VUNG ANG PETROLEUM JOINT STOCK COMPANY

FINANCIAL STATEMENTS

for the period from 01/01/2026 to 30/06/2026

(Reviewed)

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REPORT OF THE MANAGEMENT

The Management of Vung Ang Petroleum Joint Stock Company (the "Company") presents its report and the Company's Financial Statements for the period from 01/01/2026 to 30/06/2026.

Company

Vung Ang Petroleum Joint Stock Company.

Business Registration Certificate

Business Registration Certificate No. 2803000416, first issued on July 20, 2007, amended for the 15th on November 26, 2025.

Head office

No. 417 Tran Phu Street, Thanh Sen Ward, Ha Tinh Province .

Board of Directors

Members of the Board of Directors during the period and at the reporting date:

Mr.	Nguyen Mau Dung	Chairman	
Mr.	Hoang Nguyen Thanh	Member	
Mr.	Tran Tien Dai	Member	
Mr.	Le The Thao	Member	Appointed pursuant to Resolution No. 987/NQ-DKVA-ĐHCĐ dated April 20, 2026
Mr.	Vuong Dung Hoang	Member	
Mr.	Nguyen The Quynh	Member	Dismissed pursuant to Resolution No. 987/NQ-DKVA-ĐHCĐ dated April 20, 2026

Management

Members of the Management during the period and at the reporting date:

Mr.	Hoang Nguyen Thanh	Director
Mr.	Le Duc Dan	Deputy Director
Mr.	Tran Tien Dai	Deputy Director
Mr.	Vu Hong Minh	Deputy Director

Supervisory Board

Mrs	Nguyen Thi Ninh	Head
Mr	Nguyen Nam Hai	Member
Mrs	Tran Thi Thu Huyen	Member

Legal representative

Mr. Hoang Nguyen Thanh Director

Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

Management's Responsibility for the Financial Statements

The Company's Management is responsible for the preparation of the Financial Statements, which present a true and fair view of the Company's operations and business performance for the period. In preparing the Financial Statements, the Management confirms that it has complied with the following requirements:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether the applicable accounting standards have been complied with and whether there are any material departures that require disclosure and explanation in the financial statements;
- Prepare the financial statements on a going concern basis, except where it is not appropriate to assume that the Company will continue in operation.

The Company's Management ensures that the accounting records are maintained to accurately and fairly reflect the Company's financial position at any time, and that the financial statements comply with applicable current regulations of the State. The Management is also responsible for safeguarding the Company's assets and for implementing appropriate measures to prevent and detect fraud and other irregularities.

The Company's Management confirms that the Financial Statements present a true and fair view of the Company's financial position at as 30/06/2026 and its results of operations for the accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises, and applicable current regulations.

Ha Tinh, July 20, 2026
On behalf of the Management
Director

Hoang Nguyen Thanh

Vietnam Auditing and Valuation Company Limited
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My Dinh 1 Ward, South Tu Liem District, Hanoi, Viet Nam
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No.: 564/BCKT-TC/AVA

AUDITOR'S REPORT
INTERIM FINANCIAL INFORMATION REVIEW

To: Shareholders, the Board of Management and Board of Director
Vung Ang Petroleum Joint Stock Company

We have reviewed the accompanying interim Financial Statements of Vung Ang Petroleum Joint Stock Company, prepared on 20/07/2026, set out on pages 06 to 35, including Statement of Financial Position as at 30/06/2026, Statement of Profit or Loss, Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Financial Statements.

Board of Director's Responsibility

The Board of Director is responsible for the preparation of accompanying interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as management determines is necessary to enable the accompanying 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 accompanying interim Financial Statements financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of service contract No. 2410 review - Review of interim financial information by independent auditors performed.

The review financial information includes the interim implementation of interviews, mostly interviewing responsible for the financial and accounting matters, and perform analytical procedures and processes other review procedures. A fundamentally revised narrower scope audits are carried out according to the Vietnam Auditing Standards and consequently does not enable us to achieve assurance that we will recognize all key issues can be detected 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 present fairly, in all material respects, the financial position of Vung Ang Petroleum Joint Stock Company as at 30/06/2026, and of the results of its operations and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of accompanying interim financial statements.

Emphasis of Matter

We draw attention to Note VII.6 to the financial statements, which describes the matter relating to Mr. Ha Ngoc Vinh, which is still under resolution and has not yet reached a final conclusion by the relevant authorities.

Other issues

The comparative figures for the Indicators on the Statement of Income and the Statement of Cash Flows are from the interim financial statements for the accounting period from January 1, 2025 to June 30, 2025, reviewed by a different independent audit firm. The auditor issued a qualified opinion.

The comparative figures for the Indicators on the Statement of Financial Position are from the financial statements for the fiscal year ended December 31, 2025, audited by a different independent audit firm. The auditor issued a qualified opinion.

VIETNAM AUDITING AND VALUATION COMPANY LIMITED

CÔNG TY TNHH KIỂM TOÁN VÀ THẨM ĐỊNH GIÁ VIỆT NAM

Nguyen Bao Trung
Vice General Director
Registration certificate
0373-2023-126-1
Hanoi, July 20, 2026

Form No. B 01 - DN

STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Unit: VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
A.	**CURRENT ASSETS**	**100**		**284.029.437.494**	**215.704.892.391**
I.	**Cash and cash equivalents**	**110**	V.1	**162.562.953**	**291.127.035**
1.	Cash	111		162.562.953	291.127.035
II.	**Short-term financial investments**	**120**	V.2	**2.240.000.000**	**2.240.000.000**
1.	Short-term held-to-maturity investments	123		2.240.000.000	2.240.000.000
III.	**Short-term receivables**	**130**		**235.023.528.495**	**173.555.032.508**
1.	Short-term trade receivables	131	V.3	215.586.689.619	150.193.284.301
2.	Short-term advances to suppliers	132	V.4	15.367.273.854	10.178.671.764
3.	Other short-term receivables	135	V.5	16.707.002.642	13.183.076.443
4.	Allowance for impairment of short-term receivable:	136	V.6	(12.637.437.620)	-
IV.	**Inventories**	**140**	V.7	**29.235.837.958**	**39.060.498.552**
1.	Inventories	141		31.573.620.309	39.934.256.022
2.	Allowance for inventory write-downs	142		(2.337.782.351)	(873.757.470)
V.	**Other current assets**	**160**		**17.367.508.088**	**558.234.296**
1.	Short-term prepaid expenses	161	V.11	77.266.129	77.516.129
2.	VAT deductible	162		17.111.057.913	345.294.530
3.	Taxes and other amounts receivable from the State	163	V.15	179.184.046	135.423.637
B.	**NON-CURRENT ASSETS**	**200**		**221.567.051.637**	**217.301.795.630**
I.	**Long-term receivables**	**210**		**13.050.000**	**13.050.000**
1.	Other long-term receivables	215	V.5	13.050.000	13.050.000
II.	**Fixed assets**	**220**		**125.474.872.726**	**128.481.691.075**
1.	Tangible fixed assets	221	V.8	113.907.418.163	116.870.711.749
	- Cost	222		361.708.226.476	356.306.875.289
	- Accumulated depreciation	223		(247.800.808.313)	(239.436.163.540)
2.	Intangible fixed assets	227	V.9	11.567.454.563	11.610.979.326
	- Cost	228		13.019.165.609	12.841.165.609
	- Accumulated depreciation	229		(1.451.711.046)	(1.230.186.283)
III.	**Long-term work in progress**	**250**	V.10	**4.685.746.174**	**2.027.856.359**
1.	Construction in progress	252		4.685.746.174	2.027.856.359
IV.	**Other non-current assets**	**270**		**91.393.382.737**	**86.779.198.196**
1.	Long-term prepaid expenses	271	V.11	91.393.382.737	86.779.198.196
	TOTAL ASSETS	**280**		**505.596.489.131**	**433.006.688.021**

Form No. B 01 - DN

STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

(Continuous)

Unit: VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
C.	**LIABILITIES**	**300**		**306.706.184.518**	**246.095.237.335**
I.	**Current liabilities**	**310**		**306.402.365.151**	**245.267.417.968**
1.	Short-term trade payables	311	V.12	234.964.568.963	167.335.557.853
2.	Short-term advances from customers	312	V.13	4.964.292.033	5.693.078.065
3.	Dividends and profit payable	313	V.14	4.611.668.770	4.468.640.580
4.	Short-term taxes and other amounts payable to the State	314	V.15	4.102.935.701	40.587.578.408
5.	Payables to employees	315		9.470.065.419	13.045.763.037
6.	Short-term accrued expenses	316	V.16	6.166.143.789	760.913.092
7.	Other short-term payables	320	V.17	37.743.402.431	10.628.884.071
8.	Short-term borrowings and finance lease liabilities	321	V.18	1.048.000.000	1.173.000.000
9.	Bonus and welfare funds	323		3.331.288.045	1.574.002.862
II.	**Non-current liabilities**	**330**		**303.819.367**	**827.819.367**
1.	Long-term borrowings and finance lease liabilities	339	V.18	303.819.367	827.819.367
D.	**EQUITY**	**400**	V.19	**198.890.304.613**	**186.911.450.686**
1.	Issued capital of owners	411		124.996.120.000	124.996.120.000
	- Ordinary shares with voting rights	411a		124.996.120.000	124.996.120.000
2.	Development investment fund	418		39.000.000.000	38.000.000.000
3.	Retained earnings	420		34.894.184.613	23.915.330.686
	- Retained earnings carried forward from prior periods	420a		16.016.261.903	13.542.367.728
	- Retained earnings for the current period	420b		18.877.922.710	10.372.962.958
	TOTAL LIABILITIES AND EQUITY	**440**		**505.596.489.131**	**433.006.688.021**

Ha Tinh, July 20, 2026

Prepared by	Chief Accountant	Director
Nguyen Thi Phuong	Bui Duc Duy	Hoang Nguyen Thanh

CÔNG TY CỔ PHẦN XĂNG DẦU DẦU KHÍ VŨNG ÁNG
M.S.D.N: 3000413193 C.T.C.P
P. THÀNH SEN - T. HÀ TĨNH

Form No. B 02 - DN

STATEMENT OF PROFIT OR LOSS

The period from 01/01/2026 to 30/06/2026

Unit: VND

	ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
1.	Revenue from sale of goods and rendering of servic	01	VI.1	3.643.379.603.964	2.108.848.406.294
2.	**Net revenue from sale of goods and rendering of services**	**10**		**3.643.379.603.964**	**2.108.848.406.294**
3.	Cost of sales	11	VI.2	3.502.673.547.967	2.040.080.533.962
4.	**Gross profit from sale of goods and rendering of services**	**20**		**140.706.055.997**	**68.767.872.332**
5.	Gain/(loss) from sale and disposal of investment property	21		-	-
6.	Finance income	22	VI.3	2.158.874.395	627.263.425
7.	Finance costs	23	VI.4	439.411.839	261.359.686
	Of which: Interest expense	24		81.782.993	261.359.686
8.	Selling expenses	25	VI.5	96.486.247.084	57.610.219.968
9.	General and administrative expenses	26	VI.5	21.761.449.416	5.098.622.635
10.	**Operating profit**	**30**		**24.177.822.053**	**6.424.933.468**
11.	Other income	31	VI.6	1.794.198.955	103.057.182
12.	Other expenses	32	VI.7	926.221.724	1.063.202.083
13.	**Other profit**	**40**		**867.977.231**	**(960.144.901)**
14.	**Total accounting profit before tax**	**50**		**25.045.799.284**	**5.464.788.567**
15.	Current corporate income tax expense	51	VI.9	6.167.876.574	1.305.598.130
16.	**Profit after corporate income tax**	**60**		**18.877.922.710**	**4.159.190.437**
17.	**Basic earnings per share**	**70**	VI.10	**1.510**	**333**

Ha Tinh, July 20, 2026

Prepared by	**Chief Accountant**	**Director**
Nguyen Thi Phuong	**Bui Duc Duy**	**Hoang Nguyen Thanh**

M.S.D.N: 3000413193 - C.T.C.P
CÔNG TY CỔ PHẦN XĂNG DẦU DẦU KHÍ VŨNG ÁNG
THÀNH SEN - T.HÀ TĨNH

Form No. B 03 - DN

STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/06/2026

Unit: VND

	ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I.	**Cash flows from operating activities**				
1.	**Profit before tax**	**01**		**25.045.799.284**	**5.464.788.567**
2.	**Adjustments for**				
	- Depreciation of property, plant and equipment and investment property	02		8.586.169.536	8.331.010.318
	- Provisions	03		14.101.462.501	70.752.000
	- Gains/(losses) from investing and financing activities	05		(2.158.874.395)	(47.846.827)
	- Borrowing costs	06		81.782.993	261.359.686
3.	**Operating profit before changes in working capital**	**08**		**45.656.339.919**	**14.080.063.744**
	- Increase/(decrease) in receivables	09		(90.915.457.399)	(44.777.193.542)
	- Increase/(decrease) in inventories	10		8.360.635.713	74.354.290.029
	- Increase/(decrease) in payables (excluding interest payable and income tax payable)	11		56.175.773.539	(37.009.346.581)
	- Increase/(decrease) in prepaid expenses	12		(4.613.934.541)	(5.717.045.597)
	- Interest paid	14		(81.782.993)	(263.377.468)
	- Corporate income tax paid	15		(3.359.016.303)	(1.273.700.760)
	- Other cash outflows for operating activities	17		(1.391.900.000)	(2.120.900.000)
	Net cash flows from operating activities	**20**		**9.830.657.935**	**(2.727.210.175)**
II.	**Cash flows from investing activities**				
1.	Payments for acquisition and construction of property, plant and equipment and other long-term assets	21		(8.237.241.002)	(140.062.089)
2.	Collection of loans and proceeds from sale of debt :	24		-	4.038.494.369
3.	Interest received, dividends and profit received	27		2.158.874.395	132.624.844
	Net cash flows from investing activities	**30**		**(6.078.366.607)**	**4.031.057.124**
III.	**Cash flows from financing activities**				
1.	Proceeds from borrowings	33		6.698.000.000	56.466.000.000
2.	Repayment of borrowings (principal)	34		(7.347.000.000)	(57.835.053.900)
3.	Dividends and profit paid to owners	36		(3.231.855.410)	(79.839.100)
	Net cash flows from financing activities	**40**		**(3.880.855.410)**	**(1.448.893.000)**

Form No. B 03 - DN

STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Net increase/(decrease) in cash and cash equivalents	**50**		**(128.564.082)**	**(145.046.051)**
Cash and cash equivalents at the beginning of the period	**60**		**291.127.035**	**365.314.552**
Effect of foreign exchange rate changes on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the peri	**70**		**162.562.953**	**220.268.501**

Ha Tinh, July 20, 2026

Prepared by	**Chief Accountant**	**Director**
Nguyen Thi Phuong	**Bui Duc Duy**	**Hoang Nguyen Thanh**

M.S.D.N: 3000413193 C.T.C.P
CÔNG TY CỔ PHẦN XĂNG DẦU DẦU KHÍ VŨNG ÁNG
P.THÀNH SEN HÀ TĨNH

Form No. B 09 - DN

NOTES TO THE FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/06/2026

I. Background

1. Forms of Ownership

Vung Ang Petroleum Joint Stock Company.
The Company was established and operates under Enterprise Registration Certificate No. 2803004416, issued by the Department of Planning and Investment of Ha Tinh Province on 17 February 2007. The most recent amendment to the Enterprise Registration Certificate (the 15th amendment) was registered on 26 November 2025.

Head office: No. 417 Tran Phu Street, Thanh Sen Ward, Ha Tinh Province .

Charter capital: VND 124.996.120.000

Total number of shares: 12.499.612 shares

2. Business field

Commercial trading.

3. Business activities

Wholesale of solid, liquid and gaseous fuels and related products;
Warehousing and storage;
Inland water freight transport;
Leasing of machinery, equipment and other tangible assets;
The Company's principal business activities are petroleum trading, petroleum transportation, and the leasing of petroleum storage facilities and petroleum terminals;

4. The Company's normal business period

The Company's normal business period is 12 months.

5. Operations of the company in the fiscal year affecting the financial statements

6. Business structure

As at 30 June 2026, the Company had two dependent branches, details of which are as follows:

Branch	Principal business activity	Address
Vung Ang Petroleum Joint Stock Company - Quang Tri Branch	Petroleum trading	Pham Van Dong Street, Diem Thuong Quarter, Dong Hoi Ward, Quang Tri Province
Vung Ang Petroleum Joint Stock Company - Nghe An Branch	Petroleum trading	Overpass 72, Yen Binh Block, Vinh Hung Ward, Nghe An Province

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

As at 30/06/2026, the number of employees is:	377 employees
As at 01/01/2026, the number of employees is:	338 employees

8. Statement of ability to compare information on Financial Statements

The financial statements of the Company are prepared to ensure comparability.

9. Explain other information on the Financial Statements according to relevant laws such as enterprise law, securities law, ...

II. Accounting period and accounting monetary unit

1. Accounting period

The Company's annual accounting period commences on 1 January and ends on 31 December.

2. Accounting monetary unit

The accounting currency is Vietnam Dong ("VND").

III. Accounting standards and Accounting system

1. Accounting System

The Company applies the Vietnamese Accounting Regime for enterprises prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

The Ministry of Finance issued Circular 99/2025/TT-BTC dated October 27, 2025 guiding the corporate accounting regime. This Circular takes effect from January 1, 2026 and applies to fiscal years starting on or after January 1, 2026. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime, Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance on amending and supplementing Article 128, Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated March 21, 2016 on amending and supplementing a number of Articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance and Circular No. 195/2012/TT-BTC dated November 15, 2012 providing Accounting guidance applied to project owners.

The effects of accounting policy changes according to the guidance of Circular 99/2025/TT-BTC are applied prospectively. The company has added notes of comparative information on the Financial Statements for indicators that have changed between Circular 99/2025/TT-BTC and Circular 200/2014/TT-BTC.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies, accounting estimates and relevant legal regulations apply

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong

When translating financial statements prepared in a foreign currency into Vietnam Dong (VND), assets and liabilities are translated at the average transfer buying and selling exchange rate prevailing at the end of the accounting period; equity items are translated at the actual exchange rates prevailing on the dates of the respective transactions; and revaluation surpluses or deficits are translated at the exchange rates prevailing on the revaluation dates. Retained earnings after tax and reserves are determined based on the translated amounts of the related items in the Statement of Profit or Loss, while the remaining balances are translated at historical exchange rates.Items presented in the Statement of Profit or Loss and the Statement of Cash Flows are translated at the actual exchange rates prevailing on the transaction dates, or at the average exchange rate for the accounting period where such rate approximates the actual exchange rates.

2. Exchange rates applied in accounting system

Transactions denominated in foreign currencies are translated into Vietnam Dong (VND) at the actual exchange rates prevailing on the transaction dates or at historical exchange rates, as appropriate to the nature of the transactions. Actual exchange rates are the average transfer buying and selling rates quoted by the commercial bank with which the Company regularly transacts, or exchange rates approximating such rates in accordance with prevailing regulations.
For foreign currency purchase and sale transactions, the exchange rates stipulated in the contracts between the Company and the commercial banks are applied. At the end of the accounting period, monetary items denominated in foreign currencies are retranslated at the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly transacts. Foreign currency deposits are retranslated at the exchange rates quoted by the banks where the relevant accounts are maintained. Foreign currency-denominated receivables for which allowances for doubtful debts have been recognised are not retranslated to the extent of the amounts covered by such allowances.
Where a commercial bank does not quote an exchange rate for the foreign currency in which a transaction is denominated, the Company uses an intermediary currency for translation in accordance with prevailing regulations and

3. Principle for determining the actual interest rate (effective interest rate) used to discount cash flows

The effective interest rate used to discount future cash flows is the prevailing lending rate offered by commercial banks at the transaction date. Where such rate cannot be reliably determined, the Company uses its estimated borrowing rate applicable to a non-convertible debt instrument under normal business conditions.

4. Recognition of cash and cash equivalents

Money includes cash, demand deposits at banks and other organizations, money in transit, foreign currency and other amounts as prescribed. Monetary gold (if any) is gold held for the purpose of storing value, excluding gold classified as inventory. Cash equivalents are short-term investments with a redemption period or maturity of no more than 03 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk of conversion into cash.

5. Principles of accounting for financial investments

Trading securities

Trading securities are initially recognized at fair value on the transaction date. Costs directly attributable to the acquisition of trading securities are recognized in finance expenses in the period incurred. Listed securities are recognized on the trade date, while unlisted securities are recognized when the Company obtains ownership rights in
An allowance for diminution in value of trading securities is recognized when there is objective evidence that the market value or recoverable amount of the investment is lower than its carrying amount at the end of the reporting period.

Upon disposal, sale or exchange of trading securities, the cost of securities sold is determined using the weighted average method.

Held-to-maturity investments

Held-to-maturity investments comprise term deposits, valuable papers, bonds, preference shares classified as liabilities, loans and other investments held to maturity for interest-earning purposes, excluding derivative financial instruments. These investments are presented as current or non-current assets based on their remaining terms at the end of the reporting period.
At the end of the reporting period, the Company assesses whether there is any impairment of its held-to-maturity investments and recognizes an allowance for impairment losses, if necessary. Held-to-maturity investments denominated in foreign currencies are recognized and subsequently remeasured in accordance with the accounting

Investment in subsidiaries; joint-ventures, associates

Investments in subsidiaries, joint ventures and associates are initially recognized at cost when the Company obtains ownership interests. Cost comprises the purchase price and directly attributable acquisition costs. Where investments are made through contributions of non-monetary assets, the cost of the investment is determined based on the fair value of the assets contributed at the contribution date.

Subsidiaries, joint ventures and associates are identified based on the Company's control, joint control or significant influence over the investees, primarily considering voting rights and other relevant contractual arrangements.

Investments in subsidiaries, joint ventures and associates are accounted for using the cost method. Dividends and profit distributions received from accumulated post-acquisition profits are recognized as finance income, while other distributions are deducted from the carrying amount of the investment.
At the end of the reporting period, the Company assesses whether there is any impairment of its investments and recognizes an allowance for impairment losses, if necessary, in accordance with prevailing regulations.

Investments in other entities

Investments in other entities comprise equity instruments in which the Company does not have control, joint control or significant influence over the investees, and other investments of a similar nature. These investments are accounted for at cost.
At the end of the reporting period, the Company assesses whether there is any impairment of its investments and recognizes an allowance for impairment losses, if necessary. The allowance is determined based on market value for investments whose fair value can be reliably determined, or based on the financial condition and performance of the investees for investments whose fair value cannot be reliably measured.

Accounting policies for other transactions relating to financial investments

For share swap transactions, the difference between the fair value of shares received and the carrying amount of shares exchanged is recognized in finance income or finance expenses.
Investments in the form of capital contributions or acquisitions of equity interests are recognized at cost, including the value of the investment and costs directly attributable to the transaction. Where capital contributions are made using non-monetary assets, the cost of the investment is determined based on the value agreed upon by the contributing parties or in accordance with relevant regulations.
Share dividends or bonus shares received are not recognized as finance income. Upon receipt of share dividends or bonus shares, the Company only records an increase in the number of shares held and recalculates the weighted average cost of the investment based on the total number of shares held after the share dividend or bonus share

6. Accounting policies for receivables

Receivables comprise trade receivables, internal receivables and other receivables. Receivables are monitored in detail by counterparties, maturities, original currencies and other relevant factors for management purposes.
At the end of the reporting period, foreign currency-denominated receivables are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts. Receivables are classified as current or non-current based on their remaining terms at the end of the reporting period.
The Company recognizes an allowance for doubtful debts for receivables that are considered impaired or are unlikely to be fully recoverable in accordance with prevailing regulations.

7. Accounting policies for inventories

Recognition of inventories
Inventories are stated at cost, which comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Where the net realizable value is lower than cost, inventories are stated at net realizable value.

Inventory valuation method
The cost of inventories is determined using the weighted average method.

Inventory accounting method
Inventory is accounted for using the perpetual inventory method.

Allowance for inventory write-down
At the end of the reporting period, the Company recognizes an allowance for inventory write-down for inventories whose net realizable value is lower than cost, in accordance with prevailing regulations.

8. Accounting policies and depreciation/amortisation of tangible fixed assets (including perennial plants bearing recurring produce and working animals), intangible fixed assets, finance lease assets and investment property

Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are stated at cost. During their useful lives, these assets are carried at cost less accumulated depreciation/amortisation and accumulated impairment losses (if any).
Routine maintenance and repair costs are recognized in the statement of profit or loss as incurred. Expenditures incurred subsequent to initial recognition that result in an increase in the future economic benefits expected to be derived from the assets are capitalized as part of the cost of the related assets.
Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets. The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.
The depreciation period is determined based on the estimated useful life of the asset:

- Buildings	05-59 years
- Machine, equipment	03-08 years
- Transportation equipment	08-10 years
- Management equipment and tools	08-10 years
- Other fixed assets	08 years
- Management software	05 years

Finance lease assets

Finance lease assets are initially recognized at the fair value of the leased assets or, if lower, the present value of the minimum lease payments, together with any direct initial costs attributable to the lease transaction. During the lease term, finance lease assets are carried at cost less accumulated depreciation and accumulated impairment losses (if any).

Finance lease assets are depreciated using the depreciation policy applicable to similar assets owned by the Company.

Where there is no reasonable certainty that ownership of the assets will be transferred to the Company at the end of the lease term, the assets are depreciated over the lease term or their estimated useful lives, whichever is shorter.

Investment properties

Investment properties are stated at cost. During the period in which they are held and leased out under operating leases, investment properties are carried at cost less accumulated depreciation and accumulated impairment losses (if
Investment properties leased out under operating leases are depreciated using the straight-line method, with depreciation expense recognized in operating expenses for the period. The depreciation periods are determined on a basis consistent with those applied to similar properties owned and used by the Company. The Company reviews the depreciation method and useful lives of investment properties whenever there is a significant change in the pattern of consumption of the future economic benefits embodied in the assets.
Investment properties held for capital appreciation are not depreciated, except during periods in which such properties are leased out under operating leases.
Where there is evidence that an investment property is impaired, the Company recognizes an impairment loss in accordance with prevailing regulations. If the circumstances that gave rise to the impairment no longer exist, the impairment loss previously recognized is reversed, but the carrying amount of the asset after reversal shall not exceed its original cost.

9. Accounting policies for biological assets

Biological assets comprise living plants, livestock and other biological assets relating to the Company's agricultural activities that are managed for the purpose of generating agricultural produce or additional biological assets. Biological assets are recognized and monitored based on their existing value and changes arising during the course of business operations.
At the end of the reporting period, where there are indications or objective evidence that biological assets have suffered impairment or that their net realizable value is lower than their carrying amount, the Company recognizes an allowance for impairment losses in accordance with prevailing regulations.

Livestock held for recurring produce
Costs incurred in the acquisition, care and breeding of livestock held for recurring produce up to the point at which the biological assets are ready for productive use are capitalized as part of the cost of the biological assets.
When the biological assets reach maturity and are ready to generate agricultural produce or additional biological assets, depreciation is recognized on the depreciable amount using principles similar to those applied to property, plant
The cost of agricultural produce or newly generated biological assets includes care and breeding costs incurred during the period together with an allocated portion of the depreciation of the parent biological assets, determined using a method appropriate to the Company's operations.
The Company applies its cost allocation method for care and breeding costs consistently to related biological assets across accounting periods.
At the reporting date, livestock held for recurring produce are presented as non-current assets in the statement of financial position.

Livestock held for one-time harvest
All acquisition, care and breeding costs directly attributable to livestock held for one-time harvest are included in the cost of the biological assets.
At the reporting date, these biological assets are classified as current or non-current assets based on their remaining expected harvest period. Biological assets expected to be harvested within 12 months from the end of the reporting period or within the normal operating cycle of the Company are presented as current assets; all other biological assets are presented as non-current assets.

Seasonal crops or crops harvested once
All costs directly attributable to the acquisition, cultivation and maintenance of seasonal crops or crops harvested once are included in the cost of the biological assets. Costs that do not result in additional future economic benefits are recognized in profit or loss as incurred.
At the reporting date, these biological assets are classified as current or non-current assets based on their remaining expected harvest period. Biological assets expected to be harvested within 12 months from the end of the reporting period or within the Company's normal operating cycle are presented as current assets; all other biological assets are presented as non-current assets.

10. Accounting policies for deferred expenses

Deferred expenses comprise expenditures that have been incurred but relate to multiple accounting periods, including prepaid rentals, prepaid insurance, tools and supplies, major repairs and periodic maintenance of fixed assets, goodwill and other expenditures that are allocated to operating expenses over multiple periods in accordance with prevailing
Deferred expenses are amortized to operating expenses over periods and using methods that are appropriate to the nature of the expenditures and the pattern in which the related economic benefits are expected to be consumed. The Company maintains detailed records of each deferred expense item, including the amount incurred, the amount
Expenditures relating to one financial year or one operating cycle are classified as short-term deferred expenses. Expenditures expected to generate economic benefits over multiple accounting periods are classified as long-term deferred expenses and are amortized to profit or loss over the relevant periods.

11. Accounting policies for trade payables

Trade payables comprise obligations arising from the purchase of goods, services, assets and other transactions of a commercial nature with suppliers. Trade payables are monitored in detail by counterparty, settlement term, original currency and other relevant factors for management purposes.

At the end of the reporting period, trade payables are classified as current or non-current based on their remaining terms. Foreign currency-denominated payables are initially recognized at the actual transaction exchange rates or recorded exchange rates and are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the end of the reporting period.
Trade payables are recognized in accordance with the prudence principle when there is evidence that a payment obligation is likely to arise.

12. Accounting policies for dividends and profit distributions payable

Dividends and profit distributions payable are recognized as liabilities when the distribution of profits has been approved by the appropriate authority in accordance with the Company's Charter and applicable laws and regulations. The liability is measured at the amount payable to shareholders, capital contributors or owners.
The Company monitors the payment terms, settlement status and the financial year from which profits are appropriated for each dividend or profit distribution payable, where such information can be determined. Dividends and profit distributions approved after the end of the reporting period are not recognized as liabilities at the reporting date but are disclosed as events occurring after the reporting period.

13. Accounting policies for accrued expenses

Accrued expenses represent expenses relating to goods and services received or obligations incurred during the reporting period for which adequate supporting documentation for settlement is not available at the reporting date. Such expenses are recognized based on reasonable estimates and in accordance with the matching principle.
Accrued expenses are reviewed and reconciled against actual costs incurred. Any difference between the accrued amounts and the actual costs is recognized as an adjustment to expenses in the period in which the difference arises.

14. Accounting policies for deferred revenue

Deferred revenue comprises amounts received in advance that relate to multiple accounting periods, including rental income received in advance and other advance receipts that do not yet qualify for recognition in profit or loss for the current period.
Deferred revenue is initially recognized at the amount received and is subsequently recognized as revenue over the relevant periods based on the passage of time or the extent to which the related performance obligations have been
Deferred revenue does not include advances received from customers for goods or services not yet provided, nor revenue that has been recognized but not yet collected.

15. Accounting policies for provisions

Provisions are recognized when the Company has a present obligation arising from past events, it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. At the end of each reporting period, the Company reviews the provisions recognized. Where the required provision exceeds the existing unused provision balance, the difference is recognized as an additional provision. Where the required provision is lower than the existing unused provision balance, the difference is reversed.

16. Accounting policies for deferred income tax

Deferred tax assets

Deferred tax assets are recognized for deductible temporary differences, tax losses and unused tax incentives carried forward to subsequent periods to the extent that it is probable that future taxable profits will be available against which such amounts can be utilized.
Deferred tax assets are measured using the corporate income tax rates expected to apply in the period when the assets are realized or the related liabilities are settled, based on tax laws and tax rates in effect at the reporting date.
The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax assets to be utilized. Such reductions are reversed when sufficient evidence exists that future taxable profits will be available to recover the deferred tax assets.

Deferred tax liabilities

Deferred tax liabilities are recognized for taxable temporary differences arising from differences between the carrying amounts of assets or liabilities and their respective tax bases, except in cases where recognition is not required under applicable accounting standards.

Deferred tax liabilities are measured using the corporate income tax rates expected to apply in the period when the temporary differences reverse, based on tax laws and tax rates in effect at the reporting date.

The carrying amount of deferred tax liabilities is reviewed at the end of each reporting period and adjusted to reflect changes in the related taxable temporary differences.

17. Accounting policies for borrowings and finance lease liabilities

Borrowings and finance lease liabilities are initially recognized at the proceeds received, net of directly attributable transaction costs, if any. Such costs are amortized to finance expenses over the term of the related borrowings using an appropriate method. Borrowing costs are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Borrowings and finance lease liabilities are classified as current or non-current based on their remaining contractual maturities at the reporting date. Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asset, whichever is lower.

Foreign currency-denominated borrowings and finance lease liabilities are retranslated at the applicable exchange rates

18. Accounting policies for borrowing costs and capitalization of borrowing costs

Borrowing costs are recognized as expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets, which are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Capitalized borrowing costs include interest expenses, discounts or premiums arising on the issuance of bonds, and other costs directly attributable to borrowings. For specific borrowings obtained for the construction of property, plant and equipment or investment property, borrowing costs are capitalized during the construction period, including cases where the construction period is less than twelve months.

The Company does not capitalize borrowing costs arising from borrowings used to construct assets or projects for customers.

The capitalization rate for general borrowings is determined in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs, based on the weighted average borrowing costs applicable to the borrowings outstanding during the period. The capitalization rate applied during the period was ...%.

19. Accounting policies for equity

19.1. Accounting policies for contributed capital, share premium, conversion option of convertible bonds, and other components of equity

Contributed capital is recognized at the amount actually contributed and is reflected at the par value of issued shares.

Share premium represents the difference between the issue price and the par value of shares, net of related issuance costs.

The conversion option of convertible bonds is recognized as an equity component, determined at the issuance date based on the difference between the proceeds of the convertible bonds and the fair value of the liability component. Upon maturity or conversion of the bonds, the value of the conversion option is transferred in accordance with prevailing regulations.

Other components of equity include amounts supplemented from retained earnings, assets received as grants, donations or gifts, differences arising from common control transactions, revaluation surplus of assets, and other items recognized directly in equity in accordance with applicable regulations.

19.2. Accounting policies for asset revaluation surplus

Asset revaluation surplus is recognized when assets are revalued in accordance with decisions issued by competent authorities or other cases as prescribed by applicable laws and regulations. The revalued amounts of assets are determined in accordance with relevant legal provisions.

Differences arising from asset revaluation are recognized and accounted for in accordance with prevailing regulations.

Asset revaluation surplus does not include differences arising from capital contributions in the form of assets or from business restructurings as prescribed by law.

19.3. Accounting policies for foreign exchange differences

Foreign exchange differences arise from foreign currency transactions, the remeasurement of monetary items denominated in foreign currencies at the end of the reporting period, and the translation of financial statements from

Foreign exchange differences arising during the period and from the remeasurement of foreign currency monetary items at the end of the period are recognized in profit or loss as finance income (if gains) or finance expenses (if losses) in order to determine the results of operations for the period.

19.4. Accounting policies for retained earnings

Retained earnings represent the profit after tax remaining after the allocation to reserves, dividend distribution, profit appropriation, or loss handling as approved by the competent authority and in accordance with applicable laws and regulations.
Retained earnings also include retrospective adjustments arising from changes in accounting policies or correction of material prior-period errors. The recognition and appropriation of retained earnings are based on the Company's financial performance and lawful profit distribution decisions.

20. Accounting policies for revenue recognition and other income

20.1. Revenue from sale of goods and rendering of services

Revenue from sale of goods

- The company only recognizes sales revenue when the following conditions are simultaneously met:
- 'The majority of risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- ' The company no longer retains ownership or control over the goods;
- 'The revenue is determined with reasonable certainty;
- Economic benefits from the sales transaction have been or will be obtained;
- The costs related to the sales transaction can be determined

Revenue from rendering of services

The Company recognizes revenue from rendering of services only when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where the contract allows the customer to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services provided;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service can be measured reliably.

20.2. Finance income

Finance income includes:

Interest income such as bank deposit interest, loan interest, deferred payment interest, installment sale interest, bond interest, treasury bill interest and other interest income;
Dividends and profit distributions arising after the investment date;
Gains from disposal or liquidation of financial investments;
Foreign exchange gains, including gains from remeasurement of foreign currency monetary items and gains from foreign currency trading;
Other finance income.

Finance income is recognized in accordance with the following principles:

For disposal of financial investments, income is recognized as the difference between the selling price and carrying amount;
For foreign currency transactions, income is recognized on a net gain basis;
Deposit interest is recognized on a time proportion basis and excludes interest arising from temporary investment of separately capitalized borrowings;
Loan interest and deferred/ installment sale interest are recognized only when collectability is probable and the related principal is not subject to impairment provisions;

Bond interest, dividends and profit distributions are recognized only for amounts arising after the investment date;

Dividends received in the form of shares are not recognized as finance income and do not increase the carrying amount of the investment, unless otherwise required by law.

20.3. Other income

Other income reflects income arising outside normal operating activities and includes:

- Gains from disposal or liquidation of property, plant and equipment;
- Gains from revaluation of assets, materials and goods when contributing capital or making investments;
- Income from sale and leaseback transactions;
- Tax refunds or reductions recognized after prior recognition;
- Penalties and compensation received from customers or third parties;
- Recovery of previously written-off doubtful debts;
- Payables that are no longer payable due to unidentified creditors or no longer existing obligations;
- Bonuses, gifts, grants and other forms of donations received;
- Value of promotional goods received without repayment obligation;
- Other income arising outside the Company's normal business activities.

21. Accounting policies for revenue deductions

Revenue deductions include trade discounts, sales discounts and sales returns.
Revenue deductions arising in the same period as the related revenue are recorded as a reduction of revenue for that period.
Where such deductions relate to revenue recognized in prior periods but arise before the issuance of the financial statements, they are recorded as a reduction of revenue of the reporting period.
Where such deductions arise after the issuance of the financial statements, they are recorded as a reduction of revenue in the period in which they occur.

22. Accounting policies for cost of goods sold

Cost of goods sold is recognized in line with revenue generated in the period and includes the cost of goods, finished products, services, investment property and other direct costs related to business operations.
The Company applies the principle of prudence in recognizing cost of goods sold. Inventory losses, direct materials costs, direct labour costs and overheads exceeding normal capacity are not included in inventory valuation but are recognized immediately in cost of goods sold in the period.

Inventory shrinkage and losses, net of any compensation received, are recognized in cost of goods sold.
Allowance for decline in value of inventories and provisions for onerous contracts are recognized in cost of goods sold based on the difference between net realizable value and cost of inventories.
Reversals of inventory write-downs and tax amounts included in the cost of purchased inventories but subsequently refunded under regulations are recorded as reductions of cost of goods sold.

23. Accounting policies for finance costs

Finance costs include interest expenses, bond issuance costs, foreign exchange losses, losses on disposal of financial investments, impairment provisions for investments, provisions for decline in value of trading securities, settlement discounts and other costs related to financing activities.
Borrowing costs and bond issuance costs that do not qualify for capitalization are recognized in finance costs and amortized over the term of the related borrowings or bonds.
Interest expense on convertible bonds is determined using the effective interest method and recognized in finance costs in the period incurred.
Dividends on preference shares classified as liabilities are recognized as finance costs in accordance with the substance of the transaction.

24. Accounting policies for selling expenses and general and administrative expenses

Selling expenses comprise costs incurred directly in connection with sales activities and rendering of services, including staff costs, advertising and marketing expenses, commissions, transportation, storage, packaging, warranty costs, and other related expenses.
General and administrative expenses include general overhead costs of the enterprise such as management staff costs, office supplies and materials, depreciation of property, plant and equipment, taxes and fees, provisions for doubtful debts, outsourced services, and other administrative expenses.
Selling expenses and general and administrative expenses are recognized in profit or loss in the period in which they are incurred in accordance with the matching principle between revenue and expenses.

25. Accounting policies for disposal of property, plant and equipment and investment property

Property, plant and equipment and investment property are derecognized upon disposal, sale, or when no future economic benefits are expected from their use or disposal.
Gains or losses arising from the disposal or sale of assets are determined as the difference between the net proceeds and the carrying amount of the assets.
Such gains or losses are recognized in profit or loss in the period in which they arise.

26. Accounting policies for current corporate income tax (including global minimum tax top-up) and deferred corporate income tax

Current corporate income tax
Current corporate income tax expense is determined based on taxable income for the year and the applicable corporate income tax rates in accordance with prevailing tax laws.

Current corporate income tax expense includes additional corporate income tax under global minimum tax regulations.

The additional corporate income tax arising from global minimum tax rules is recognized in accordance with applicable regulations; the Company also recognizes corresponding deferred tax assets where applicable.

Deferred corporate income tax expense
Deferred corporate income tax expense arises from the recognition of deferred tax liabilities or the reversal of previously recognized deferred tax assets.
Deferred corporate income tax income arises from the recognition of deferred tax assets or the reversal of previously recognized deferred tax liabilities.
Deferred corporate income tax is determined based on temporary differences between the carrying amounts of assets and liabilities and their tax bases in accordance with applicable regulations.

27. Accounting policies and other principles

Basis of preparation of financial statements

The financial statements of the Company/Corporation are prepared on the basis of consolidating transactions and accounting records arising at dependent accounting units and at the Head Office of the Company/Corporation.
In the financial statements of the Company/Corporation, all intra-group transactions and internal balances relating to assets, equity and intercompany receivables and payables have been eliminated.

Related parties
Enterprises and individuals are considered related parties if they directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company. This includes parent companies, subsidiaries and associates. Related parties also include associates, individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel including directors and officers of the Company, close members of the families of such individuals, as well as entities controlled or significantly influenced by such individuals.
In assessing each related party relationship, attention is given to the substance of the relationship rather than merely its legal form.

V. Supplementary disclosures for items presented in the Statement of Financial Position

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the Company that are not restricted in use	30/06/2026	01/01/2026
Cash on hand	122.239.957	172.921.014
Demand deposits	3.402.801	95.811.121
Cash in transit	36.920.195	22.394.900
	162.562.953	**291.127.035**

2. Financial investments

	30/06/2026		01/01/2026	
	Original cost	Provisions	Giá gốc	Provisions
Short-term				
Term deposits	2.240.000.000		2.240.000.000	
	2.240.000.000	**-**	**2.240.000.000**	**-**

3. Receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
Other parties	**180.725.790.115**	**(12.637.437.620)**	**133.320.552.759**	**-**
Phat An Khang Trading Service and Import Export Joint Stock Company	9.460.568.602	-	10.000.068.702	-
Phu Hai Co., Ltd.	11.373.733.707	-	9.279.414.134	-
Others	159.891.487.806	(12.637.437.620)	114.041.069.923	-
Related parties	**34.860.899.504**	**-**	**16.872.731.542**	**-**
PV Oil Mien Trung Joint Stock Company	155.914.864	-	97.636.649	-
Petro Vietnam LPG Joint Stock Company - Ha Tinh Branch	112.918.894	-	75.474.714	-
Saigon Petro Vietnam Oil Joint Stock Company	728.347.334	-	60.493.422	-
Petec Trading and Investment Corporation - JSC	53.198.435	-	52.576.519	-
Petrovietnam Oil Thanh Hoa - One - Member Ltd	-	-	28.892.044	-
Hai Phong PVOIL Petroleum JSC	-	-	19.480.727	-
Petrovietnam Oil Ha Noi Joint Stock Company	28.404.526.723	-	16.911.176	-
Petrovietnam Oil Transportation - One - Member Limited Company	72.815.977	-	3.224.461	-
Branch of PetroVietnam Power Coporation - JSC - PetroVietnam Power Ha Tinh	2.415.418.857	-	16.518.041.830	-

3 Receivables (Continue)

	30/06/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
Nam Dinh Petroleum Joint Stock Company	2.121.428	-	-	-
Petrovietnam Oil Ninh Bình Joint Stock Company	3.299.189	-	-	-
PetroVietnam Oil Corp JSC	2.912.337.803	-	-	-
	215.586.689.619	**(12.637.437.620)**	**150.193.284.301**	**-**

4. Advances for suppliers

	30/06/2026	01/01/2026
Short-term		
Trong Nhan Nghe An Co., Ltd.	-	3.000.000.000
Minh Sang Construction and Trading Consultant Company Limited	6.215.920.000	2.755.792.000
Trinh Hiep Private Enterprise	1.487.458.930	1.838.248.930
Quang Khanh Private Enterprise	1.086.545.920	1.410.946.920
Toan Phat Quang Tri One-Member Limited Liability Company	3.168.000.000	-
Phong An Consulting and Construction Co., Ltd.	3.000.000.000	-
Others	409.349.004	1.173.683.914
	15.367.273.854	**10.178.671.764**

5. Other receivables

		30/06/2026		01/01/2026	
		Value	**Provision**	**Value**	**Provision**
5.1	**Short-term**				
	Other parties	**3.646.623.089**	**-**	**3.498.429.886**	**-**
	Advance	1.364.953.468	-	586.505.995	-
	Deposit	300.000.000	-	300.000.000	-
	Interest on deposits	-	-	22.958.466	-
	Other receivables	1.981.669.621	-	2.588.965.425	-
	Related parties	**13.060.379.553**	**-**	**9.684.646.557**	**-**
	Board of Directors	-	-	2.042.082.349	-
	PetroVietnam Oil Ha Noi Joint Stock Company	2.599.722.095	-	2.099.689.911	-
	Saigon PetroVietnam Oil Joint Stock Company	5.576.774.294	-	1.804.260.212	-
	PetroVietnam Oil Thanh Hoa - One - Member Ltd	1.304.241.462	-	1.688.157.923	-
	PetroVietnam Oil Vung Tau Joint Stock Company	1.711.014.019	-	624.614.464	-
	Hai Phong PVOIL Petroleum Joint Stock Company	199.616.071	-	251.535.424	-
	PetroVietnam Oil Hung Yen Joint Stock Company	67.475.952	-	20.944.108	-
	MeKong Petroleum Joint Stock Company	241.318.406	-	123.916.565	-
	PetroVietnam Oil Binh Thuan Joint Stock Company	38.687.770	-	8.545.529	-
	Thu Duc Trading and Import Export JSC	973.413.554	-	648.261.368	-
	PetroVietnam Oil Phu Tho Joint Stock Company	899.130			
	PetroVietnam Oil Corp - JSC	347.216.800	-	372.638.704	-
		16.707.002.642	**-**	**13.183.076.443**	**-**
5.2	**Long-term**				
	Deposit	13.050.000	-	13.050.000	-
		13.050.000	**-**	**13.050.000**	**-**

6. **Bad debt**

	30/06/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
Viet Trung General Petroleum Trading Company Limited	14.219.056.478	1.581.618.858	9.449.405.538	9.449.405.538
	14.219.056.478	**1.581.618.858**	**9.449.405.538**	**9.449.405.538**

7. **Inventories**

	30/06/2026		01/01/2026	
	Original value	Provision	Original value	Provision
E5 RON92-II gasoline	-	-	4.762.389.120	(121.490.404)
RON95-III gasoline	-	-	9.262.812.034	(148.885.355)
DO 0,05S-II	13.750.273.299	(1.873.156.875)	16.825.655.455	(390.915.413)
DO 0,01S-V	3.128.437.251	(369.055.697)	3.756.843.799	(200.784.937)
E10 RON95-III gasoline	8.558.779.225	(87.484.430)		
Merchandise (*)	6.136.130.534	(8.085.349)	5.326.555.614	(11.681.361)
	31.573.620.309	**(2.337.782.351)**	**39.934.256.022**	**(873.757.470)**

8. **Tangible fixed assets**

Appendix No. 01

9. **Intangible fixed assets**

Items	**Land use rights**	**Software**	**Total**
Original cost			
As at 01/01/2026	10.635.917.979	2.205.247.630	12.841.165.609
Purchase in the period	-	178.000.000	178.000.000
As at 30/06/2026	**10.635.917.979**	**2.383.247.630**	**13.019.165.609**
Accumulated depreciation			
As at 01/01/2026	-	1.230.186.283	1.230.186.283
Depreciation in period	-	221.524.763	221.524.763
As at 30/06/2026	**-**	**1.451.711.046**	**1.451.711.046**
Net carrying amount			
As at 01/01/2026	10.635.917.979	975.061.347	11.610.979.326
As at 30/06/2026	**10.635.917.979**	**931.536.584**	**11.567.454.563**

10. **Long-term assets in progress**

	Original value	Recoverable amount	Original value	Recoverable amount
Construction in progress				
Ky Tan Petrol Station	4.035.340.366	-	1.335.126.914	-
Ky Trinh Petrol Station	585.279.882	-	627.603.519	-
Viet Tien Petrol Station	65.125.926	-	65.125.926	-
	4.685.746.174	**-**	**2.027.856.359**	**-**

11. Prepaid expenses

	30/06/2026	01/01/2026
11.1. Short-term		
Others	77.266.129	77.516.129
	77.266.129	**77.516.129**
11.2. Long-term		
Gas station rental	47.535.976.230	32.313.164.260
Repair costs for gas station and other assets	12.381.861.100	21.647.157.594
Commercial advantages at Viet Tien Gas Station	9.807.576.637	9.929.158.166
Land lease in Duc Ninh Dong Ward, Dong Hoi City	7.861.760.000	7.956.480.000
Commercial advantages at Tuong Son Gas Station	5.099.424.874	5.171.416.754
Office land rental fee at 417 Tran Phu Street, Ha Tinh City	3.091.497.731	3.137.184.890
Commercial advantages at Son Linh Gas Station	1.935.027.826	1.958.155.649
Land lease at Xuan An gas station	1.591.934.024	1.626.371.573
Tanker rental expenses	498.913.978	769.913.978
Site clearance compensation at Vung Ang Petroleum Depot	602.769.750	602.769.750
Site clearance compensation at gas stations	509.334.711	509.334.711
Ford Everest car rental, license plate 38A-526.15	16.500.000	214.500.000
Others	460.805.876	943.590.871
	91.393.382.737	**86.779.198.196**

12. Payables to suppliers

	30/06/2026	01/01/2026
Short-term		
Other parties	**4.214.088.180**	**6.426.813.432**
Thien Ha Advertising Co., Ltd.	-	1.256.738.000
Nam Giang Co., Ltd.	-	219.880.000
Others	4.214.088.180	4.950.195.432
Related parties	**230.750.480.783**	**160.908.744.421**
Petrovietnam Oil Corporation	225.907.375.384	158.933.484.902
Petrovietnam Oil Transportation - One - Member Limited Company	3.768.199.876	1.326.952.491
PVOIL Lube Mien Bac Joint Stock Company	669.179.872	580.752.079
Branch of Petrovietnam Oil Corporation - Dinh Vu Terminal	23.241.644	33.548.629
Branch of Petrovietnam Oil Corporation - Nha Be Terminal	15.009.035	14.938.560
PV Oil Mien Trung Joint Stock Company	28.423.089	10.366.731
Petrovietnam Oil Thanh Hoa - One - Member Limited Company	7.290.281	7.290.281
Petrovietnam Oil Phu Yen Joint Stock Company	264.514	793.735
MeKong Petroleum Joint Stock Company	10.656.296	609.212
Phu Tho Petrovietnam Oil Joint Stock Company	7.801	7.801
Thu Duc Trading and Import Export Joint Stock Company	320.832.991	-
	234.964.568.963	**167.335.557.853**

13. Advances from customers

	30/06/2026	01/01/2026
Short-term		
Other parties		
Hong Van Co., Ltd	-	3.317.059.593
SME Donghong Transport Joint Stock Company	41.719.013	41.381.592
Others	4.848.842.012	2.332.083.079
	-	-
Related parties		
Petrovietnam Oil Thanh Hoa - One - Member Limited Company	73.653.432	2.553.801
PetroVietnam Oil Hung Yen Joint Stock Company	77.576	-
	4.964.292.033	**5.693.078.065**

14. Dividends and profit payable

	30/06/2026	01/01/2026
	-	-
Dividends and profit payable	4.611.668.770	4.468.640.580
	4.611.668.770	**4.468.640.580**

15. Taxes and payables to the state budget

	30/06/2026	Already paid	Payables	01/01/2026
Value-added tax	-	19.588.384.638	14.577.166.547	5.011.218.091
Business income tax	3.754.659.419	3.359.016.303	6.167.876.574	945.799.148
Personal income tax	-	-	-	-
Property tax and land rental	-	723.134.077	723.134.077	-
Environmental protection tax	348.276.282	95.351.959.922	61.069.675.035	34.630.561.169
Fees, Charges and Other		236.952.000	236.952.000	-
	4.102.935.701	**119.259.446.940**	**82.774.804.233**	**40.587.578.408**

15.2 Payables

	30/06/2026	Already paid	Payables	01/01/2026
Environmental protection tax	129.362.646	22.505.300.750	22.375.938.104	-
Personal income tax	49.821.400	453.421.946	539.024.183	135.423.637
	179.184.046	**22.958.722.696**	**22.914.962.287**	**135.423.637**

16. Accrued expenses

	30/06/2026	01/01/2026
Short-term		
Battery charging station management costs	-	312.000.000
Insurance	12.939.226	135.841.443
Warehouse and petrol station rental	-	60.328.805
Repair costs	6.083.204.563	-
Other expenses	70.000.000	252.742.844
	6.166.143.789	**760.913.092**

17. Other payables

17.1. Short-term

	30/06/2026	01/01/2026
Other parties	**11.032.968.715**	**2.889.102.704**
Trade Union Fees	396.847.764	621.359.493
Operating costs of a gas stations	7.472.849.612	1.033.681.389
Other payables and payables	3.163.271.339	1.234.061.822
Related parties	**26.710.433.716**	**7.739.781.367**
PV Oil Mien Trung Joint Stock Company	8.506.683.172	3.078.384.185
Petrovietnam Oil Ha Noi Joint Stock Company	3.640.811.685	1.133.555.853
Thu Duc Trading and Import Export Joint Stock Company	2.320.890.678	892.198.736
Phu Tho Petrovietnam Oil Joint Stock Company	2.457.365.143	578.035.126
Nam Dinh Petroleum Joint Stock Company	1.760.654.512	485.971.952
Petrovietnam Oil Binh Thuan Joint Stock Company	813.100.328	329.333.907
Petrovietnam Oil Phu Yen Joint Stock Company	829.244.615	258.268.496
Hai Phong PVOIL Petroleum Joint Stock Company	771.662.467	225.207.530
Saigon Petro Vietnam Oil Joint Stock Company	2.934.777.085	182.408.461
Petec Trading and Investment Corporation	778.080.056	163.425.475
Petrovietnam Oil Vung Tau Joint Stock Company	414.563.366	110.758.090
Petrovietnam Oil Thanh Hoa - One - Member Limited Company	347.566.712	99.223.258
PetroVietnam Oil Hung Yen Joint Stock Company	226.985.214	53.157.001
Mekong Petroleum Joint Stock Company	74.765.603	11.123.120
PetroVietnam Oil Ninh Binh Joint Stock Company	394.008.714	138.730.177
PetroVietnam Oil Joint Stock Corporation	82.611.939	-
PetroVietnam Oil Cai Lan Joint Stock Company	356.662.427	-
	37.743.402.431	**10.628.884.071**

18. Loans and debts

18.1. Short-term borrowings

	30/06/2026	Increase	Decrease	01/01/2026
Short-term borrowings	**1.048.000.000**	**6.573.000.000**	**6.698.000.000**	**1.173.000.000**
Joint Stock Commercial Bank For Foreign Trade Of Vietnam- HaTinh Brand	368.000.000	-	125.000.000	493.000.000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hatinh Branch	680.000.000	6.573.000.000	6.573.000.000	680.000.000
	1.048.000.000	**6.573.000.000**	**6.698.000.000**	**1.173.000.000**

18.2. Long-term borrowings

	30/06/2026	Increase	Decrease	01/01/2026
Long-term borrowings	**303.819.367**	**125.000.000**	**649.000.000**	**827.819.367**
Joint Stock Commercial Bank For Foreign Trade Of Vietnam- HaTinh Branch (1)	145.880.967	125.000.000	309.000.000	329.880.967
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hatinh Branch (2)	157.938.400	-	340.000.000	497.938.400
	303.819.367	**125.000.000**	**649.000.000**	**827.819.367**

Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ha Tinh Branch (1)

Under Investment Project Loan Agreement No. 160/19/TDH/KHDN dated 27 December 2019, the Company was granted a maximum loan amount of VND 3,230,000,000, but not exceeding 70% of the total investment cost (excluding VAT). The loan term is 72 months from the day following the date of the first loan disbursement. The loan is intended to finance reasonable, valid and legitimate costs incurred in connection with the investment in the construction of a petroleum retail outlet at Block 6, Ha Huy Tap Ward, Ha Tinh City, Ha Tinh Province. The loan bears a floating interest rate, determined based on the 12-month personal savings deposit interest rate. The loan is secured by the Company's land use rights and assets attached to the land at the Son Giang, An Vien, Bui Xa and Ha Huy Tap petroleum retail outlets, and the Quang Binh Branch Office in Dong Hoi.

Under Investment Project Loan Agreement No. 150/19/TDH/KHDN dated 12 November 2019, the Company was granted a maximum loan amount of VND 2,970,000,000, of which VND 2,100,000,000 was provided to reimburse the Company's own capital previously invested in the project. The loan term is 96 months from the day following the date of the first loan disbursement. The loan is intended to finance reasonable, valid and legitimate costs incurred in connection with the investment in the construction of a petroleum retail outlet and the office of PVOIL Vung Ang – Quang Binh Branch. The loan bears a floating interest rate, determined based on the 12-month personal savings deposit interest rate. The loan is secured by the Company's land use rights and assets attached to the land at the Son Giang, An Vien, Bui Xa and Ha Huy Tap petroleum retail outlets, and the Quang Binh Branch Office in Dong Hoi.

Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Tinh Branch (2)

Under Credit Agreement No. 02/2022/3638985/HĐTD dated 28 October 2022, the Company was granted a loan of VND 3,387,938,400 for the purchase of two petroleum tanker trucks with capacities of 22m3 and 18m3 to support its petroleum transportation operations. The loan term is 60 months from the day following the date of the first loan disbursement. The loan bears a fixed interest rate of 8.3% per annum for the first 12 months and a floating interest rate thereafter, subject to adjustment every six months (on 1 March and 1 September each year), based on the 24-month savings deposit interest rate offered by BIDV Ha Tinh Branch plus a margin of 3.0% per annum. The loan is secured by the Mortgage Agreement over Future Assets No. 01/2022/3638985/HĐTD dated 10 October 2022 entered into between the Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Tinh Branch and Vung Ang Petroleum Oil Joint Stock Company.

19. Owner's equity

19.1. Increase and decrease in owner's equity

	Owner's Equity	Development investment fund	Retained earnings	Total
As at 01/01/2025	**124.996.120.000**	**37.113.389.298**	**21.310.203.045**	**183.419.712.343**
Increase in capital				
Profit/(loss) in period	-	-	4.159.190.437	4.159.190.437
Other increase	-	886.610.702	-	886.610.702
Earnings distribution	-	-	7.767.835.317	7.767.835.317
Other decrease	-	-	-	-
As at 30/06/2025	**124.996.120.000**	**38.000.000.000**	**17.701.558.165**	**180.697.678.165**
As at 01/01/2026	**124.996.120.000**	**38.000.000.000**	**23.915.330.686**	**186.911.450.686**
Increase in capital				
Profit/(loss) in period	-	-	18.877.922.710	18.877.922.710
Other increase	-	1.000.000.000	-	1.000.000.000
Earnings distribution	-	-	7.899.068.783	7.899.068.783
As at 30/06/2026	**124.996.120.000**	**39.000.000.000**	**34.894.184.613**	**198.890.304.613**

According to Resolution No 987/NQ-DKVA-ĐHCĐ April, 20, 2026 issued by General Meeting of shareholders/Board of Management, the Company announced its profit distribution plan as follows:

Earnings distribution	**01/01/2026 to 30/06/2026**	**01/01/2025 to 30/06/2025**
Total profit of the previous period carried forward	17.701.558.165	21.310.203.045
Profit after tax in the period	-	-
Earnings distribution of the previous year, in which:	**7.899.068.783**	**7.767.835.317**
Bonus and welfare fund deduction	2.849.185.183	2.831.341.015
Dividend Payment	3.749.883.600	3.749.883.600
Development investment fund	1.000.000.000	886.610.702
Management bonus	300.000.000	300.000.000
Undistributed profit after tax at the end of the period	9.802.489.382	13.542.367.728

19.2. The details of the owner's equity

	30/06/2026		**01/01/2026**	
	Rate (%)	**Value**	**Rate (%)**	**Value**
PetroVietnam Oil Joint Stock Corporation	56,50%	70.625.000.000	56,5%	70.625.000.000
HaTinh Minerals and Trading Joint Stock Corporation	10,00%	12.500.000.000	10,0%	12.500.000.000
Petro Vietnam LPG Joint Stock Company	9,98%	12.480.000.000	10,0%	12.480.000.000
Other shareholders	23,51%	29.391.120.000	23,5%	29.391.120.000
	100%	**124.996.120.000**	**100%**	**124.996.120.000**

19.3. Capital transactions with owners and distribution of dividends and profits

	01/01/2026 to 30/06/2026	**01/01/2025 to 30/06/2025**
Owner's Equity		
Opening balance	124.996.120.000	124.996.120.000
Increase in the period	-	-
Decrease in the period	-	-
Closing balance	124.996.120.000	124.996.120.000

19.4. Stock

	30/06/2026	**01/01/2026**
Quantity of registered issuing stocks	**12.499.612**	**12.499.612**
Quantity of Authorized issuing stocks		
Common stocks	12.499.612	12.499.612
Quantity of Outstanding Stocks		
Common stocks	12.499.612	12.499.612
Par value of Stocks	10.000	10.000

VI. Supplementary disclosures for items presented in the Statement of Profit or Loss

Unit: VND

1. Total revenues from sale of goods and rendering of services

Revenue from sale of goods	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Revenue from goods sold	3.616.362.280.081	2.085.928.657.261
Revenue from services rendered	27.017.323.883	22.919.749.033
	3.643.379.603.964	**2.108.848.406.294**
In which: Revenue from related parties (Details: Explanation No. VII 3.2)	**218.010.457.375**	**41.800.492.950**

2. Cost of good sold

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Cost of goods sold	3.477.197.587.574	2.021.031.771.690
Cost of services rendered	25.475.960.393	19.048.762.272
	3.502.673.547.967	**2.040.080.533.962**

3. Financial incomes

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interests of bank deposits	14.166.657	47.846.827
Payment discounts received	2.144.707.738	579.416.598
	2.158.874.395	**627.263.425**

4. Financial expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Loan interest expense	81.782.993	261.359.686
Exchange rate difference	357.628.846	
	439.411.839	**261.359.686**

5. Selling expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Selling expenses		
Labour expenses	34.786.554.050	20.299.779.172
Depreciation expenses	4.403.707.674	4.461.257.341
Expenses from external services	25.618.984.986	29.160.441.010
Other expenses by cash	31.677.000.374	3.688.742.445
	96.486.247.084	**57.610.219.968**

General administrative expenses		
Management staff	1.472.230.726	792.459.944
Depreciation expenses	97.901.750	52.323.615
Expenses from external services	659.740.210	1.537.928.630
Other expenses by cash	6.894.139.110	2.645.158.446
Provision expenses/reversal of provision	12.637.437.620	70.752.000
	-	
	21.761.449.416	**5.098.622.635**

6. Other income

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Income from liquidating, disposing fixed assets	643.545.197	103.057.182
Insurance compensation	1.150.653.758	-
	1.794.198.955	**103.057.182**

7. Other expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Penalty expenses	274.993.429	875.702.083
Other amounts	651.228.295	187.500.000
	926.221.724	**1.063.202.083**

8. Business and productions cost by items

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Labour cost	47.649.481.779	32.349.839.810
Depreciation	8.497.677.869	8.483.126.906
Outside purchase services cost	36.367.920.142	34.519.985.268
Other expenses	38.571.139.483	6.333.900.891
Provision expenses	12.637.437.620	70.752.000
	143.723.656.893	**81.757.604.875**

9. Income Tax

9.1. Current corporate income tax expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Accounting profit before tax	25.045.799.284	5.464.788.567
Adjustments		
Tax penalties, administrative penalties	704.221.724	875.702.083
Remuneration of Board members	222.000.000	144.000.000
Other expenses	4.867.361.860	43.500.000
Taxable income	**30.839.382.868**	**6.527.990.650**
Corporate income tax rate	20%	20%
Current corporate income tax	**6.167.876.574**	**1.305.598.130**

The corporate income tax expense for the financial year has been estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

10. Earnings per Share

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Profit after tax	18.877.922.710	4.159.190.437
Adjustment	-	-
Distributed profit for shareholders	18.877.922.710	4.159.190.437
Average quantity of authorized issuing stocks	12.499.612	12.499.612
	1.510	**333**

The company hasn't potential common stock which have reduced the interest rate impact on stocks.

VII Other information

1. Events after the reporting period

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the financial statements.

2. Information on related parties

2.1 List of related parties

Related parties	Relationship
Petrovietnam Oil Corporation	Parent Company
Petec Trading and Investment Corporation	Same parent company
PVOIL Lube Joint Stock Company	Same parent company
Petrovietnam Oil Ha Noi Joint Stock Company	Same parent company
Nam Dinh Petroleum Joint Stock Company	Same parent company
Petrovietnam Oil Thanh Hoa - One - Member Limited Company	Same parent company
Petrovietnam Oil Thai Binh Joint Stock Company	Same parent company
Hai Phong PVOIL Petroleum Joint Stock Company	Same parent company
PV Oil Mien Trung Joint Stock Company	Same parent company
Petrovietnam Oil Vung Tau Joint Stock Company	Same parent company
Petrovietnam Oil Binh Thuan Joint Stock Company	Same parent company
Phu Tho Petrovietnam Oil Joint Stock Company	Same parent company
Petrovietnam Oil Tayninh Joint Stock Company	Same parent company
Petrovietnam Oil Phu Yen Joint Stock Company	Same parent company
Saigon Petro Vietnam Oil Joint Stock Company	Same parent company
Thu Duc Trading and Import Export Joint Stock Company	Same parent company
Petrovietnam Oil Transportation - One - Member Limited Company	Same parent company
Petrovietnam Oil Tra Vinh - One - Member Limited Company	Same parent company
Petrovietnam Oil Bac Lieu - One - Member Limited Company	Same parent company
Petro Vietnam LPG Joint Stock Company	Shareholder
Petrovietnam Oil Cai Lan Joint Stock Company	Same parent company
Board of Management, Board of Directors, Supervisory Board and Chief Accountant	Key Management

2.2 During the period, the Company entered into the following significant transactions with related parties

	Related parties/ Contents	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
a/	**Sales of goods and services**	**218.010.457.375**	**42.584.506.408**
	Petrovietnam Oil Thanh Hoa - One - Member Limited Company	2.985.996.007	19.398.138.230
	Thu Duc Trading and Import Export Joint Stock Company	14.778.281.698	11.178.841.486
	Petrovietnam Oil Corporation	6.657.400.367	6.179.160.931
	PV Oil Mien Trung Joint Stock Company	30.866.239.456	2.198.922.427
	Saigon Petro Vietnam Oil Joint Stock Company	15.759.626.168	1.554.826.465
	Petec Trading and Investment Corporation	281.144.085	456.547.475
	Petro Vietnam LPG Joint Stock Company	-	407.709.094
	Hai Phong PVOIL Petroleum Joint Stock Company	8.037.875.669	151.139.411
	Petrovietnam Oil Ha Noi Joint Stock Company	40.729.009.188	81.846.329
	Nam Dinh Petroleum Joint Stock Company	84.503.560.815	30.022.612
	Petrovietnam Oil Transportation - One - Member Limited Company	955.089.691	923.799.380
	Petrovietnam Oil Bac Lieu - One - Member Limited Company	-	11.916.000
	Phu Tho Petrovietnam Oil Joint Stock Company	19.412.778	5.302.362
	Petrovietnam Oil Binh Thuan Joint Stock Company	12.380.834	3.458.785
	Petrovietnam Oil Phu Yen Joint Stock Company	19.605.314	1.411.772
	Petrovietnam Oil Vung Tau Joint Stock Company	5.014.712	604.158
	Petrovietnam Oil Thai Binh Joint Stock Company	-	597.273
	Me Kong Petroleum Joint Stock Company	1.000.629	262.218
	Petrovietnam Oil Hung Yen Joint Stock Company	259.977.655	
	Petrovietnam Oil Cai Lan Joint Stock Company	2.021.611	
	Petrovietnam Oil Ninh Binh Joint Stock Company	5.527.166	
	Brach of PETROVIETNAM POWER HA TINH COMPANY	12.131.293.532	-
b/	**Purchases of goods and services**	**3.478.444.991.609**	**1.958.880.653.681**
	Petrovietnam Oil Corporation	3.456.874.849.481	1.901.163.358.831
	Petrovietnam Oil Transportation - One - Member Limited Company	9.545.648.477	17.024.667.262
	Petrovietnam Oil Tra Vinh - One - Member Limited Company	-	11.737.272.727
	Petrovietnam Oil Thanh Hoa - One - Member Limited Company	4.606.582.104	10.921.735.280
	Petrovietnam Oil Bac Lieu - One - Member Limited Company	-	9.209.090.908
	Petec Trading and Investment Corporation	-	5.488.206.358
	PVOIL Lube Joint Stock Company	4.091.061.443	2.620.858.294
	Petrovietnam Oil Thai Binh Joint Stock Company	1.265.921.700	380.902.500
	Petrovietnam Oil Ha Noi Joint Stock Company	71.709.722	168.255.136
	Saigon Petro Vietnam Oil Joint Stock Company	65.371.528	63.445.153
	Thu Duc Trading and Import Export Joint Stock Company	329.703.306	50.563.805
	Petrovietnam Oil Vung Tau Joint Stock Company	23.336.507	13.930.911
	Petrovietnam Oil Phu Yen Joint Stock Company	244.920	13.147.390
	PV Oil Mien Trung Joint Stock Company	1.551.317.675	10.676.958
	Hai Phong PVOIL Petroleum Joint Stock Company	5.828.472	7.554.272
	Petrovietnam Oil Binh Thuan Joint Stock Company	1.327.141	3.215.752
	Me Kong Petroleum Joint Stock Company	11.517.319	2.738.091
	Petrovietnam Oil Thai Binh Joint Stock Company	-	1.021.591
	Petrovietnam Oil Hung Yen Joint Stock Company	520.424	-
	Petec Trading and Investment Corporation	45.834	-
	Phu Tho Petrovietnam Oil Joint Stock Company	5.556	12.462

2.3 Outstanding balances with related parties up to the reporting date are as follows

Balances with related parties at the balance sheet date are presented in Note V.3, V.5. V.12, V.13, V.17

3 Transactions with other related parties are as follows

Remuneration to members of Board of Management, Board of Director and Board of Supervisors	**01/01/2026 to 30/06/2026**	**01/01/2025 to 30/06/2025**
Board of Management and Board of Director	2.569.635.947	2.019.227.391
Board of Supervisors	292.724.428	216.952.304

4 Segment statements

4.1 Main segment reporting - under business fields:

The Company is principally engaged in petroleum trading, while other activities, including the leasing of storage facilities, terminal operation services and the leasing of electric vehicle charging stations, are not significant. Accordingly, the Company has not prepared segment information by business activity.

4.2 Secondary segment reporting - Under geographical areas

The Company conducts its principal business operations in Ha Tinh Province and has two branches in Quang Tri Province and Nghe An Province. These geographical areas are assigned by PetroVietnam Oil Corporation to its member companies. Accordingly, the Company has not presented geographical segment information.

5 Comparative information

Comparative figures are figures stated on Financial Statements for the period from 01/01/2025 to 30/06/2025 and Financial Statements for fiscal year ended 31/12/2025 reviewed and audited.

Certain comparative figures have been reclassified to conform with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Accounting Regime for Enterprises, in order to be

6 Other information

In relation to the violation committed by Mr. Ha Ngoc Vinh, an employee of the Company, in connection with inventory management and sales activities, as at the date of these financial statements, the matter remains under review by the competent authorities, and no final conclusion has yet been reached. The Company's Board of Management is cooperating with the competent authorities to obtain an official conclusion.

Ha Tinh, July 20, 2026

Prepared by	**Chief Accountant**	**Director**
Nguyen Thi Phuong	**Bui Duc Duy**	**Hoang Nguyen Thanh**

M.S.D.N: 3000413193-C.T.C.P * CÔNG TY CỔ PHẦN XĂNG DẦU DẦU KHÍ VŨNG ÁNG * P.THÀNH SEN - T.HÀ TĨNH

Phụ lục số 01

8. Tăng, giảm tài sản cố định hữu hình

Khoản mục	**Nhà cửa, vật kiến trúc**	**Máy móc, thiết bị**	**Phương tiện vận tải, truyền dẫn**	**Thiết bị, dụng cụ QL**	**TSCĐ hữu hình khác**	**Cộng**
Nguyên giá						
Số dư 01/01/2026	222.920.653.133	111.602.598.188	20.740.819.754	709.708.975	333.095.239	356.306.875.289
Mua trong kỳ	486.546.580	4.680.835.415		233.969.192		5.401.351.187
Số dư 30/06/2026	**223.407.199.713**	**116.283.433.603**	**20.740.819.754**	**943.678.167**	**333.095.239**	**361.708.226.476**
Giá trị hao mòn luỹ kế						
Số dư 01/01/2026	140.857.091.368	81.886.047.048	15.718.494.836	641.435.049	333.095.239	239.436.163.540
Khấu hao trong kỳ	4.415.662.086	3.693.822.760	226.025.454	29.134.473	-	8.364.644.773
Số dư 30/06/2026	**145.272.753.454**	**85.579.869.808**	**15.944.520.290**	**670.569.522**	**333.095.239**	**247.800.808.313**
Giá trị còn lại						
Tại ngày 01/01/2026		29.716.551.140	5.022.324.918	68.273.926	-	116.870.711.749
Tại ngày 30/06/2026	**78.134.446.259**	**30.703.563.795**	**4.796.299.464**	**273.108.645**	**-**	**113.907.418.163**

Giá trị còn lại cuối kỳ của TSCĐ hữu hình dùng để thế chấp, cầm cố đảm bảo khoản vay: 14.104.786.632
Nguyên giá TSCĐ cuối kỳ đã khấu hao hết nhưng vẫn còn sử dụng 32.121.857.052

CÔNG TY TNHH KIỂM TOÁN VÀ THẨM ĐỊNH GIÁ VIỆT NAM