

**PETROLIMEX INFORMATION TECHNOLOGY AND
TELECOMMUNICATION JOINT-STOCK COMPANY**



**INTERIM FINANCIAL STATEMENTS
FOR THE ACCOUNTING PERIOD FROM 01/01/2025 TO 31/12/2025**

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INTERIM BALANCE SHEET

As at December 31, 2025

Form No, B01 – DN

Unit: VND

| Items | Code | Note | 31/12/2025 | 01/01/2025 |
|--------------------------------------------------|------------|------|------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 |
| A, CURRENT ASSETS | 100 | | 94,638,061,138 | 86,888,587,524 |
| I, Cash and cash equivalents | 110 | | 33,813,306,575 | 25,269,180,330 |
| 1, Cash | 111 | 5 | 9,219,772,223 | 10,135,572,930 |
| 2, Cash equivalents | 112 | | 24,593,534,352 | 15,133,607,400 |
| II, Short-term financial investments | 120 | | 6,891,531,139 | 3,236,494,035 |
| 3, Held to maturity Investments | 123 | 6 | 6,891,531,139 | 3,236,494,035 |
| III, Short-term receivables | 130 | | 43,884,726,737 | 46,909,061,211 |
| 1, Short-term receivables from customers | 131 | 7 | 42,048,469,256 | 46,390,390,448 |
| 2, Short-term repayments to suppliers | 132 | | 1,346,109,922 | 1,259,513,952 |
| 6, Other short-term receivables | 136 | 9 | 3,409,905,893 | 1,596,646,390 |
| 7, Short-term allowances for doubtful debts | 137 | | (2,919,758,334) | (2,337,489,579) |
| IV, Inventories | 140 | | 7,751,678,373 | 8,314,457,508 |
| 1, Inventories | 141 | 10 | 7,751,678,373 | 8,314,457,508 |
| V, Other current assets | 150 | | 2,296,818,314 | 3,159,394,440 |
| 1, Other current assets | 151 | 11 | 2,296,818,314 | 3,159,394,440 |
| B, LONG-TERM ASSETS | 200 | | 20,561,344,799 | 14,227,478,840 |
| I, Long-term receivables | 210 | | 518,680,000 | 589,190,000 |
| 6, Other long-term receivables | 216 | 9 | 518,680,000 | 589,190,000 |
| II, Fixed assets | 220 | | 2,843,540,938 | 4,131,465,827 |
| 1, Tangible fixed assets | 221 | 12 | 2,843,540,938 | 4,131,465,827 |
| - Historical costs | 222 | | 18,849,544,690 | 18,980,907,973 |
| - Accumulated depreciation | 223 | | (16,006,003,752) | (14,849,442,146) |
| 3, Intangible fixed assets | 227 | 13 | 0 | 0 |
| - Historical costs | 228 | | 1,574,005,900 | 1,654,405,900 |
| - Accumulated amortization | 229 | | (1,574,005,900) | (1,654,405,900) |
| IV, Long-term assets in progress | 240 | | 14,001,393,572 | 3,359,511,363 |
| 2, Construction in progress | 242 | 14 | 14,001,393,572 | 3,359,511,363 |
| VI, Other long-term assets | 260 | | 3,197,730,289 | 6,147,311,650 |
| 1, Long-term prepaid expenses | 261 | 11 | 3,197,730,289 | 6,147,311,650 |
| TOTAL ASSETS | 270 | | 115,199,405,937 | 101,116,066,364 |
| C, LIABILITIES | 300 | | 41,474,476,819 | 28,388,396,181 |
| I, Short-term liabilities | 310 | | 41,354,476,819 | 28,268,396,181 |
| 1, Short-term trade payables | 311 | 15 | 25,584,980,314 | 16,484,618,483 |
| 2, Short-term prepayments from customers | 312 | | 1,598,076,698 | 568,278,594 |
| 3, Taxes and other payables to government budget | 313 | 16 | 3,041,852,212 | 2,889,024,478 |

**PETROLIMEX INFORMATION TECHNOLOGY AND
TELECOMMUNICATION JOINT STOCK COMPANY**

No. 1 Kham Thien Street, Van Mieu – Quoc Tu Giam Ward,
Hanoi

FINANCIAL STATEMENTS

For the period ended 31/12/2025

| Items | Code | Note | 31/12/2025 | 01/01/2025 |
|-------------------------------------------------------|------------|-----------|------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 4, Payables to employees | 314 | | 6,466,582,652 | 5,212,962,756 |
| 8, Short-term unearned revenues | 318 | 18 | 122,883,464 | 661,533,867 |
| 9, Other short-term payments | 319 | 17 | 1,010,238,582 | 562,611,729 |
| 11, Short-term provisions | 321 | 19 | 177,248,463 | 185,722,331 |
| 12, Bonus and welfare fund | 322 | | 3,352,614,434 | 1,703,643,943 |
| II, Long-term liabilities | 330 | | 120,000,000 | 120,000,000 |
| 7, Other long-term payables | 337 | 17 | 120,000,000 | 120,000,000 |
| D, OWNERS' EQUITY | 400 | | 73,724,929,118 | 72,727,670,183 |
| I, Owners' equity | 410 | 20 | 73,724,929,118 | 72,727,670,183 |
| 1, Contributed capital | 411 | | 39,000,000,000 | 39,000,000,000 |
| - Ordinary shares with voting rights | 411a | | 39,000,000,000 | 39,000,000,000 |
| 8, Development and investment funds | 418 | | 18,897,114,164 | 17,498,214,164 |
| 11, Undistributed profit after tax | 421 | | 15,827,814,954 | 16,229,456,019 |
| - Undistributed profit after tax brought forward | 421a | | 2,293,956,019 | 2,240,952,486 |
| - Undistributed profit after tax for the current year | 421b | | 13,533,858,935 | 13,988,503,533 |
| TOTAL LIABILITIES AND OWNERS' EQUITY | 440 | | 115,199,405,937 | 101,116,066,364 |

Prepared as of January 20, 2026

Report author

Le Phuong Thao

Chief Accountant

Cao Thi Hong Van

Director



Nguyen Van Quy

INTERIM INCOME STATEMENT
For the accounting period from 01/01/2025 to 31/12/2025

Form No, B02 – DN

Unit: VND

| Items | Code | Note | The period | | From 01/01 to 31/12 | |
|----------------------------------------------------|------|------|----------------|----------------|---------------------|-----------------|
| | | | This year | Previous year | This year | Previous year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1, Revenues from sales and services rendered | 1 | 22 | 75,369,772,513 | 59,881,659,828 | 175,555,020,317 | 158,894,205,729 |
| 2, Revenue deductions | 2 | | | | | |
| 3, Net revenues from sales and services rendered | 10 | | 75,369,772,513 | 59,881,659,828 | 175,555,020,317 | 158,894,205,729 |
| 4, Costs of goods sold | 11 | 23 | 53,727,011,896 | 38,475,334,532 | 114,744,897,126 | 100,660,131,889 |
| 5, Gross revenues from sales and services rendered | 20 | | 21,642,760,617 | 21,406,325,296 | 60,810,123,191 | 58,234,073,840 |
| 6, Financial income | 21 | 24 | 268,352,235 | 275,562,355 | 823,911,956 | 1,040,307,553 |
| 7, Financial expenses | 22 | 25 | 331,165 | 18,475,547 | 12,435,749 | 38,212,048 |
| - In which: interest expenses | 23 | | 0 | 0 | 0 | 0 |
| 8, Selling expenses | 24 | 26 | 12,949,514,474 | 11,540,641,114 | 44,650,653,564 | 40,476,752,783 |
| 9, General administrative expenses | 25 | | 0 | 0 | 0 | 0 |
| 10, Net profits from operating activities | 30 | | 8,961,267,213 | 10,122,770,990 | 16,970,945,834 | 18,759,416,562 |
| 11, Other income | 31 | 27 | 15,188,890 | 27,960,000 | 76,456,134 | 79,141,040 |
| 12, Other expenses | 32 | 28 | 2,999,311 | 44,109 | 3,917,192 | 458,125,275 |
| 13, Other profits | 40 | | 12,189,579 | 27,915,891 | 72,538,942 | -378,984,235 |
| 14, Total net profit before tax | 50 | | 8,973,456,792 | 10,150,686,881 | 17,043,484,776 | 18,380,432,327 |
| 15, Current corporate income tax expenses | 51 | 29 | 1,895,637,844 | 2,207,063,188 | 3,509,625,841 | 4,391,928,794 |
| 16, Deferred corporate income tax expenses | 52 | | 0 | 0 | 0 | 0 |
| 17, Profits after corporate income tax | 60 | | 7,077,818,948 | 7,943,623,693 | 13,533,858,935 | 13,988,503,533 |
| 18, Basic earnings per share | 70 | 31 | 1,815 | 2,037 | 3,470 | 3,587 |
| 19, Diluted earning per share | 71 | | | | | |

Prepared as of January 20, 2026

Report author



Le Phuong Thao

Chief Accountant



Cao Thi Hong Van



Nguyen Van Quy

INTERIM CASH FLOW STATEMENT
For the accounting period from 01/01/2025 to 31/12/2025
(*Indirect method*)

Form No, B03 - DN
Unit: VND

| ITEMS | Code | Note | This year | Previous year |
|----------------------------------------------------------------------------------------------|-----------|------|-------------------------------|-------------------------------|
| <u>I, Cash flows from operating activities</u> | | | | |
| <u>1, Profit before tax</u> | 1 | | <u>17,043,484,776</u> | <u>18,380,432,327</u> |
| <u>2, Adjustments for</u> | | | - | - |
| - Depreciation and amortisation | 2 | | 1,776,087,756 | 1,576,637,055 |
| - Provisions | 3 | | (590,742,623) | 365,770,665 |
| - Foreign exchange gain (loss) from revaluation of foreign currency balances | 4 | | 11,059,290 | (83,673,272) |
| - Gain (loss) from investing activities | 5 | | (805,148,894) | (944,137,266) |
| <u>3, Operating profit before changes in working capital</u> | 8 | | <u>17,434,740,305</u> | <u>19,295,029,509</u> |
| - Increase (decrease) in receivables | 9 | | 2,512,575,719 | (5,951,197,318) |
| - Increase (decrease) in inventories | 10 | | 562,779,135 | 1,100,197,902 |
| - Increase (decrease) in payables (excluding loan interest and corporate income tax payable) | 11 | | 1,900,734,208 | 5,337,778,165 |
| - Increase (decrease) in prepaid expenses | 12 | | 3,812,157,487 | (3,902,064,263) |
| - Enterprise income tax paid | 15 | | (3,767,000,274) | (4,444,330,707) |
| - Other payments on operating activities | 17 | | (3,330,200,000) | (4,867,100,000) |
| <u>Net cash flows from operating activities</u> | 20 | | <u>19,125,786,580</u> | <u>6,568,313,288</u> |
| <u>II, Cash flows from investing activities</u> | | | | |
| 1, Purchases of fixed assets and other long-term assets | 21 | | (873,551,099) | (3,517,164,818) |
| 3, Purchases of debt instruments, loans given | 23 | | 1,500,000 | 181,818 |
| 4, Recovery of loans, sales of debt instruments | 24 | | (3,500,000,000) | (206,951,099) |
| 7, Received loan interest, dividends, profits | 27 | | - | 4,510,362,086 |
| <u>Net cash flows from investing activities</u> | 30 | | <u>803,760,004</u> | <u>943,955,448</u> |
| <u>III, Cash flows from financial activities</u> | | | <u>(3,568,291,095)</u> | <u>1,730,383,435</u> |
| 6, Dividends and profit paid to the owners | 36 | | (7,013,337,840) | (7,800,000,000) |
| <u>Net cash flows from financial activities</u> | 40 | | <u>(7,013,337,840)</u> | <u>(7,800,000,000)</u> |
| <u>Net cash flows during the period</u> | 50 | | <u>8,544,157,645</u> | <u>498,696,723</u> |
| <u>(50=20+30+40)</u> | | | | |

PETROLIMEX INFORMATION TECHNOLOGY AND
TELECOMMUNICATION JOINT STOCK COMPANY

No. 1 Kham Thien Street, Van Mieu – Quoc Tu Giam Ward, Hanoi

FINANCIAL STATEMENTS

For the period ended 31/12/2025

| ITEMS | Code | Note | This year | Previous year |
|-------------------------------------------------------------------------|-----------|------|-----------------------|-----------------------|
| Cash and cash equivalents at the beginning of the period | 60 | | 25,269,180,330 | 24,710,865,723 |
| Effects of changes in foreign exchange rates | 61 | | (31,400) | 59,617,884 |
| Cash and cash equivalents at the end of the period (70=50+60+61) | 70 | | 33,813,306,575 | 25,269,180,330 |

Prepared as of January 20, 2026

Report author

Le Phuong Thao

Chief Accountant

Cao Thi Hong Van



Nguyen Van Quy

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

1. COMPANY INFORMATION

1.1 Structure of ownership:

Petrolimex Informatics and Telecommunications Joint Stock Company (referred to as the "Company"), headquartered at No, 1 Kham Thien, Kham Thien Ward, Dong Da District, Hanoi, was equitized from the Center for Informatics and Automation, to automate Petrolimex according to Official Dispatch No, 589/CP-DMDN dated May 8, 2003 of the Prime Minister,

The company operates under the Joint Stock Company Business Registration Certificate No, 0101409374, first registered on September 23, 2003 and changed for the eighth time on July 27, 2023 by the Department of Planning and Investment of Hanoi City, Internal level,

Charter capital is 39,000,000,000 VND (In words: Thirty-nine billion VND), share par value is 10,000 VND,

1.2 Business field: Trade and services,

1.3 Business lines:

| Industry and business codes | Name of industry and business |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4651 (Main) | Wholesale of computers, peripherals and software Details: - Providing software; - Buy and sell computers, software, peripheral devices, electronic devices, information technology, automation equipment and industrial chain systems; |
| 3313 | Repair of electronic and optical equipment Details: Maintenance and repair of computers, software, peripheral devices, electronic devices, information technology, automation equipment and industrial chain systems; |
| 3320 | Installation of industrial machinery and equipment Details: Installation of computers, software, peripheral devices, electronic devices, information technology, automation equipment and industrial chain systems; |
| 6201 | Computer programming Details: Software production; |
| 6202 | Computer consulting and computer system administration Details: Software consulting; |
| 2620 | Manufacture of computers and computer peripheral devices Details: - Computer manufacturing; - Production of automation equipment; |
| 7490 | Other professional, scientific and technological activities not classified elsewhere Details: - Scientific and technical development and application services; - Consulting on technology transfer and technical solutions in the fields of electronics, information technology, and automation; |
| 6190 | Other telecommunications activities Details: - Network setup and Internet service provision (IAP, ISP); - Providing (directly, reselling) telecommunications services (basic, value-added); |
| 7740 | Leasing non-financial intangible assets |

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

| Industry and business codes | Name of industry and business |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Details: Leasing industrial designs, trademarks and other non-financial assets; |
| 4652 | Wholesale of electronic and telecommunications equipment and components Details: Trading in materials, post and telecommunications equipment, measurement and control equipment, automation equipment, electrical equipment, electronic components; |
| 4610 | Agents, brokers, auctions of goods Details: - Commercial brokerage; - Buying agent, selling agent, consignment of goods, |
| 7410 | Specialized design activities Details: Consulting and design of automation systems (not including construction design and transportation design services); |
| 6399 | Other information services not classified elsewhere Details: - Information storage and provision services; - Data storage service, |
| 8559 | Other education has not been classified yet Details: - Training to improve professional qualifications in the fields of electronics, information technology, and automation; - Vocational training in electronics, automation, and information technology, |
| 6810 | Real estate business, land use rights belonging to the owner, user or tenant Details: Real estate rental; |
| 7730 | Rental of machinery, equipment and other tangible items without operator Details: - Machinery and office equipment rental services; - Rental of machinery, equipment, software, and means of transportation, |

1.4 Normal production and business cycle: within 12 months

1.5 1,5 The characteristics of the company's operations in the fiscal year have an impact on the financial statements: there are no factors that materially affect the Company's financial statements

1.6 The Company structure

List of affiliated units without dependent accounting legal status:

| Name | Address | Major business lines |
|-------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------|
| Southern Branch - Petrolimex Information Technology and Telecommunication JSC | No, 209 Hoang Van Thu, Phu Nhuan Ward, Ho Chi Minh City, | Equipment and software services business |

1.7 Statement on comparability of information on financial statements: information on financial statements is comparable

2, ACCOUNTING PERIOD, CURRENCY UNITS USED IN ACCOUNTING

Annual accounting period: starts from 01/01 and ends on 31/12,

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

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Currency used in accounting: Vietnam Dong (VND),

3, APPLIED ACCOUNTING STANDARDS AND REGIME

Financial statements are presented in Vietnam Dong (VND), prepared based on accounting principles in accordance with the provisions of the corporate accounting regime issued in Circular No, 200/2014/TT-BTC dated December 22, 2014, Circular No, 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance, Vietnamese accounting standards and related legal regulations to the preparation and presentation of financial reports,

4, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the main accounting policies applied by the Company in preparing these financial statements:

4.1. Basis for preparing financial statements

Financial statements are prepared on the basis of accrual accounting (except for information related to cash flows),

4.2. Foreign currency conversion

The principle of foreign currency conversion is implemented in accordance with the provisions of Vietnam Accounting Standard No, 10 - Effects of exchange rate changes and Circular No, 179/2012/TT-BTC dated 24/10/2012 of the Ministry of Finance,

During the period, economic operations arising in foreign currencies are converted into VND at the actual exchange rate on the date of incurrence, The exchange rate difference is reflected in the revenue from financial activities (if profit) and financial expenses (if loss), Monetary items of foreign currency origin shall be revaluated according to the actual exchange rate at the end of the annual accounting period, The exchange rate difference due to the revaluation is reflected in the exchange rate difference and is carried forward to the revenue from financial activities (in case of profit) and financial expenses (in case of loss) at the end of the accounting period,

Types of exchange rates applied in the accounting period:

Principles for determining the actual exchange rate:

Actual exchange rates for transactions in foreign currencies arising in the period:

+ The actual transaction rate when recording receivables: is the purchase rate of the commercial bank where the Company designates the customer to pay at the time the transaction arises;

+ Actual transaction rate when recording liabilities: is the selling rate of the commercial bank where the Company is expected to transact at the time the transaction arises,

Actual exchange rates when re-evaluating currency items of foreign currency origin at the time of making financial statements:

+ The actual exchange rate when reevaluating currency items of foreign currency origin classified as assets: is the foreign currency purchase rate of the commercial bank where the Company regularly has transactions at the time of making financial statements, For foreign

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

currency deposits to banks, the actual exchange rate when re-evaluated is the purchase rate of the bank where the company opens the foreign currency account,

Principles for determining the book-recorded exchange rate:

Nominal actual book exchange rate: It is the exchange rate upon recovery of receivables, deposits, deposits or payment of liabilities in foreign currencies determined according to the exchange rate at the time of arising transactions or at the time of period-end assessment of each object,

Mobile weighted average book rate: means the exchange rate used by the Money Account Creditor when paying in foreign currency, determined on the basis of taking the total value reflected at the Cash Account Debit side divided by the actual amount of foreign currency available at the time of payment,

The exchange rate used for conversion at the time of January 1, 2025 is 25,251 VND/USD (Joint Stock Commercial Bank for Foreign Trade of Vietnam - Head Office) and 24,110 VND/USD (Prosperity And Growth Commercial Joint Stock Bank), as of December 31, 2025 is 26,377 VND/USD (Prosperity And Growth Commercial Joint Stock Bank),

4.3. Cash and cash equivalents

Cash reflects all of the Company's existing cash at the end of the accounting period, including cash and demand bank deposits,

Cash equivalents reflect short-term investments with a payback period of not more than 03 months from the date of investment that can be easily converted into a specified amount of money and there is no risk in converting into cash at the time of reporting, recorded in accordance with the provisions of Vietnam Accounting Standard No, 24 - Cash Flow Report,

4.4. Financial investments

Investments held to maturity:

These are bank deposits with terms over 3 months that are not classified as cash equivalents,

Investment in capital contribution to other units:

These are investments in capital instruments but the Company does not have control, joint control or significant influence over the investee,

4.5. Accounts receivable

Receivables are monitored in detail according to the principal term, remaining term at the time of reporting, receivables, type of currency and other factors according to the Company's management needs, The classification of receivables as customer receivables and other receivables shall be carried out according to the following principles:

- Customer receivables include commercial receivables arising from transactions of a buy-sell nature;

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

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- Other receivables include receivables that are not commercial and not related to purchase and sale transactions, including: advances; deposits, deposits; must be collected for supplies and goods used to replace damaged materials and goods during the product warranty period,

The Company shall base itself on the remaining term at the time of reporting the receivables to classify them as long-term or short-term and re-evaluate the monetary items of foreign currency origin according to the principles presented in Explanation No, 4.2, Receivables recorded must not exceed the recoverable value,

4.6. Inventory

The Company's inventory includes: raw materials, goods and unfinished production and business costs determined according to the original price, in case the original price is greater than the net realizable value, the inventory is determined according to the net realizable value (According to Accounting Standard No, 02: Inventory),

Inventory is determined by the nominal price method,

Inventories shall be accounted according to the method of regular declaration,

Unfinished production and business expenses are determined according to each ongoing and unsettled project, including the value of raw materials, goods and other expenses directly related to the implementation of projects,

4.7. Tangible fixed assets, intangible fixed assets and depreciation

Tangible fixed assets and intangible fixed assets are presented at historical cost minus the accumulated wear and tear value, The historical cost of tangible fixed assets and intangible fixed assets is determined according to the original price,

The historical cost of tangible fixed assets and intangible fixed assets formed from procurement, investment, construction and transfer are all costs that the Company must spend to have fixed assets up to the time of putting such assets into a state of readiness for use,

Tangible fixed assets are depreciated according to the straight-line method, the depreciation amount is calculated by dividing the historical cost (:) by the estimated useful life, in accordance with the provisions of Circular No, 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance, The specific depreciation calculation time of asset classes is as follows:

| | <u>Number of years of depreciation</u> |
|--------------------------------------------|----------------------------------------|
| Machinery and equipment | 03 - 07 |
| Management equipment and instruments | 03 - 05 |
| Means of transport, transmission equipment | 06 - 07 |

Intangible fixed assets include computer software, labor management software and Support Center software, information system software that are depreciated according to the straight-line method, based on the estimated useful life from 03 to 05 years, in accordance with the provisions of Circular No, 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance,

4.8. Costs of unfinished capital construction

The cost of unfinished capital construction includes the cost of training human resources, salaries and other expenses to invest in new research projects, upgrading existing products, and investing in IT infrastructure,...

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

4.9. Upfront costs

Prepaid expenses are recorded according to the actual incurred, including: costs of tools, instruments, office repair costs, office rental costs and internet charges for business activities of many accounting periods,

Expenses for tools, tools for use, and expenses for office repairs shall be allocated to the results of business activities by the straight-line method from 12 to 24 months from the date of incurrence,

The cost of renting an office represents the amount of rent paid in advance, which is allocated to the results of business activities in a straight line method corresponding to the lease period,

Internet charges represent the amount paid in advance, which is allocated to the results of business activities in a straight line method corresponding to the time of use,

The Company shall classify short-term or long-term prepaid expenses based on the contractual prepayment period or the allocation time of each type of expense and shall not reclassify them at the time of reporting,

4.10. Liabilities

Liabilities are monitored in detail according to the original term, remaining term at the time of reporting, payables and other factors according to the Company's management needs. The classification of payables as payables to sellers, payable expenses and other payables shall be carried out on the following principles:

- Payables to sellers include commercial payables arising from transactions of a buy-sell nature;
- Payable expenses are the deductions before actual production and business expenses incurred in the period;
- Other payables include non-commercial payables, not related to the purchase, sale and supply of goods and services, including: payable trade union dues and other payables,

The company bases on the remaining term at the time of reporting of liabilities to classify as long-term or short-term, Liabilities are recorded not lower than the obligation to pay,

4.11. Payable provisions

Payable provisions shall be recorded only when the following conditions are satisfied:

- The company has current debt obligations (legal obligations or joint obligations) as a result of an event that has already occurred;
- A decrease in the economic benefits that may result in the requirement to pay the debt obligation;
- Give a reliable estimate of the value of that debt obligation,

Payable provisions are recorded based on the most reasonable estimate of the amount of money that will have to be spent to pay debt obligations;

Provision for warranty of products, goods and works as committed to customers or according to the provisions of the contract is the Company's estimate of the debt payable for the 12-

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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month warranty period applied to products and goods on the basis of the Company's experience in the probability of defective products, repair costs at the works,

4.12. Equity

The owner's contributed capital as of December 31, 2025 reflects the contributed capital of shareholders inside and outside the enterprise, recorded according to the actual contributed capital of shareholders contributing shares, calculated according to the par value of issued shares,

4.13. Revenue and other income

Sales revenue is recognized when the following conditions are satisfied at the same time:

- The company has transferred most of the risks and benefits associated with the ownership of products and goods to the buyer;
- The company no longer holds the right to manage the goods as the owner or control of the goods;
- Revenue is determined with relative certainty;
- The company has or will derive economic benefits from the sale;
- Identify expenses related to sales transactions,

Revenue from provision of services shall be recognized when the following conditions are satisfied at the same time:

- Revenue is determined with relative certainty;
- The company has obtained or will derive economic benefits from the transaction of providing such services;
- Identify the part of the work completed at the time of reporting;
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide such services,

Revenue from financial activities includes interest on deposits, margins, dividends distributed and interest on exchange rates, Concrete:

- Interest is determined relatively firmly on the basis of deposit balance, deposit and actual interest rate for each period,
- Dividends to be distributed are recorded according to the notice of the dividend payer,
- The exchange rate difference reflects the actual exchange rate difference interest incurred in the period of foreign-currency derivative operations and the exchange rate difference interest due to the revaluation of foreign currency-derived monetary items at the time of reporting,

Other income reflects income arising from events or operations separate from the Company's ordinary business activities, in addition to the above-mentioned revenues,

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4.14. Cost of goods sold

The cost of goods sold includes the cost value of goods and services sold or provided in the period, which is recorded according to the actual arising in accordance with revenue,

4.15. Financial costs

Financial expenses include exchange rate losses and other financial expenses, in which: exchange rate deviations reflect actual exchange rate losses incurred in the period of foreign-currency-derived operations and exchange rate losses due to revaluation of foreign-currency-derived currency items at the time report,

4.16. Cost of sales

Selling expenses reflect actual expenses incurred in the process of selling products, goods and providing services in the accounting period, including: expenses on salaries of employees of indirect labor departments (salaries, wages, allowances, etc,); social insurance, health insurance, trade union funding, unemployment insurance of direct and indirect labor departments; the cost of office materials and labor tools; depreciation of fixed assets used for enterprise management; license tax and VAT are not deductible; warranty contingency expenses; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion,); other monetary expenses (reception, customer conferences, etc,),

4.17. Tax

Current income tax expenses reflect the payable corporate income tax amount incurred in the period,

Taxable income may differ from the total pre-tax accounting profit presented on the statement of business results because taxable income does not include taxable income or deductible expenses in other years (including carry-over losses, if any) and additionally do not include non-taxable or non-deductible norms,

The determination of the Company's taxes is based on the current tax regulations, However, these regulations change from time to time, and the determination of tax obligations depends on the results of the inspection by the competent tax authority,

4.18. Related parties

Parties are deemed to be related parties to the Company if they have significant control or influence over the Company in decision-making of financial and operational policies or share key management members or are jointly subject to the influence of another company (same under the Group, Corporation),

Petrolimex Construction and Trading Corporation contributes 50,33% of the charter capital and has control over the Company in making decisions on financial and operational policies, Accordingly, Petrolimex Construction and Trading Corporation Limited is considered a related party (parent company) of the Company, Other subsidiaries and associated companies of Petrolimex Construction and Trading Corporation are also considered as related parties of the Company,

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Key management personnel have the right and responsibility to plan, manage and control the Company's activities: the directors, the Company's management staff and the close family members of these individuals,

Individuals on the Board of Directors, Executive Board and close family members of these individuals are considered to be related parties of the Company,

5. CASH

| | 31/12/2025 | 01/01/2025 |
|----------------------------|----------------------|-----------------------|
| | VND | VND |
| - Cash on hand | 2,268,601,983 | 796,052,470 |
| - Demand deposits in banks | 6,951,170,240 | 9,339,520,460 |
| Total | 9,219,772,223 | 10,135,572,930 |

6. FINANCIAL INVESTMENTS

| | 31/12/2025 | | 01/01/2025 | |
|-----------------|-----------------------|----------------------|-----------------------|----------------------|
| | VND | | VND | |
| | <i>Original price</i> | <i>Book value</i> | <i>Original price</i> | <i>Book value</i> |
| Short-term | 6,891,531,139 | 6,891,531,139 | 3,236,494,035 | 3,236,494,035 |
| - Term deposits | 6,891,531,139 | 6,891,531,139 | 3,236,494,035 | 3,236,494,035 |
| Total | 6,891,531,139 | 6,891,531,139 | 3,236,494,035 | 3,236,494,035 |

7. SHORT-TERM RECEIVABLES FROM CUSTOMERS

| | 31/12/2025 | | 01/01/2025 | |
|-------------------------------------------------------------------------------------------|-----------------------|-------------------|-----------------------|-------------------|
| | VND | | VND | |
| | <i>Original price</i> | <i>Book value</i> | <i>Original price</i> | <i>Book value</i> |
| Short-term | 42,048,469,256 | 46,390,390,448 | | |
| - Details of customer receivable accounts using 10% or more of total customer receivables | 11,692,039,931 | 17,988,544,756 | | |
| Vietnam National Petroleum Group | 11,692,039,931 | 17,988,544,756 | | |
| - Others | 30,356,429,325 | 28,401,845,692 | | |

8. BAD DEBTS

| | 31/12/2025 (VND) | | | 01/01/2025 (VND) | | |
|----------------------------|-----------------------|------------------------|---------------------------|-----------------------|------------------------|---------------------------|
| | <i>Original value</i> | <i>Allowances</i> | <i>Recoverable amount</i> | <i>Original value</i> | <i>Allowances</i> | <i>Recoverable amount</i> |
| Receivables from customers | 3,244,743,210 | (2,919,758,334) | 324,984,876 | 4,500,940,179 | (2,337,489,579) | 2,163,450,600 |
| Total | 3,244,743,210 | (2,919,758,334) | 324,984,876 | 4,500,940,179 | (2,337,489,579) | 2,163,450,600 |

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Details of the overdue time are as follows:

| Items Customers | Overdue more than 6 months but less than 1 year VND | Overdue more than 1 year but less than 2 years VND | Overdue more than 2 years but less than 3 years VND | Overdue for 3 years or more VND | Total VND |
|-----------------------------------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------|----------------------|
| Nam Song Hau Trading Investing Petroleum Joint Stock Company | - | - | 846,392,191 | - | 846,392,191 |
| Nam Song Hau Go Cong Bonded Warehouse And Petroleum Trading JSC | - | - | 1,864,803,427 | - | 1,864,803,427 |
| Hai Binh Import - Export & Trading Joint Stock Company | - | 141,027,690 | - | - | 141,027,690 |
| Ha Son Trade And Transport Company Limited | - | 18,078,600 | - | - | 18,078,600 |
| Chau Thanh Petro Co.,Ltd | 291,059,052 | - | - | - | 291,059,052 |
| Hai Duong Petroleum Materials Jsc | 77,713,600 | - | - | - | 77,713,600 |
| Bac Ninh Passenger Transport Joint Stock Company | 5,668,650 | - | - | - | 5,668,650 |
| Total | 374,441,302 | 159,106,290 | 2,711,195,618 | - | 3,244,743,210 |

9. OTHER RECEIVABLES

| | 31/12/2025 | | 01/01/2025 | |
|----------------------|------------|----------------------|------------|----------------------|
| | VND | Book value | VND | Book value |
| a) Short-term | | 3,409,905,893 | | 1,596,646,390 |
| - Advances | | 1,106,893,965 | | 557,104,593 |
| - Other receivables | | 1,561,456,310 | | 1,039,541,797 |
| b) Long-term | | 741,555,618 | | 589,190,000 |
| - Deposits | | 518,680,000 | | 589,190,000 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS
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10. INVENTORIES

| | 31/12/2025 VND | 01/01/2025 VND | | |
|-----------------------------------------------|----------------------|--------------------|----------------------|--------------------|
| | Original value | Recoverable amount | Original value | Recoverable amount |
| - Raw material expenses | 3,845,820,282 | | 4,870,181,012 | |
| - Tools and instruments | - | | 320,005,000 | |
| - Unfinished production and business expenses | 1,684,939,342 | | 1,818,671,715 | |
| - Finished product | 2,038,917,928 | | 1,023,650,932 | |
| - Merchandise | 182,000,821 | | 281,948,849 | |
| Total | 7,751,678,373 | | 8,314,457,508 | |

11. PREPAID EXPENSES

| | 31/12/2025 VND | 01/01/2025 VND |
|--------------------------|----------------------|----------------------|
| a) Short-term | 2,296,818,314 | 3,159,394,440 |
| - Tools and instruments; | 57,348,148 | 73,979,659 |
| - Others | 2,239,470,166 | 3,085,414,781 |
| b) Long-term | 3,197,730,289 | 6,147,311,650 |
| - Tools and instruments; | 1,180,944,440 | 1,678,127,254 |
| - Others | 2,016,785,849 | 4,469,184,396 |

12. TANGIBLE FIXED ASSETS

| | Machinery, equipment VND | Transportation means VND | Office equipment VND | Total VND |
|-----------------------------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------|
| Original cost | | | | |
| Balance at the beginning of the period | 12,029,915,157 | 5,356,345,909 | 1,594,646,907 | 18,980,907,973 |
| - Newly purchased | 30,892,290 | | 356,370,577 | 387,262,867 |
| - Other increase | | | | |
| - Liquidation, sold | | | (518,626,150) | (518,626,150) |
| - Other reductions | | | | |
| Ending balance | 12,060,807,447 | 5,356,345,909 | 2,469,643,634 | 18,849,544,690 |
| ACCUMULATED DEPRECIATION | | | | |
| Balance at the beginning of the period | 7,942,798,451 | 5,356,345,909 | 1,550,297,786 | 14,849,442,146 |
| - Depreciation during the period | 1,579,083,869 | | 96,103,887 | 1,675,187,756 |
| - Liquidation, sold | | | (518,626,150) | (518,626,150) |
| - Other reductions | | | | |
| Period-end balance | 9,521,882,320 | 5,356,345,909 | 1,127,775,523 | 16,006,003,752 |
| Residual value | | | | |
| - As at 01/01/2025 | 4,087,116,706 | | 44,349,121 | 4,131,465,827 |
| - As at 31/12/2025 | 2,617,001,277 | | 0 | 226,539,661 |
| | | | | 2,843,540,938 |

The historical cost of tangible fixed assets that have been fully depreciated but are still in use as of December 31, 2025 is VND 13,492,752,719,

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13. INTANGIBLE FIXED ASSETS

| | Technology software VND | Others VND | Total VND |
|----------------------------------|----------------------------|--------------------|----------------------|
| Original cost | | | |
| Opening Balance | 1,188,005,900 | 466,400,000 | 1,654,405,900 |
| Ending balance | | (80,400,000) | (80,400,000) |
| Accumulated amortization | 1,188,005,900 | 386,000,000 | 1,574,005,900 |
| Opening Balance | | | |
| - Amortization during the period | 1,188,005,900 | 466,400,000 | 1,654,405,900 |
| Ending balance | | (80,400,000) | (80,400,000) |
| Residual value | 1,188,005,900 | 386,000,000 | 1,574,005,900 |
| - As at 01/01/2025 | | - | - |
| - As at 31/12/2025 | | - | - |

Historical cost of intangible fixed assets which have been fully amortized but still in use as at 31/12/2025 is VND 1,654,405,900,

14. COST OF UNFINISHED CAPITAL CONSTRUCTION

| | 31/12/2025 VND | 01/01/2025 VND |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------|
| + Upgrade the Mobile App building platform | 405,200,000 | - |
| + Building AI Chatbot Software | 875,500,000 | - |
| + Building 2nd generation gasoline station management software (EGAS-II) and 2nd generation enterprise resource management software (PIACOM_ERP II) | 7,969,490,000 | 3,086,784,090 |
| + Building petroleum depot management software (TAS) | 2,347,638,572 | - |
| + Building an AI chatbot application for the Gas Station Management System (EGAS) on a mobile app platform | 165,000,000 | - |
| + Building the Flexlinc export control product of DKI | - | 272,727,273 |
| + Building a software design for managing sales at rest stops | 588,460,000 | - |
| + Building sales applications on new generation POS devices | 851,895,000 | - |
| + Building the automatic sales application at petrol station | 498,960,000 | - |
| + Building AGAS Monitor application at petrol station | 299,250,000 | - |
| Total | 14,001,393,572 | 3,359,511,363 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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15. PAYABLE TO THE SELLER

| | 31/12/2025 | | 01/01/2025 | |
|-------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | VND | Repayable amount | VND | Repayable amount |
| Book value | Repayable amount | Book value | Repayable amount | |
| Payables to short-term sellers | 25,584,980,314 | 25,584,980,314 | 16,484,618,483 | 16,484,618,483 |
| - Details for each object that accounts for 10% or more of the total payable amount | 3,849,254,200 | 3,849,254,200 | 9,961,692,500 | 9,961,692,500 |
| Tinh Van Technology Joint Stock Company | 3,651,700,000 | 3,651,700,000 | 2,652,316,800 | 2,652,316,800 |
| D2S Software Joint Stock Company | 197,554,200 | 197,554,200 | 3,069,730,200 | 3,069,730,200 |
| Ecome Trading And Technology Technical Joint Stock Company | - | - | 2,500,000,000 | 2,500,000,000 |
| MBSOFT Vietnam Technology Trading and Services Company Limited | - | - | 1,739,645,500 | 1,739,645,500 |
| | 21,735,726,114 | 21,735,726,114 | 6,522,925,983 | 6,522,925,983 |
| - Others | 25,584,980,314 | 25,584,980,314 | 16,484,618,483 | 16,484,618,483 |

16. TAXES AND AMOUNTS PAYABLE TO THE STATE

| | 01/01/2025 | | 31/12/2025 | |
|------------------------------|----------------------|----------------------------------|----------------------|----------------------|
| | VND | | VND | |
| | Payables | Amount arising in the period VND | Paid | Payables |
| - Value Added Tax | 673,749,971 | 1,309,476,692 | 1,620,084,702 | 363,141,961 |
| - Value Added Tax on Imports | | 450,299,077 | 452,853,790 | |
| - Import and export taxes | | 22,618,312 | 160,094,451 | |
| - Corporate Income Tax | 2,153,012,277 | 1,613,987,997 | 2,756,247,688 | 1,010,752,586 |
| - Personal income tax | 62,262,230 | 1,863,838,098 | 1,669,002,986 | 257,097,342 |
| - Fees and other payables | | 4,000,000 | 4,000,000 | |
| | 2,889,024,478 | 5,264,220,176 | 6,662,283,617 | 1,630,991,889 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS
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17. OTHER PAYABLES

| | 31/12/2025 | 01/01/2025 |
|----------------------------------|-------------|-------------|
| | VND | VND |
| Short-term | | |
| - Trade union funding; | 387,735,050 | 89,255,103 |
| - Social insurance; | 78,295,398 | 76,080,000 |
| - Dividends and profits payable; | 21,466,960 | 14,804,800 |
| - Other payables, | 522,741,174 | 382,471,826 |
| Long-term | | |
| - Long-term deposits received | 120,000,000 | 120,000,000 |
| | 120,000,000 | 120,000,000 |

18. UNREALIZED REVENUE

| | 31/12/2025 | 01/01/2025 |
|-------------------|-------------|-------------|
| | VND | VND |
| Short-term | | |
| - Prepaid revenue | 122,883,464 | 661,533,867 |
| | 122,883,464 | 661,533,867 |

19. PAYABLE PROVISIONS

| | 31/12/2025 | 01/01/2025 |
|--------------------------------------|-------------|-------------|
| | VND | VND |
| Short-term | | |
| - Goods, products warranty provision | - | - |
| - Construction warranty provisions | 177,248,463 | 185,722,331 |
| | 177,248,463 | 185,722,331 |

20. EQUITY

CHANGES OF OWNERS' EQUITY

| | Share capital | Development and Investment Fund | Retained profits | Total |
|---------------------------------|----------------|------------------------------------------|------------------|------------------|
| | VND | VND | VND | VND |
| Balance as of 01/01/2024 | 39,000,000,000 | 16,181,814,164 | 14,039,652,486 | 69,221,466,650 |
| - Profit in the previous year | | | 4,742,186,616 | 4,742,186,616 |
| - Other increases | | 1,316,400,000 | (1,316,400,000) | - |
| - Other reductions | | | (11,798,700,000) | (10,482,300,000) |
| Balance as of 31/12/2024 | 39,000,000,000 | 17,498,214,164 | 16,229,456,019 | 72,727,670,183 |
| Balance as of 01/01/2025 | 39,000,000,000 | 17,498,214,164 | 16,229,456,019 | 72,727,670,183 |
| - Profit in the previous year | | | 13,533,858,935 | 6,455,951,987 |
| - Other increases | | 1,398,900,000 | (1,398,900,000) | - |
| - Other reductions | | | (12,536,600,000) | (12,536,600,000) |
| Balance as of 31/12/2025 | 39,000,000,000 | 18,897,114,164 | 15,827,814,954 | 73,724,929,118 |

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DETAILS OF OWNERS' EQUITY

| | 31/12/2025 VND | 01/01/2025 VND |
|-----------------------------------------------------------------------------------------|-----------------------|-----------------------|
| + Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company | 19,629,050,000 | 19,629,050,000 |
| + Others | 19,370,950,000 | 19,370,950,000 |
| Total | 39,000,000,000 | 39,000,000,000 |

CAPITAL TRANSACTIONS WITH OWNERS AND DIVIDEND DISTRIBUTION, PROFIT SHARING

a, Shareholders' capital

| | In 2025 VND | In 2024 VND |
|------------------------------------------------|---------------------------|---------------------------|
| - Shareholders' capital | | |
| + Opening balance | 39,000,000,000 | 39,000,000,000 |
| + Increased during the period | | |
| + Decrease during the period | | |
| + Closing balance | 39,000,000,000 | 39,000,000,000 |
| - Dividends distributed | 7,020,000,000 | 7,800,000,000 |
| b, Shares | | |
| | 31/12/2025 | 01/01/2025 |
| - Number of shares outstanding | | |
| + Common shares | 3,900,000 | 3,900,000 |
| * Par value of outstanding shares (VND/ share) | 10,000 | 10,000 |
| c, Enterprise funds | | |
| | 31/12/2025 VND | 01/01/2025 VND |
| - Development Investment Fund | 18,897,114,164 | 16,181,814,164 |

d, Undistributed after-tax profits

| | In 2025 VND | In 2024 VND |
|-------------------------------|-----------------------|-----------------------|
| As at 01/01 | 16,229,456,019 | 14,039,652,486 |
| Increase in the period | 13,533,858,935 | 6,044,879,840 |
| Profit in the period | 13,533,858,935 | 6,044,879,840 |
| Decrease in the period | 13,935,500,000 | 11,798,700,000 |
| Other decreases | 13,935,500,000 | 11,798,700,000 |
| As at 30/09 | 15,827,814,954 | 8,285,832,326 |

21. ITEMS OFF THE BALANCE SHEET

| Foreign currencies of all kinds | 31/12/2025 | 01/01/2025 |
|---------------------------------|------------|------------|
| US Dollar (USD) | 100 | 84,389,58 |

22. REVENUE FROM SALES AND SERVICE PROVISION

| | In 2025 VND | In 2024 VND |
|-------------------------------------------------------|------------------------|------------------------|
| Total revenue from sales and service provision | | |
| Revenue | 175,555,020,317 | 158,894,205,729 |
| - Sales revenue | 74,297,327,226 | 66,798,658,394 |
| - Revenue from service provision | 101,257,693,091 | 92,095,547,335 |

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23. COST OF GOODS SOLD

| | In 2025 | In 2024 |
|-----------------------------|------------------------|------------------------|
| | VND | VND |
| - Cost of goods sold | 63,529,296,822 | 57,495,023,125 |
| - Cost of services provided | 51,215,600,304 | 43,165,108,764 |
| Total | 114,744,897,126 | 100,660,131,889 |

24. REVENUE FROM FINANCIAL ACTIVITIES

| | In 2025 | In 2024 |
|----------------------------------------|--------------------|----------------------|
| | VND | VND |
| - Interest on deposits, loans | 803,760,004 | 943,955,448 |
| - Interest on exchange rate difference | 20,151,952 | 96,352,105 |
| Total | 823,911,956 | 1,040,307,553 |

25. FINANCIAL COSTS

| | In 2025 | In 2024 |
|----------------------|-------------------|-------------------|
| | VND | VND |
| - Exchange rate loss | 12,435,749 | 38,212,048 |
| Total | 12,435,749 | 38,212,048 |

26. COST OF SALES

| | In 2025 | In 2024 |
|------------------------------------------------|-----------------------|-----------------------|
| | VND | VND |
| Selling expenses incurred in the period | 44,650,653,564 | 40,476,752,783 |
| + Employee expenses | 21,422,282,230 | 17,613,754,071 |
| + Materials, Office supplies expenses | 2,864,514,450 | 2,713,822,934 |
| + Amortization and Depreciation expenses | 1,786,508,276 | 1,542,030,723 |
| + Outsourcing expenses | 10,214,246,774 | 9,130,684,918 |
| + Other cash expenses | 8,363,101,834 | 9,476,460,137 |

27. OTHER INCOME

| | In 2025 | In 2024 |
|-----------------------------|-------------------|-------------------|
| | VND | VND |
| - Disposals of fixed assets | 1,388,890 | 181,818 |
| - Fines collected | - | 3,367,180 |
| - Other | 75,067,244 | 75,592,042 |
| Total | 76,456,134 | 79,141,040 |

28. OTHER EXPENSES

| | In 2025 | In 2024 |
|--------------|------------------|--------------------|
| | VND | VND |
| - Penalties | 3,917,192 | 458,081,166 |
| Total | 3,917,192 | 458,081,166 |

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29. CURRENT CORPORATE INCOME TAX EXPENSES

| | In 2025 VND | In 2024 VND |
|---------------------------------------------------------------------------------------------|----------------------|----------------------|
| - Expenses for corporate income tax calculated on taxable income in the current year | 3,509,625,841 | 4,391,928,794 |
| + Total accounting profit (1) | 17,043,484,776 | 18,380,432,327 |
| + Adjustments to increase and decrease accounting profit | | |
| ++Upward Adjustments (2) | 504,644,430 | 967,252,692 |
| ++Downward Adjustments (3) | - | 82,623,639 |
| + Total taxable profit (4)=(1)+(2)-(3) | 17,548,129,206 | 19,265,061,380 |
| ++Profits subject to 10% tax rate (4a) | | |
| ++Profits are subject to a tax rate of 20% (4b) | 17,548,129,206 | 19,265,061,380 |
| + Payable CIT (5)=(4)*20% | 3,509,625,841 | 3,853,012,276 |
| + CIT is reduced (6)=(4a)*10%*50% | | |
| - Adjust the CIT expenses of previous years to the current income tax expenses of this year | - | 538,916,518 |
| Total current corporate income tax expenses | 3,509,625,841 | 4,391,928,794 |

30. PRODUCTION AND BUSINESS EXPENSES BY FACTORS

| | In 2025 VND | In 2024 VND |
|------------------------------------------|------------------------|------------------------|
| - Raw material expenses | 63,703,764,400 | 37,992,307,094 |
| - Employee expenses | 43,078,851,452 | 39,961,798,410 |
| - Amortization and Depreciation expenses | 1,786,508,276 | 1,576,637,055 |
| - Outsourcing expenses | 39,958,829,950 | 49,605,418,496 |
| - Other cash expenses | 10,579,955,775 | 9,476,460,137 |
| Total | 159,107,909,853 | 138,612,621,192 |

31. EARNINGS PER SHARE

| | In 2025 VND | In 2024 VND |
|----------------------------------------------------------------------|----------------|----------------|
| + Profit after corporate income tax | 13,533,858,935 | 13,988,503,533 |
| + Incremental adjustments | | |
| + Downward adjustments | | |
| + Profits distributed to shareholders owning ordinary shares | 13,533,858,935 | 13,988,503,533 |
| + Amount of deduction from the reward and welfare fund | | |
| (*) | | |
| + Weighted average number of common shares outstanding in the period | 3,900,000 | 3,900,000 |
| + Basic earnings per share | 3,470 | 3,587 |

32. EVENTS AFTER THE CLOSING DATE OF THE ACCOUNTING PERIOD

In terms of material aspects, there are no extraordinary events that occur after the date of preparation of this financial statement that affect the financial situation, business results and cash flows for the accounting period from January 1, 2025 to December 31, 2025,

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33. INFORMATION ABOUT STAKEHOLDERS

- Deal with other stakeholders,

Other stakeholders with the Company include: affiliated companies, co-controlling businesses, individuals who have direct or indirect voting rights in the Company and their immediate family members, businesses managed by key employees and individuals with direct or indirect voting rights of the Company and their close family members,

Other stakeholders with the Company include:

| Related Parties | Relations |
|------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company (PGCC) | Parent Company |
| Petroleum Logistic Service and Investment JSC (PLAND) | In the same Parent Company |
| Petrolimex Technology – Construction Consultants JSC | Subsidiary of PLAND |
| Petrolimex Equipment Joint Stock Company (PECO) | In the same Parent Company |
| Petrolimex Engieering Joint Stock Company (PEC) | In the same Parent Company |
| Petrolimex International Trading Joint Stock Company (PITCO) | In the same Parent Company |
| Petrolimex Paints Company Limited | Subsidiary of PITCO |
| PTN Chemicals Company Limited | In the same Parent Company |
| Vietnam National Petroleum Group | Supreme Parent Company |
| Direct subsidiaries and indirect subsidiaries of Vietnam National Petroleum Group | Subsidiaries with Vietnam National Petroleum Group |
| Members of the Boards of Management, Directors and Supervisors and individuals related to key management members | Key leadership members |

Operations arising in the year between the Company and other related parties are as follows:

| | <i>Unit: VND</i> | |
|------------------------------------------------------------------------------|------------------------|------------------------|
| | In 2025 VND | In 2024 VND |
| Selling equipment and providing services | 147,947,080,368 | 116,672,827,532 |
| Vietnam National Petroleum Group | 42,883,122,581 | 43,550,408,870 |
| Construction companies with 100% capital of Vietnam National Petroleum Group | 89,839,749,014 | 59,207,087,001 |
| Petrolimex Petrochemical Corporation - Joint Stock Company | 2,300,354,375 | 1,446,564,000 |
| Petrolimex Aviation Fuel Joint Stock Company | 1,995,752,917 | 1,503,475,000 |
| Petrolimex Transportation Services Corporation | 352,710,000 | 488,480,000 |
| Petrolimex Asphalt Company Limited | 3,261,453,000 | 979,380,000 |
| Petrolimex Gas Corporation - Joint Stock Company | 26,118,750 | 18,875,000 |
| Petrolimex Nghe Tinh Transportation And Service Joint Stock Company | 398,092,403 | 1,689,583,205 |
| Petrolimex Da Nang Transportation And Trading Joint Stock Company | 1,218,882,500 | 1,196,712,000 |
| Petrolimex Hatay Transportation And Service Joint Stock Company | 985,345,000 | 710,545,000 |
| Petrolimex Thua Thien Hue Transportation and Service Joint Stock Company | 36,000,000 | 1,222,942,500 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

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| | In 2025 VND | In 2024 VND |
|---------------------------------------------------------------------------------------|-----------------------|-----------------------|
| Petrolimex Haiphong Transportation And Services Joint Stock Company | - | 183,870,000 |
| Petrolimex Saigon Transportation And Service Joint Stock Company | 1,938,528,880 | 381,847,600 |
| Petrolimex Tanker Corporation | 52,740,000 | 486,366,000 |
| Petrolimex Kiengiang Company Limited | 523,393,256 | 354,609,256 |
| Petrolimex Construction And Trading Corporation - Single Share-Holder Limited Company | 461,123,519 | 1,155,926,000 |
| Vietnam Petroleum Transport Joint Stock Company | 45,517,917 | 151,722,100 |
| Caibe Trading And Service Joint Stock Company | 207,838,400 | 885,000,000 |
| Petrolimex Chemicals Company Limited | - | 892,200,000 |
| Petrolimex Hanoi Transportation & Trading Joint Stock Company | 442,786,000 | 167,234,000 |
| Petrolimex Joint Stock Tanker Company | 844,000,000 | - |
| Petrolimex Laos One Member Limited Liability Company | 133,571,856 | - |
| Petrolimex Equipment Joint Stock Company | - | 195,200,000 |
| Purchase of goods and use of services | 387,297,215 | 331,300,999 |
| Construction companies with 100% capital of Vietnam National Petroleum Group | 157,066,716 | 23,963,952 |
| Petrolimex Land Holdings Joint Stock Company | 46,480,499 | 83,236,502 |
| Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company | 183,750,000 | 224,100,545 |
| Dividend Distribution | 3,533,229,000 | 3,925,810,000 |
| Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company | 3,533,229,000 | 3,925,810,000 |

At the end of the accounting period, the balance of debts with other related parties is as follows:

| | 31/12/2025 VND | 01/01/2025 VND |
|---------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Short-term customer receivables | 26,104,750,121 | 28,736,801,638 |
| Vietnam National Petroleum Group | 11,692,039,931 | 17,988,544,756 |
| Construction companies with 100% capital of Vietnam National Petroleum Group | 11,564,720,410 | 5,408,793,754 |
| Petrolimex Petrochemical Corporation - Joint Stock Company | 910,680,100 | 756,652,000 |
| Petrolimex Asphalt Company Limited | 1,746,480,600 | 576,450,000 |
| Petrolimex Ha Noi Transportation And Trading Joint-Stock Company | 109,480,400 | - |
| Petrolimex Saigon Transportation And Service Joint Stock Company | 81,348,680 | 907,155,000 |
| Petrolimex Thua Thien Hue Transportation and Service Joint Stock Company | - | 826,635,000 |
| Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company | - | 124,399,000 |
| Petrolimex Chemicals Company Limited | - | 1,560,850,000 |
| Caibe Trading And Service Joint Stock Company | - | 160,000,000 |
| Petrolimex Transportation Services Corporation | - | 247,140,000 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

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| | 31/12/2025 VND | 01/01/2025 VND |
|----------------------------------------------------------------------------------------------|--------------------|--------------------|
| Petrolimex Kiengiang Company Limited | - | 180.182.128 |
| Payable to short-term sellers | 490,567,902 | 231,000,000 |
| Vietnam National Petroleum Group | 484,512,000 | - |
| Petrolimex Gia Lai Co., Ltd | 6,055,902 | - |
| Short-term prepaid buyers | 370.456.688 | 118.156.575 |
| Construction companies with 100% capital of Vietnam National Petroleum Group | - | 118.156.575 |
| Petrolimex Aviation Fuel Joint Stock Company | 370.456.688 | - |
| Short-Term Seller Upfront | 5.915.482 | 25.000.000 |
| Petrolimex Hanoi Co., Ltd | 5.915.482 | - |
| Hanoi Petroleum Branch - Regional Petroleum Company I - One-Member Limited Liability Company | - | 25.000.000 |

34. COMPARATIVE FIGURES

The comparative data is the data on the 2024 General Financial Statements audited by CPA Vietnam Auditing Co., Ltd, and represented in accordance with the 2025 figures.

Prepared as of January 20, 2026

Preparer

Chief Accountant



Le Phuong Thao



Cao Thi Hong Van



Nguyen Van Quy

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