,142,074	124,174,992	7,719,418,263	69,638,915		**9,551,374,244**
Transferred to investment properties	213						
Disposals	214			-963,349,086			**-963,349,086**
Other decreases	215						0
Closing balance	**220**	**37,732,911,496**	**7,109,053,668**	**401,127,009,682**	**1,217,833,420**	0	**447,186,808,266**
Net book value	**300**	0	0	0	0	0	0
At the beginning of the year	310	**20,268,422,314**	**1,383,757,927**	**97,109,738,339**	**629,194,080**	0	**119,391,112,660**

M.S.D.N. 0100919 CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ V PETROLIM HÀ NỘI THÀNH PHỐ

At the end of the year	320	19,668,312,911	1,259,582,935	91,274,379,605	559,555,165	0	112,761,830,616
Fully depreciated assets still in use	330						

Appendix 03. Movements in intangible fixed assets

Company-wide

Item	Item code	Land use rights	Copyrights and patents	Trademarks	Computer software	Other intangible fixed assets	Total
1	2	3	4	5	6	7	8
Historical cost	**100**	0	0	0	0		0
Opening balance	**110**	**4,847,480,000**	0	0	**2,726,890,000**	**351,987,000**	**7,926,357,000**
Purchases during the year	111						
Completed new construction	112						
Transferred to investment properties	113						
Other increases	114						
Disposals	115						
Other decreases	116						
Closing balance	**120**	**4,847,480,000**	0	0	**2,726,890,000**	**351,987,000**	**7,926,357,000**
Accumulated depreciation	**200**				0	0	0
Opening balance	**210**	**161,950,500**	0	0	**815,681,026**	**351,987,000**	**1,329,618,526**
Depreciation for the year	211	4,437,000			106,210,002		110,647,002
Other increases	212						
Disposals	213						
Other decreases	214						
Closing balance	**220**	**166,387,500**	0	0	**921,891,028**	**351,987,000**	**1,440,265,528**
Net book value	**300**						
At the beginning of the year	310	**4,685,529,500**	0		**1,911,208,974**	0	**6,596,738,474**
At the end of the year	320	**4,681,092,500**	0		**1,804,998,972**	0	**6,486,091,472**
Fully depreciated assets still in use	330						

Appendix 05. Statement of changes in owners' equity

Item	Components of owners' equity						
	Owners' contributed capital	Convertible bond option	Other owners' capital	Development and investment fund	Undistributed profit after tax	Other components	Total
A	*1*	*3*	*4*	*6*	*7*	*8*	
Opening balance of the prior year	**73 269 280 000**		**7 112 926 857**	**43 045 453 811**	**30 743 306 262**	**- 804 000**	**154 170 162 930**
- Capital increases in the prior year							
- Profit for the prior year					15 857 123 742		15 857 123 742
- Other increases							
- Capital decreases in the prior year							
- Loss for the prior year							
- Other decreases					-28 135 817 698		**-28 135 817 698**
Opening balance of the current year	73 269 280 000		7 112 926 857	43 045 453 811	39 195 027 640	- 804 000	**162 621 884 308**
- Capital increases in the current year							
- Profit for the current year					28 274 900 602		28 274 900 602
- Other increases				5 897 622 974			5 897 622 974
- Capital decreases in the current year							
- Loss for the current year							
- Other decreases					-39 195 027 640		-39 195 027 640
Closing balance	**73 269 280 000**		**7 112 926 857**	**48 943 076 785**	**28 274 900 602**	**- 804 000**	**157 599 380 244**

b) Details of owners' contributed capital

Item		End of year	Beginning of year
- Capital contributed by the parent company (if a subsidiary)		37 413 260 000	37 413 260 000
- Capital contributed by other parties		35 856 020 000	35 856 020 000
Total			

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

Item		End of year	Beginning of year
- Owners' invested capital		73 269 280 000	73 269 280 000
+ Opening contributed capital		73 269 280 000	73 269 280 000
+ Capital contributions increased during the year		...	...
+ Capital contributions decreased during the year		...	...
+ Closing contributed capital		73 269 280 000	73 269 280 000
- Dividends and profits distributed		...	...

d) Shares

Item		End of year	Beginning of year
- Number of shares registered for issuance		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
+ Preference shares classified as equity			
- Number of repurchased shares (treasury shares)		67	67
+ Ordinary shares		67	67
+ Preference shares classified as equity			
- Number of shares outstanding		7 326 861	7 326 861
+ Ordinary shares		7 326 861	7 326 861
+ Preference shares classified as equity			

Appendix 06. Settlements with the State Budget - Company-wide

Item	Code	Opening balance		Movements during the period		Closing balance at quarter-end	
		Receivable	Payable	Amount paid	Amount payable	Receivable	Payable
1	2	3	4	5	6	7	8
Value-added tax	1		2,123,136,341	15,300,227,192	16,547,824,927		3,370,734,076
Value-added tax on imported goods	2		0				
Special consumption tax	3		0				
Special consumption tax on domestic sales	4						
Import and export duties	5		0				
Corporate income tax	6		1,502,071,609	5,364,779,454	7,227,309,425		3,364,601,580
Personal income tax	7	158,013,935	137,237,736	3,040,172,004	3,248,168,113	177,264,384	364,484,294
Natural resources tax	8		0				
Land and housing tax and land rental	9	1,517,077,247		1,232,567,727	2,737,445,981	12,198,993	
Environmental protection tax	10		0				
Other taxes	11		0				
Fees, charges and other statutory payables	12			80,472,632	80,472,632		
Total		**1,675,091,182**	**3,762,445,686**	**25,018,219,009**	**29,841,221,078**	**189,463,377**	**7,099,819,950**

Form: T9H-DN

Appendix 07. Trading securities

	Opening balance				End of period			
Item	**Quantity**	**Cost**	**Fair value**	**Provision**	**Quantity**	**Cost**	**Fair value**	**Provision**
Short-term equity investments	**53**		**1,100,184**		**53**	**1,100,184**		
Petrolimex Insurance Joint Stock	53		1,100,184		53	1,100,184		
Short-term bond investments								
Other securities								
Short-term loans receivable								
Other short-term investments								
Provision for impairment of								

Appendix 08. Investments and capital contributions in other entities

Item	Opening balance				End of year			
	Quantity	Cost	Recoverable amount	Provision	Quantity	Cost	Recoverable amount	Provision
Investments in subsidiaries								
Investments in joint ventures and								
Petrolimex Automobile Trading and Repair								
Investments in other entities								
Long-term loans receivable								
Other long-term investments								

Appendix 09. Held-to-maturity investments

Item	End of year			Beginning of year		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
- Short-term						
Term deposit at Vietnam Prosperity and Development Joint Stock Commercial Bank - Thang Long Branch, Duc Giang Transaction Office				5 574 107 115	5 574 107 115	
Term deposit at Vietnam Joint Stock Commercial Bank for Industry and Trade - Chuong Duong Branch	10 000 000 000	10 000 000 000				
+ Other investments						
- Long-term						
+ Term deposits						
+ Bonds						
+ Loans receivable						
+ Other investments						
Total						

- Disclosure of interest on held-to-maturity investments that are not recoverable and therefore not recognized as income.
- Reasons for additional recognition or reversal of impairment provisions for held-to-maturity investments.

Form: T9U-DN

Appendix 10. Construction in progress

Unit: VND

ITEM	Note reference	End of quarter	Beginning of year
1	2	3	4
TOTAL		**7,571,569,708**	**7,626,927,950**
- Petrol Station No. 1 project			
- Dai Ang Petrol Station project		7,501,330,617	7,501,330,617
- Company Office Sports Hall project		70,239,091	70,239,091
- Investment in transportation vehicles			
- Office building and parking area renovation and repair project			55,358,242