PETROVIETNAM OIL CORPORATION
PETEC TRADING AND INVESTMENT CORPORATION
194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City

Form B 01 - DN/HN
Issued under Circular No. 43/2026/TT-BTC dated April 20, 2026 by the Ministry of Finance

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
1	2	3	4	5
A - CURRENT ASSETS	**100**		**513.869.194.359**	**422.773.159.844**
I. Cash and cash equivalents	**110**		**73.219.555.116**	**42.451.471.664**
1. Cash	111	5	69.419.555.116	38.651.471.664
2. Cash Equivalents	112		3.800.000.000	3.800.000.000
II. Short-term financial investments	**120**		**410.000.000**	**410.000.000**
1. Trading Securities	121			
2. Allowances for decline in value of trading securities (*)	122			
3. Held-to-Maturity Investments	123		410.000.000	410.000.000
4. Provision on held-to-maturity investments	124			
5. Other short-term investments	125			
6. Provision for loss on other short-term investments	126			
III. Short-term receivables	**130**		**380.105.353.230**	**347.714.425.851**
1. Short-term trade receivables	131	6	787.224.148.734	735.185.323.188
2. Short-term repayments to suppliers	132	7	15.080.629.373	50.757.571.363
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
6. Other Short-term Receivables	135	8	244.519.436.457	221.814.002.233
7. Short-term allowances for doubtful debts (*)	136	9	(666.719.776.886)	(660.043.386.485)
8. Shortage of assets awaiting resolution	137		915.552	915.552
IV. Inventories	**140**	10	**37.325.438.085**	**20.457.658.387**
1. Inventories	141		39.985.936.299	20.457.658.387
2. Allowances for decline in value of inventories (*)	142		(2.660.498.214)	
V. Other current assets	**160**		**22.808.847.928**	**11.739.603.942**
1. Short-term Prepaid Expenses	161	11	3.444.965.414	3.227.491.753
2. Deductible VAT	162		17.839.599.723	6.875.135.281
3. Taxes and other receivables from the State budget	163	12	1.524.282.791	1.636.976.908
4. Government bonds purchased for resale	164			
5. Others Current Assets	165			
B - NON-CURRENT ASSETS	**200**		**866.109.759.981**	**784.299.241.250**
I. Long-term receivables	**210**		**2.474.592.400**	**2.513.022.095**
1. Long-term trade receivables	211	6	19.718.254.473	19.718.254.473
2. Long-term repayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
6. Other Long-term Receivables	215	8	2.474.592.400	2.513.022.095
7. Long-term allowances for doubtful debts (*)	216	9	(19.718.254.473)	(19.718.254.473)
II. Fixed assets	**220**		**323.185.306.361**	**335.441.903.301**
1. Tangible Fixed Assets	221	13	189.931.219.997	201.324.711.789
- Historical Cost	222		713.038.906.704	713.038.906.704
- Accumulated Depreciation (*)	223		(523.107.686.707)	(511.714.194.915)
2. Finance lease fixed assets	224	14	3.472.843.873	3.854.591.995
- Historical Cost	225		6.105.720.000	6.105.720.000
- Accumulated Depreciation (*)	226		(2.632.876.127)	(2.251.128.005)
3. Intangible Fixed Assets	227	15	129.781.242.491	130.262.599.517
- Historical Cost	228		147.785.929.289	147.785.929.289

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

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1	2	3	4	5
- Accumulated Depreciation (*)	229		(18.004.686.798)	(17.523.329.772)
III. Long-term assets in progress	**250**		**172.880.338.325**	**66.344.314.451**
1. Long-term Work In Progress	251			
2. Construction in progress	252	16	172.880.338.325	66.344.314.451
IV. Long-term financial investments	**260**		**38.769.403.331**	**39.279.214.970**
1. Investments in Subsidiaries	261			
2. Investments in joint ventures and associates	262	17	5.870.042.488	5.961.143.527
3. Investments in equity of other entities	263	18	41.466.013.443	41.466.013.443
4. Allowances for long-term investments (*)	264		(8.566.652.600)	(8.147.942.000)
5. Held-to-Maturity Investments	265			
6. Provision for loss on held-to-maturity investments in long-term	266			
V. Other long-term assets	**270**		**328.800.119.564**	**340.720.786.433**
1. Long-term Prepaid Expenses	271	11	328.800.119.564	340.720.786.433
2. Deferred Income Tax Assets	272			
3. Long-term equipment and spare parts for replacement	273			
4. Other long-term assets	274			
5. Trade advantages	279			
TOTAL ASSETS (280=100+200)	**280**		**1.379.978.954.340**	**1.207.072.401.094**
C - LIABILITIES (300=310+330)	**300**		**728.094.397.341**	**557.187.054.450**
I. Current liabilities	**310**		**642.987.091.171**	**499.915.936.326**
1. Short-term trade payables	311	19	559.730.347.520	393.178.110.978
2. Short-term prepayments from customers	312		7.069.780.339	5.671.109.825
3. Dividend and interest payables	313		137.874.025	137.874.025
4. Taxes and other payables to government budget	314	12	4.108.831.783	74.722.553.482
5. Payables to employees	315		35.871.087.522	10.490.857.870
6. Short-term accrued expenses	316	20	27.595.941.046	7.539.502.238
7. Short-term intra-company payables	317			
8. Payables under schedule of construction contract	318			
9. Short-term unearned revenues	319		1.072.265.566	3.618.181.818
10. Other Short-term Payables	320	21	6.555.699.053	3.713.743.339
11. Short-term borrowings and finance lease liabilities	321	22	960.138.166	958.876.600
12. Short-term provisions	322			
13. Bonus and welfare fund	323		(114.873.849)	(114.873.849)
14. Price Stabilisation Fund	324			
15. Government bonds purchased for resale	325			
II. Long-term Liabilities	**330**		**85.107.306.170**	**57.271.118.124**
1. Long-term trade payables	331			
2. Long-term repayments from customers	332			
3. Taxes and other payables to government budget in long-term	333			
3. Long-term accrued expenses	334			
4. Intra-company payables for operating capital received	335			
5. Long-term intra-company payables	336			
6. Long-term unearned revenues	337		245.454.550	409.090.912
7. Other Long-term Payables	338	21	84.331.962.308	55.852.068.829
8. Long-term borrowings and finance lease liabilities	339	22	529.889.312	1.009.958.383

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
1	2	3	4	5
9. Convertible Bonds	340			
10. Preferred Shares	341			
11. Deferred income tax payables	342			
12. Long-term provisions	343			
13. Science and Technology Development Fund	344			
D - OWNER'S EQUITY	**400**	**23**	**651.884.556.999**	**649.885.346.644**
1. Contributed capital	411		2.488.774.701.456	2.488.774.701.456
- Ordinary Shares with Voting Right	411a		2.488.774.701.456	2.488.774.701.456
- Preferred Shares	411b			
2. Capital surplus	412			
3. Conversion options on convertible bonds	413			
4. Other capital	414			
4. Treasury shares (*)	415		(5.232.969.000)	(5.232.969.000)
6. Differences upon asset revaluation	416			
7. Exchange Rate Differences	417			
8. Development and investment funds	418		8.760.524.885	8.760.524.885
9. Other equity funds	419			
10. Undistributed profit after tax	420		(1.854.609.828.433)	(1.856.620.940.170)
- Undistributed profit after tax brought forward	420a		(1.856.620.940.170)	(1.856.739.163.091)
- Undistributed profit after tax for the current year	420b		2.011.111.737	118.222.921
11. Non-controlling interest	**429**		**14.192.128.091**	**14.204.029.473**
TOTAL SOURCES (440=300+400)	**440**		**1.379.978.954.340**	**1.207.072.401.094**

Approve, dated 27/07/2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
Ms. Tran Thi Thanh Thuy	**Mr. Trinh Anh Tuan**	**Mr. Tran Van Duong**

M.S.D.N: 0300649476
TỔNG CÔNG TY THƯƠNG MẠI KỸ THUẬT VÀ ĐẦU TƯ -CTCP
P.XUÂN HÒA - TP.HỒ CHÍ MINH

PETROVIETNAM OIL CORPORATION
PETEC TRADING AND INVESTMENT CORPORATION
194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City

Form B 02 - DN/HN
Issued under Circular No. 43/2026/TT-BTC
dated April 20, 2026 by the Ministry of Finance

CONSOLIDATED INCOME STATEMENT

For the financial period from 1 January to 30 June 2026

Unit: VND

ITEMS	Code	Note	QUARTER II 2026	QUARTER II 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1. Revenues from sales and services rendered	**01**	**25**	**3.402.845.988.959**	**1.355.385.817.624**	**5.513.586.792.054**	**2.551.265.902.647**
2. Revenue deductions	**02**		-	-	-	-
3. Net revenues from sales and services rendered (10=01-02)	**10**		**3.402.845.988.959**	**1.355.385.817.624**	**5.513.586.792.054**	**2.551.265.902.647**
4. Costs of goods sold	**11**	**26**	3.300.924.284.946	1.289.533.413.297	5.330.327.250.581	2.433.122.832.605
5. Gross revenues from sales and services rendered (20=10-11)	**20**		**101.921.704.013**	**65.852.404.327**	**183.259.541.473**	**118.143.070.042**
6. Profit and Loss from the investment property selling	**21**		-	-	-	-
7. Financial Income	22	27	2.900.687.985	702.983.821	5.081.297.298	1.007.226.678
8. Financial Expenses	23	28	458.338.660	395.938.040	498.853.691	458.057.321
- In Which: Interest expenses	24		39.628.060	56.981.840	80.143.091	119.101.121
9. Selling Expenses	25	29	95.428.734.125	52.104.440.565	149.828.486.169	108.275.834.017
10. General administration expenses	26	30	18.470.719.970	13.147.485.670	36.602.862.749	22.729.095.531
11. Net profit in associates and joint ventures	27		(91.101.039)	(26.282.114)	(91.101.039)	474.400.181
12. Net profits from operating activities {30=20+21+(22-23)-(25+26)+27}	**30**		**(9.626.501.796)**	**881.241.759**	**1.319.535.123**	**(11.838.289.968)**
13. Other Income	31	32	357.552.751	444.977.472	790.670.039	680.072.592
14. Other Expenses	32	33	55.738.384	54.108.157	108.411.013	54.897.180
15. Other profits (40=31-32)	**40**		**301.814.367**	**390.869.315**	**682.259.026**	**625.175.412**
16 Total net profit before tax (50=30+40)	**50**		**(9.324.687.429)**	**1.272.111.074**	**2.001.794.149**	**(11.213.114.556)**
17. Current corporate income tax expenses	51		2.583.794	-	2.583.794	51.151.867
18. Deferred corporate income tax expenses	52		-	-	-	-
19. Profits after enterprise income tax (60=50-51-52)	**60**		**(9.327.271.223)**	**1.272.111.074**	**1.999.210.355**	**(11.264.266.423)**
Distribute to:			-	-	-	-
Profit after tax of Parent company	61		(9.322.948.181)	1.301.067.078	2.011.111.737	(11.197.503.347)
Profit after tax of non-controlling shareholders	62		(4.323.042)	(28.956.004)	(11.901.382)	(66.763.076)
20. Basic earnings per share (*)	**70**	**34**	(37)	5	8	(45)
21. Diluted earnings per share (*)	**71**		-	-	-	

Approve, dated 27/07/2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Ms. Tran Thi Thanh Thuy	Mr. Trinh Anh Tuan	Mr. Tran Van Duong

M.S.D.N: 0304...476 TỔNG CÔNG TY THƯƠNG MẠI KỸ THUẬT VÀ ĐẦU TƯ -CTCP P.XUÂN HÒA - TP.HỒ CHÍ MINH

CONSOLIDATED CASH FLOW STATEMENT

(Indirect Method)

For the period ending June 30, 2026

Unit: VND

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1	2	3	4	5
I. CASH FLOWS FROM OPERATING				
1. Profit before Tax	**01**		**2.001.794.149**	**(11.213.114.556)**
2. Adjustments for				
- Depreciation of Fixed Asset and Investment Properties	02		12.256.596.940	12.745.739.997
- Provisions	03		9.755.599.215	1.226.865.241
- Gains (losses) on investing activities and finance	05		(204.369.762)	(598.595.726)
- Borrowing costs	06		80.143.091	119.101.121
- Other Adjustments	07			
3. Operating Profit before Changes in Working Capital	**08**		**23.889.763.633**	**2.279.996.077**
- Increase (decrease) in receivables	09		(49.883.377.893)	(4.761.604.302)
- Increase (decrease) in inventories	10		(19.528.277.912)	28.523.886.109
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		90.866.208.120	(23.274.354.550)
- Increase (decrease) in prepaid expenses	12		11.703.193.208	12.526.574.318
- Borrowing costs Paid	14		(80.143.091)	(119.101.121)
- Enterprise income tax paid	15		(21.260.154)	(109.630.928)
Net Cash Flows from Operating Activities	**20**		**56.946.105.911**	**15.065.765.603**
II. CASH FLOWS FROM INVESTING				
1. Purchase or construction of fixed assets and other	21		(26.060.685.755)	(1.173.579.661)
2. Collection of loans and repurchase of debt instruments	24			410.000.000
3. Interest and dividend received	27		361.470.801	223.195.545
Net Cash Flows from Investing Activities	**30**		**(25.699.214.954)**	**(540.384.116)**
III. CASH FLOWS FROM FINANCING				
1. Repayment of financial principal	35		(478.807.505)	(580.166.910)
Net Cash Flows from Financing Activities	**40**		**(478.807.505)**	**(580.166.910)**
Net cash flows during the fiscal year (50=20+30+40)	**50**		**30.768.083.452**	**13.945.214.577**
Cash and cash equivalents at the beginning of fiscal	**60**		**42.451.471.664**	**50.049.163.511**
Effect of exchange rate fluctuations	61			
Cash and cash equivalents at the end of fiscal year (70=50+60+61)	**70**		**73.219.555.116**	**63.994.378.088**

Approve, dated 28/07/2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Ms. Tran Thi Thanh Thuy	**Mr. Trinh Anh Tuan**	**Mr. Tran Van Duong**

M.S.D.N: 0300626476
TỔNG CÔNG TY THƯƠNG MẠI KỸ THUẬT VÀ ĐẦU TƯ -CTCP
P.XUÂN HÒA - TP. HỒ CHÍ MINH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
These notes are an integral part of and should be read in conjunction with the consolidated financial statements

1. GENERAL INFORMATION

1.1. Structure of ownership

- Petec Trading and Investment Corporation ("the Corporation") was a company equitized from Technical Trading and Investment One member Limited Company (state-owned owned 100% capital) on 18 May 2011.
- The Corporation operates in accordance with the first Enterprise Registration Certificate No. 0300649476 dated 30 July 2010 and the 8th amendment dated 30 March 2021 issued by Ho Chi Minh Department of Planning and Investment.
- The Corporation was approved by the State Securities Commission for its public company registration dossier under Official Dispatch No. 119/UBCK-GSĐC dated 9 January 2017. The Corporation's shares, with the stock code PEG, were granted a securities registration certificate No. 19/2018/GCNCP-VDS by the Vietnam Securities Depository on 11 April 2018, with a total registered quantity of 248,877,470 shares.
- The Corporation chartered capital and actual contribution capital as at 30 June 2026 were VND 2,600,000,000,000 and VND 2,488,774,701,456 respectively.

1.2. Business lines

- The main business areas are trading in petroleum and related products; petroleum storage services; and general storage services.

1.3. Business industry and principal activities

- Wholesale of petroleum and related products;
- Retail of petroleum and related products;
- Warehousing and storage;
- Real estate business with owned or leased property;

...

1.4. Normal production and business cycle

The Corporation's normal production and business cycle is carrying out for a time period of 12 months or less.

1.5 Characteristics of the business's operations during the period that affect the financial statements

1.6. The Corporation's structure

Parent company - Petec Trading and Investment Corporation
Head office: 194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City.

The subsidiaries

	Name of subsidiaries	Location	Ownership interest	Voting right	Principal activites
1	Petec Vinh Long Oil Terminal One member Limited Company	546B, Thanh My 2, Thanh Duc Ward, Vinh Long Province	100%	100%	Renting oil depots
2	Petec Coffee Joint Stock Company	194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City	58.75%	58.75%	Trading and service business
3	Petrol Techique Land Joint Stock Company (*)	194 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City	30.71%	>50%	Real estate business, road freight transport, and fuel trading agency

(*) The Corporation owns a 30.71% equity stake in Petrol Technique Land Joint Stock Company ("Petec Land"). However, as the Corporation holds the majority representation on the Board of Directors, it controls the financial and operational policies of Petec Land. Therefore, the Corporation considers Petec Land a subsidiary

The associate

Name of subsidiaries	Location	Ownership interest	Voting right	Principal activites
Petec Logistics Joint Stock Company	Lot G1,2,6,7 Road N3,4, D2-Nam Tan Uyen Industrial Park, Tan Hiep Ward, Ho Chi Minh City	31.50%	39.21%	Activites related transport

1.7. Number of employees

As at 30 June 2026, the Corporation had 518 employees (as at 31 December 2025: 508 employees).

1.8. Statement on comparability of financial information

Effective from 1 January 2026, the Corporation has adopted Circular No. 99/2025/TT-BTC, replacing Circular No. 200/2014/TT-BTC, in the application of the corporate accounting regime.

The adoption of the new accounting framework has resulted in certain changes in accounting policies and presentation principles for the consolidated financial statements.

Accordingly, certain comparative figures relating to the opening balances have been restated to ensure comparability.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1. The Company's fiscal year begins on 1 January and ends on 31 December based on calendar year.
2.2. The monetary unit used in accounting period: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

3.1. Accounting system applied

The consolidated financial statements are expressed in Vietnam Dong (VND) and prepared under the accounting principles in conformity with the Corporate accounting system in pursuance of Circular No. 202/2014/TT-BTC and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance, provides guidance on methods for preparing and presenting consolidated financial statements, Vietnamese Accounting Standards, and relevant legal regulations concerning the preparation and presentation of consolidated financial statements.

3.2. Statement on Compliance with Accounting Standards and Accounting Regime

According to PETEC, the Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026 (consolidated statement of financial position, consolidated income statement, consolidated cash flow statement, and consolidated financial statement notes) were prepared in compliance with Vietnamese Accounting System, Accounting Standards and current relevant regulations. These reports present a true and fair view of PETEC's business operations as of the reporting date

3.3. Basis of preparation of consolidated financial statements

- The consolidated financial statements comprise the financial statements of the parent company and its subsidiaries as at 30 June 2026. This control is achieved when the Company has the ability to govern the financial and operating policies of investee companies in order to obtain benefits from the activities of these companies.
- The financial statements of the Parent Company and the subsidiaries used for consolidation are prepared for the same accounting period and apply uniform accounting policies to transactions and events of the same type in similar circumstances. In case of necessity, the financial statements of subsidiaries are adjusted so that the accounting policies applied at the parent company and other subsidiaries are the same.
- Transactions and balances arising from transactions between companies within the Company are eliminated in their entirety when consolidating the financial statements.
- Non-controlling shareholder interests are presented in the consolidated Balance Sheet as a separate item under the equity section. The value of non-controlling shareholder

interests in the net assets of the consolidated subsidiaries includes: non-controlling shareholder interests at the acquisition date are determined according to the fair value of the subsidiary's net assets at date of purchase; Non-controlling shareholders' interests in the fluctuations in total equity from the date of acquisition to the beginning of the reporting period and non-controlling shareholders' interests in the fluctuations in total equity arising during the period report. The ownership portion of non-controlling shareholders in the Consolidated Income Statement is also presented as a separate item.

3.4 Estimates

The preparation of consolidated financial statements in conformity with Vietnamese Accounting Standards, the Corporate Accounting System and the Statutory requirements relevant to preparation and presentation of consolidated financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the consolidated interim balance sheet date and the reported amounts of revenues and expenses during the financial period. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

4. ACCOUNTING POLICIES APPLIED

4.1. Convention of foreign currency

- Convention of foreign currency translation is applied in accordance with Vietnamese Accounting Standard (VAS) No. 10 - Effects of changes in foreign exchange rates and prevailing Corporate Accounting System.
- During the year, transactions arising in foreign currencies are translated into VND at exchange rates ruling at the transaction dates or accounting book exchange rate. Foreign exchange differences arising from these transactions are recognized in financial income (if gain) and financial expense (if loss). Monetary items denominated in foreign currencies are translated using exchange rate ruling at the balance sheet date. Foreign exchange differences arising from revaluation are reflected in the Foreign exchange rate differences account and the balance of this account is transferred to the financial income (if gain) or financial expense (if loss) at the end of the year.

4.2. Cash and cash equivalent

- Cash reflects the full existing amount of the Company at the end of the year, comprising cash on hand, demand deposits and cash in transit.
- Cash equivalents include short-term investments with maturity less than 03 months since the date of investment, which can be converted easily into a certain amount of cash without any risk in conversion into cash at the reporting date and recorded following Vietnamese Accounting Standard No. 24 - Cash flow statement.

4.3 Receivables and provision for doubtful debts

Receivables are monitored detailed under the original terms, remaining terms at the reporting date, the receivable objects, receivable foreign currencies and other factors for the Company's management purpose. The classification of receivables comprised of trade receivables, and other receivables shall comply with the principles:

- Trade receivables include commercial receivables incurred from purchase-sale transactions, including receivables from sale of exported goods under the trust for the other entities;
- Other receivables include non-commercial or non-trading receivables, including: receivables from loan interests, deposit interests, amount paid on behalf of another party; receivables which the export trustor must collect from the trustee; recieivables from penalties, compensation; advances; pledges, collaterals, deposits, assets lending
- The company bases on the remaining term at the reporting date receivables to classify as long-term or short-term.
- Receivables are recognised not exceeding the recoverable value. Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in difficulty of solvency due to dissolution, bankruptcy, or similar difficulties in accordance with the prevailing corporate accounting system.

4.4. Inventories

- Implemented in accordance with Accounting Standard No. 02 – "Inventories."
- Inventories are stated at the lower of cost and net realizable value. Cost comprises purchase price, processing cost and other direct attributable expenses that have been incurred in bringing the inventories to their present location and condition. Inventories are calculated using the monthly. Net realizable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing and selling. Inventories are recorded by perpetual method.
- The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations, which allow provisions to be made for obsolete, damaged, or sub-standard inventories which have a book value higher than net realisable value as at the balance sheet date.

4.5. Tangible fixed assets and depreciation

- Tangible fixed assets are stated at cost less accumulated depreciation.
- The costs of tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for their intended use.
- The cost of self-made and self-constructed tangible fixed assets comprise construction costs, actually incurred manufacturing costs plus installation and testing costs.
- Costs incurred after initial recognition are recorded as increase in the historical cost of assets if they actually improve the current status in comparison with the initial standard status of the assets, such as:

+ Parts of the tangible fixed asset are modified to extend their useful life or to increase their capacity; or
+ Parts of the tangible fixed asset are upgraded to significantly increase product quality; or
+ New technology process is applied to reduce operation expenses of the assets.

- The costs incurred for repairs and maintenance aims to restore or maintain the ability to bring the economic benefits of the assets according to the initial standard status, do not meet one of the above conditions, are recognized in the operation costs during the year.
- Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance. The estimated depreciation periods for various types of fixed assets are as follows:

	Years
Buildings and architectural structures	05 - 30
Machinery and equipment	05 - 20
Vehicles and transmission equipment	05 - 20
Management equipment	03 - 06

4.6. Leasing

- Leases are classified as finance leases wherever the term of the lease transfer substantially all the risks and rewards of ownership to the lessess. Ownership of the asset can be transferred at the end of the lease term.
- Assets held under finance leases are recognised as assets of the Corporation at their fair value at the inception of the lease or at the present value of the minimum lease paymets (if this value is lower than the fair value) plus initial direct costs incurred related to the finance lease. The corresponding liability to the lessor is included in the consolidated balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constrant rate of interest on the remaining balance of the liability. Finance charges are charged to profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Corporation's general policy on borrowing costs.
- Assets held under finance leases are depreciated using the straight-line method over their estimated useful lives, in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance. The specific estimated depreciation period is as follows:

Type of Asset	Year
Transportation equipment	08

4.7. Intangible assets and amortisation

Intangible assets represent land use rights and computer software. Intangible assets are stated at cost less accumulated amortization. The cost of an intangible asset is measured initially at purchase cost. Indefinite-term land use rights are not amortised. Intangible fixed assets include both land use rights with definite and indefinite terms. Land use rights with indefinite terms are not subject to amortization. Land use rights with definite terms are amortized over the duration of the land usage period.

4.8 Construction in progress

Construction in progress is recognized at cost, reflecting costs directly related (including relevant borrowing costs in accordance with the Company's accounting policies) to assets under construction, machinery and equipment being installed for production, rental, and management purposes, as well as costs related to the repair of fixed assets.

4.9. Financial investments

Investments in associates

- Reflecting the investments which the Corporation directly or indirectly holds from 20% to under 50% voting shares of the investee (associated company) without any other agreement.
- Associated company is the company which the Corporation has significant influence but does not have right to control over the financial policies and activities. Significant influence represents the right to participate in making policy decisions about financial policies and business operations of the investee but not control those policies.
- Investment in joint ventures and associates are presented in the consolidated financial statement under equity method. Under the equity method, the initial investment are recorded at cost. After acquisition, the carrying amount is increased or decreased to recognise the Corporation's share of the profits or losses of the investee.
- If the Corporation's share of losses of an associate equals or exceeds the carrying amount of an investment, the Corporation ordinarily discontinues including its share of further losses in its consolidated financial statements. If the associate subsequently reports profits, the Corporation resumes including its share of those profits only after its share of the profits equals the share of net losses not recognised.

Investment in other companies

- Is the investments in equity instruments but the Corporation does not have right to control, joint-control or significant influence on the investee.
- The investment in other entities shall be recorded at cost, including purchase price or capital contribution plus (+) directly-attributable expenses (if any), such as transactions, brokerage, consultancy, auditing, fees, taxes and bank charges, etc. In the case of a non-monetary asset is invested, the cost of the investment shall be recorded according to the fair value of the non-monetary asset at the incurring time.
- Dividends and profits from previous periods before the investments are purchased are recorded as the decrease in value of such investments. Dividends and profits of the period after the investments are purchased are recognized as revenues from financial activities according to the fair value at the date of receiving rights, particularly for dividends received by shares, the Corporation only track the number of shares

increased in the notes to the financial statements, not recorded as increase in the value of investments and income from financial activities.

- Provision for impairment of investments in subsidiaries, joint ventures, associates is the excess of the cost of acquisition over the market value of the investment or equity of the Corporation in the equity of the investee in accordance with the current enterprise accounting regime.

4.10. Prepaid expenses

- **Prepaid expenses** incurred expenses relating to financial performance in many accounting periods. **Prepaid expenses** for geographical location advantages; land leveling costs, definite-term land use rights; substantial tools and supplies, repair costs.
- Substantial tools and supplies and repair costs are allocated to the income statement, not exceeded 36 months.
- Land leveling costs and definite-term land use rights represent expenses that have been paid in advance and are charged to the consolidated income statement using the straight-line method over the lease term.
- Business advantage (geographic location advantage) is recognized according to the Minutes of enterprise valuation No. 3076/BB-DKVN dated 24 November 2010. Currently, the Corporation was recognized as an increase in enterprise value upon equitization on 18 May 2011. For land parcels where the advantage is offset against annual land rent payables, it is amortized into expenses based on the annual land rent notices. For land parcels with a specific lease term, the Company amortizes the business goodwill into expenses over the remaining land lease period. For land parcels without a specific lease term, the Company amortizes it over the remaining land lease period of the land parcel with the longest lease term …

4.11. Payables

- The payables are monitored detailed under the original terms, the remaining terms at the reporting date, the payable objects, type of payables denominated in foreign currency and other factors according to the Company's management purpose.
- The company bases on the remaining terms of payables at the reporting date to classify as long-term or short-term.
- The payables are recorded not less than the payment obligations. In the case of there is evidence that a loss likely occurs, the Company recognizes immediately a payable under the precautionary principle.

4.12. Accrued expenses

Accrued expenses are recognized by the properly estimated cost of goods and services used during the period due to without or insufficient documents, accounting records.

4.13. Borrowing costs

- Borrowing costs include interests and other costs incurred directly related to the loans.

- Borrowing cost is charged to operation expenses during the period when incurred, except for borrowing costs directly attributable to the investment, construction in progress or production of qualifying assets with appropriate time (more than 12 months) to put into use for the intended purposes or sales, which recorded in value of capitalized assets whether it is subject to the fulfillment of certain conditions of Vietnamese Accounting Standard No. 16 - Borrowing cost. Borrowing costs directly attributable to the construction of fixed assets can be capitalized even though the construction is less than 12 months.
- For the general loans using for purposes of the construction or production of qualifying assets, the borrowing costs are capitalized by capitalization percentage of accumulative weighted average expenses for the construction or production of such assets. The capitalization rate is calculated by the weighted average interest rate of outstanding loans during the year, except special loans serving the purpose of a specific asset.

4.14. Revenue recognition

Revenue is recognized when the outcome of such transactions can be measured reliably and it is probable that the economic benefits associated with the transactions will flow to the Corporation

Revenue from sale of goods is recognized if it simultaneously meets the following five (5) conditions:

- The Corporation has transferred to the buyer the significant risks and reward of ownership of goods;
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably. When the contracts define that the customers are entitled to return goods purchased under specific conditions, the Corporation shall only record revenue if such specific conditions do not exist and the customers are not entitled to return goods (unless the customers are entitled to return the goods in the form of exchanging for other goods or service);
- It is probable that the economic benefits associated with the transaction will flow to the Corporation; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the services rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contracts define that the customers are entitled to return service purchased under specific conditions, the Corporation shall only record revenue if such specific conditions do not exist and the customers are not entitled to return services provided;

- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- The cost incurred for the transaction and the cost to complete the transaction can be measured reliably.

In the case of, the services provision transactions conduct in many accounting periods, the determination of services revenue in each period is usually done by the method of completion rate. Under this method, revenue is recognized in the accounting period determined by the percentage of work completed. The completed work is determined by one of the following methods, depending on the nature of the services:

- Evaluation of work completed;
- Comparing the ratio (%) between the volume of work completed and total amount of work must be completed;
- Ratio (%) between costs incurred and total estimated costs to complete the entire services provision transaction.

The work completed does not depend on periodic payments or advances from customers.

In the case of the services are done by many different activities without being consolidated and being implemented in many certain accounting periods, revenue for each period is recognized by the average method. When there is a basic operation in comparison with other activities, the revenue recognition is implemented by such basic activity.

Financial income comprises deposit interest; dividends paid, profits distributed; gains from foreign exchange differences, etc. Detailed as follows:

- Interest income is accrued on the time basis, by reference to the principal outstanding and at the applicable interest rate.
- Payment discounts are recorded as notified by the supplier.

Other income reflects income arising from events or transactions that are consolidated from the Corporation's regular business activities, in addition to the revenue mentioned above.

4.15 Financial expenses

Financial expenses represent all expenses incurred in the year which mainly include borrowing costs, cost of capital contribution to associates and joint ventures, losses from sale of short-term securities, cost of selling securities, provision for impairment of trading securities, investment in other entities and losses from selling foreign currency and exchange rates.

4.16. Taxation

- Income tax expense represents the sum of the current tax payable and deferred income tax.

- The current tax payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.
- Deferred tax is recognized on significant differences between carrying amounts of assets and liabilities in the consolidated financial statements and the coresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognized for all temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.
- Deferred tax is calculated at the tax rates that are expected to apply in the year when the liability is settled or the asset realized. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.
- Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Corporation intends to settle its current tax assets and liabilities on a net basis.
- The determination of the Corporation's tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.
- Other taxes are applied in accordance with the prevailing tax laws in Vietnam.

5. CASH

	30/06/2026 VND	01/01/2026 VND
Cash on hand	534.369.601	422.380.722
Bank demand deposits	68.513.656.609	37.482.878.442
Cash in transit	371.528.906	746.212.500
Cash equivalents	3.800.000.000	3.800.000.000
Total	**73.219.555.116**	**42.451.471.664**
(i) Bank demand deposits		
Saigon - Hanoi Commercial Joint Stock Bank (SHB)	30.726.284.953	16.095.105.159
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	19.353.132.683	6.288.401.439
Military Commercial Joint Stock Bank	6.315.832.668	4.304.333.657
Ho Chi Minh city Development Joint Stock Commercial Bank	3.020.308.178	3.812.637.338
Others	9.098.098.127	6.982.400.849
Total	**68.513.656.609**	**37.482.878.442**
(ii) Cash equivalentss		
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	900.000.000	900.000.000
Vietnam Export Import Commercial Joint Stock	2.600.000.000	2.600.000.000
Others	300.000.000	300.000.000
Total	**3.800.000.000**	**3.800.000.000**

Short-term financial investments

Term deposits under 1 year and over 3 months	410.000.000	410.000.000
Total	**410.000.000**	**410.000.000**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

6. TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	**Provision**	**Book value**	**Provision**
SHORT-TERM	**787,224,148,734**	**(647,461,531,440)**	**735,185,323,188**	**(647,462,830,440)**
Northern Petroleum and Gas JSC	124,164,578,894	(124,164,578,894)	124,164,578,894	(124,164,578,894)
Tien Phong Investment and Construction Development JSC	118,524,357,430	(118,524,357,430)	118,524,357,430	(118,524,357,430)
Quang Dong Transportation Trading JSC	87,946,610,123	(87,946,610,123)	87,946,610,123	(87,946,610,123)
Phu Lam Investment JSC	77,865,356,829	(77,865,356,829)	77,865,356,829	(77,865,356,829)
Viet Nam International petrol coporation	69,438,325,811	(69,438,325,811)	69,438,325,811	(69,438,325,811)
Vu Anh Trading JSC	43,257,741,001	(43,257,741,001)	43,257,741,001	(43,257,741,001)
PetroVietnam Oil Ha Noi JSC	41,224,916,523	-	45,117	-
Song Phat JSC	26,371,285,621	(26,371,285,621)	26,371,285,621	(26,371,285,621)
Cam Giang Investment and Development JSC	20,010,740,366	(20,010,740,366)	20,010,740,366	(20,010,740,366)
Others	178,420,236,136	(79,882,535,365)	167,606,281,996	(79,883,834,365)
LONG-TERM	**19,718,254,473**	**(19,718,254,473)**	**19,718,254,473**	**(19,718,254,473)**
Tan Dinh Phong Import export trading and manufacturing Co., Ltd	12,839,699,605	(12,839,699,605)	12,839,699,605	(12,839,699,605)
Others	6,878,554,868	(6,878,554,868)	6,878,554,868	(6,878,554,868)
TOTAL	**806,942,403,207**	**(667,179,785,913)**	**754,903,577,661**	**(667,181,084,913)**

7. SHORT-TERM REPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Book value	**Provision**	**Book value**	**Provision**
PTSC Thanh Hoa Technical Services Company	-	-	33,341,353,171	-
Dai Dung III Mechanical Corporation	9,161,506,802	-	10,314,205,658	-
Quang Anh Trading and Services Co., Ltd	3,099,958,629	(3,099,958,629)	3,099,958,629	(3,099,958,629)
Others	2,819,163,942	(1,179,856,494)	4,002,053,905	(772,248,494)
TOTAL	**15,080,629,373**	**(4,279,815,123)**	**50,757,571,363**	**(3,872,207,123)**

8. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	**Provision**	**Book value**	**Provision**
SHORT-TERM	**244,519,436,457**	**(14,978,430,323)**	**221,814,002,233**	**(8,708,348,922)**
Vietnam Oil and Gas Group (*)	169,785,513,359	-	169,785,513,359	-
Receivable from equitization	498,000,000	-	498,000,000	-
Advances	1,191,806,518	-	279,286,257	-
Deposits	14,439,578,090	-	10,115,000,000	-
Compensation Thot Not warehouse	5,951,288,931	-	5,951,288,931	-
Others	52,653,249,559	(14,978,430,323)	35,184,913,686	(8,708,348,922)
LONG-TERM	**2,474,592,400**	-	**2,513,022,095**	-
Deposits	2,474,592,400	-	2,513,022,095	-
TOTAL	**246,994,028,857**	**(14,978,430,323)**	**224,327,024,328**	**(8,708,348,922)**

9. BAD DEBTS

		30/06/2026			01/01/2026		
	Overdue period	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
SHORT-TERM		**666,719,776,886**	**4,440,353,841**	**(666,719,776,886)**	**666,313,468,886**	**4,440,353,841**	**(660,043,386,485)**
Trade receivables		**647,461,531,440**	**4,440,353,841**	**(647,461,531,440)**	**647,462,831,440**	**4,440,353,841**	**(647,462,830,440)**
Northern Petroleum and Gas JSC	> 3 years	124,164,578,894	-	(124,164,578,894)	124,164,578,894	-	(124,164,578,894)
Tien Phong Investment and Construction Development JSC	> 3 years	118,524,357,430	-	(118,524,357,430)	118,524,357,430	-	(118,524,357,430)
Quang Dong Transportation Trading JSC	> 3 years	87,946,610,123	-	(87,946,610,123)	87,946,610,123	-	(87,946,610,123)
Phu Lam Investment JSC	> 3 years	77,865,356,829	-	(77,865,356,829)	77,865,356,829	-	(77,865,356,829)
Vietnam International Construction JSC	> 3 years	69,438,325,811	-	(69,438,325,811)	69,438,325,811	-	(69,438,325,811)
Vu Anh Trading JSC	> 3 years	43,257,741,001	-	(43,257,741,001)	43,257,741,001	-	(43,257,741,001)
Song Phat JSC	> 3 years	26,371,285,621	-	(26,371,285,621)	26,371,285,621	-	(26,371,285,621)
Cam Giang Investment and Development JSC	> 3 years	20,010,740,366	-	(20,010,740,366)	20,010,740,366	-	(20,010,740,366)
Others		79,882,535,365	4,440,353,841	(79,882,535,365)	79,883,835,365	4,440,353,841	(79,883,834,365)
Short-term repayments to suppliers		**4,279,815,123**	-	**(4,279,815,123)**	**3,872,207,123**	-	**(3,872,207,123)**
Quang Anh Trading and Services Co., Ltd	> 3 years	3,099,958,629	-	(3,099,958,629)	3,099,958,629	-	(3,099,958,629)
Others	> 3 years	1,179,856,494	-	(1,179,856,494)	772,248,494	-	(772,248,494)
Other receivables		**14,978,430,323**	-	**(14,978,430,323)**	**14,978,430,323**	-	**(8,708,348,922)**
Tram Cuong Trading Service Company Limited	> 3 years	6,401,840,000	-	(6,401,840,000)	6,401,840,000	-	(6,401,840,000)
Dong Nai Port Services JSC	> 3 years	3,482,934,400	-	(3,482,934,400)	3,482,934,400	-	-
Others		5,093,655,923	-	(5,093,655,923)	5,093,655,923	-	(2,306,508,922)
LONG-TERM		**19,718,254,473**	-	**(19,718,254,473)**	**19,718,254,473**	-	**(19,718,254,473)**
Trade receivables		**19,718,254,473**	-	**(19,718,254,473)**	**19,718,254,473**	-	**(19,718,254,473)**
Tan Dinh Phong Import export trading and manufacturing Co., Ltd	> 3 years	12,839,699,605	-	(12,839,699,605)	12,839,699,605	-	(12,839,699,605)
Others	> 3 years	6,878,554,868	-	(6,878,554,868)	6,878,554,868	-	(6,878,554,868)
TOTAL		686,438,031,359	4,440,353,841	(686,438,031,359)	686,031,723,359	4,440,353,841	(679,761,640,958)

Movements of allowance for doubtful debts during the period were as follows:

	Current period	Prior period
	VND	VND
Opening balance	(679.761.640.958)	(679.144.208.096)
Increase in allowance	(6.676.390.401)	(887.909.041)
Allowance reversed	-	-
Closing balance	**(686.438.031.359)**	**(680.032.117.137)**
In which:		
- Trade recievables	*(667.179.785.913)*	*(667.451.561.092)*
- Other recievables	*(14.978.430.323)*	*(8.708.348.922)*
- Advances to suppliers	*(4.279.815.123)*	*(3.872.207.123)*

10. INVENTORIES

	30/06/2026		01/01/2026	
	Book value	Provision	Book value	Provision
Raw materials	1,891,426,339	-	1,851,453,820	-
Tools and supplies	902,912,549	-	937,742,613	-
Merchandise	37,191,597,411	(2,660,498,214)	17,668,461,954	-
TOTAL	**39,985,936,299**	**(2,660,498,214)**	**20,457,658,387**	-

11. PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short-term	**3,514,069,125**	**3,227,491,753**
Tools and supplies	403,282,635	588,338,257
Insurance fee	126,426,189	353,919,577
Others	2,984,360,301	2,285,233,919
Long-term	**328,800,119,564**	**340,720,786,433**
Land cost in An Hai	131,850,684,685	133,738,761,313
Geographical location advantages	126,619,638,471	129,881,367,561
Petroleum land advantage	18,697,784,256	19,154,171,478
Lease fixed assets	17,256,925,450	15,921,921,197
Ground leveling cost	15,200,058,208	15,504,059,374
Prepaid maintenance	14,452,834,565	19,096,688,844
Insurance fee	1,096,556,450	2,908,920,313
Others	3,625,637,479	4,514,896,353
	332,314,188,689	**343,948,278,186**

12. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

Taxes and other receivables from the State Budget

	01/01/2026	Payable during the period	Paid during the period	30/06/2026
	VND	VND	VND	VND
Value add tax	-	-	-	-
Corporate income tax	(1,522,093,964)	-	-	(1,522,093,964)
Personal income tax	-	-	2,039,651	(2,039,651)
Land tax, land rental	(114,882,944)	-	(114,882,944)	-
Enviromental protection tax	-	-	149,176	(149,176)
Others	-	-	-	-
Total	**(1,636,976,908)**	**-**	**(112,694,117)**	**(1,524,282,791)**

Taxes and amounts payable to State Budget

	01/01/2026	Payable during the period	Paid during the period	30/06/2026
	VND	VND	VND	VND
Value add tax	8,560,256,601	16,042,216,942	24,178,615,732	423,857,811
Corporate income tax	21,260,154	2,583,794	21,260,154	2,583,794
Personal income tax	125,040,772	161,820,395	266,220,186	20,640,981
Land tax, land rental	-	6,740,653,415	3,078,904,218	3,661,749,197
Enviromental protection tax	66,015,995,955	136,840,444,345	202,856,440,300	-
Others	-	500,000	500,000	-
Total	**74,722,553,482**	**159,788,218,891**	**230,401,940,590**	**4,108,831,783**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

13. TANGIBLE FIXED ASSETS

Unit: VND

	Buildings and structures	Machinery and equipment	Motor vehicles, transmission	Office equipment	Others	Totai
COST						
Opening balance	607,867,876,337	27,863,322,293	53,890,798,010	3,660,006,425	19,756,903,639	713,038,906,704
Increase in the period	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Other increases	-	-	-	-	-	-
Decrease in the period	-	-	-	-	-	-
Disposals and wrritten off	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Closing balance	607,867,876,337	27,863,322,293	53,890,798,010	3,660,006,425	19,756,903,639	713,038,906,704
						-
ACCUMULATED DEPRECIATION						-
Opening balance	415,043,891,234	25,664,810,519	47,715,242,813	3,533,346,710	19,756,903,639	511,714,194,915
Increase in the period	10,455,817,727	352,064,410	560,102,859	25,506,796	-	11,393,491,792
Allocated to current year's expenses	10,455,817,727	352,064,410	560,102,859	25,506,796	-	11,393,491,792
Other adjustments	-	-	-	-	-	-
Decrease in the period	-	-	-	-	-	-
Disposals and wrritten off	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Closing balance	425,499,708,961	26,016,874,929	48,275,345,672	3,558,853,506	19,756,903,639	523,107,686,707
						-
Net book value at opening balance	192,823,985,103	2,198,511,774	6,175,555,197	126,659,715	-	201,324,711,789
Net book value at closing balance	182,368,167,376	1,846,447,364	5,615,452,338	101,152,919	-	189,931,219,997
Fixed assets were fully depreciated, but still in active use.	107,527,683,196	15,646,089,691	37,692,138,324	3,352,100,652	533,145,305	164,751,157,168

14. FIXED ASSETS FINANCE LEASE

Unit: VND

	Machinary and equipment	Motor vehicles	TOTAL
COST			
Opening balance	-	**6,105,720,000**	**6,105,720,000**
Increase in the period	-	-	-
Financial lease	-	-	-
Decrease in the period	-	-	-
Returned of leased assets	-	-	-
Other decreases	-	-	-
Closing balance	-	**6,105,720,000**	**6,105,720,000**
ACCUMULATED DEPRECIATION			
Opening balance	-	**2,251,128,005**	**2,251,128,005**
Increase in the period	-	381,748,122	**381,748,122**
Depreciation	-	381,748,122	**381,748,122**
Closing balance	-	**2,632,876,127**	**2,632,876,127**
NET BOOK VALUE		-	
Opening balance		**3,854,591,995**	**3,854,591,995**
Closing balance	-	**3,472,843,873**	**3,472,843,873**

15. INTANGIBLE FIXED ASSETS

Unit: VND

	Land use rights	Software	Total
COST			
Opening balance	**144,231,652,761**	**3,554,276,528**	**147,785,929,289**
Increase in the period	-	-	-
Closing balance	**144,231,652,761**	**3,554,276,528**	**147,785,929,289**
ACCUMULATED DEPRECIATION			
Opening balance	**13,969,053,244**	**3,554,276,528**	**17,523,329,772**
Increase in the period	481,357,026	-	481,357,026
Depreciation	*481,357,026*	-	481,357,026
Closing balance	**14,450,410,270**	**3,554,276,528**	**18,004,686,798**
NET BOOK VALUE			
Opening balance	**130,262,599,517**	-	**130,262,599,517**
Closing balance	**129,781,242,491**	-	**129,781,242,491**

16. CONSTRUCTION IN PROGRESS

	30/06/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
Acquisition of fixed Assets	9,090,908	9,090,908	9,090,908	9,090,908
Major repair costs	973,919,740	973,919,740	90,909,090	90,909,090
Construction in progress (1)	171,897,327,677	171,897,327,677	66,244,314,453	66,244,314,453
Others	-	-	-	-
Total	**172,880,338,325**	**172,880,338,325**	**66,344,314,451**	**66,344,314,451**
Breakdown of construction in progress by project				
- An Hai warehouse Expansion Project	113,987,792,779	113,987,792,779	8,944,462,889	8,944,462,889
- Cai Mep Oil Terminal	56,164,171,321	56,164,171,321	56,164,171,321	56,164,171,321
- Others	1,745,363,577	1,745,363,577	1,135,680,243	1,135,680,243
Total	**171,897,327,677**	**171,897,327,677**	**66,244,314,453**	**66,244,314,453**

17. INVESTMENTS IN JOINT VENTURES AND ASSOCIATES

	30/06/2026		01/01/2026	
	Cost	Value under equity method	Cost	Value under equity method
Petec Logistics JSC	28,899,316,867	5,870,042,488	28,899,316,867	5,961,143,527
Total	**28,899,316,867**	**5,870,042,488**	**28,899,316,867**	**5,961,143,527**

18. INVESTMENTS IN EQUITY OF OTHER ENTITIES

	30/06/2026			01/01/2026		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Au Lac JSC	26,482,144,914	32,403,297,000	-	26,482,144,914	-	-
Sai Gon Fuel JSC	4,736,610,000	3,170,237,400	(1,566,372,600)	4,736,610,000	3,588,948,000	(1,147,662,000)
Dong Nai Building Material and Fuel JSC	3,246,978,529	5,864,359,400	-	3,246,978,529	6,260,599,900	-
Viet Tin Transport JSC	7,000,000,000	-	(7,000,000,000)	7,000,000,000	-	(7,000,000,000)
PetroVietnam Oil Nam Dinh JSC	280,000	-	(280,000)	280,000	-	(280,000)
TOTAL	**41,466,013,443**	**41,437,893,800**	**(8,566,652,600)**	**41,466,013,443**	**9,849,547,900**	**(8,147,942,000)**

(i) The Corporation has not determined the fair value of these investments for disclosure in the financial statements because market quotas/quoted market prices are not available for these companies and/or Vietnamese Accounting Standards and the corporate accounting regime do not provide guidance on calculating fair value using valuation techniques. Fair value may differ from the carrying amount.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

19. SHORT-TERM TRADE PAYABLES

	30-06-26 VND	01-01-26 VND
PetroVietnam Oil Corporation	508.831.640.910,00	389.479.015.739,00
PTSC Thanh Hoa Technical Services Company	44.235.440.525,00	
Others	6.663.266.085,00	3.699.095.239,00
Total	**559.730.347.520**	**393.178.110.978**

20. SHORT-TERM ACCRUED EXPENSES

Selling expenses	2.000.000.000	2.649.615.573
Repair expenses	10.600.000.000	-
Employee welfare expenses	12.717.920.000	2.622.790.000
Others	2.278.021.046	2.267.096.665
Cộng	**27.595.941.046**	**7.539.502.238**

21. OTHER PAYABLES

Short-term	**6.555.699.053**	**3.713.743.339**
Union funds and compulsory insurance	158.610.976	117.624.206
Receive short-term deposits	-	150.000.000
Others	6.397.088.077	3.446.119.133
Long-term	**84.331.962.308**	**55.852.068.829**
Receive long-term deposits	84.331.962.308	55.852.068.829
	90.887.661.361	**59.565.812.168**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

22. FINANCE BORROWING

	01/01/2026	Increases	Decreases	30/06/2026
Short-term finance lease liabilities	**958,876,600**	**480,069,071**	**478,807,505**	**960,138,166**
Vietcombank Financial Leasing Co., Ltd	958,876,600	480,069,071	478,807,505	960,138,166
Long-term finance lease liabilities	**1,009,958,383**	**-**	**480,069,071**	**529,889,312**
Vietcombank Financial Leasing Co., Ltd	1,009,958,383	-	480,069,071	529,889,312
TOTAL	**1,968,834,983**	**480,069,071**	**958,876,576**	**1,490,027,478**

Repayments of finance lease liabilities during the period

	Current period			Prior period		
Payment term	**Total**	**Interest payment**	**Pricipal payment**	**Total**	**Interest payment**	**Principal payment**
Vietcombank Financial Leasing Co., Ltd						
Less than 1 year	558,950,596	80,143,091	478,807,505	699,268,031	119,101,121	580,166,910
From 1 year to 5 years						
Over 5 years						

Debt service schedule	**30/06/2026**	**01/01/2026**
Within one year	960,138,166	958,876,600
Form the 2 year to 5 year	529,889,312	1,009,958,383
TOTAL	**1,490,027,478**	**1,968,834,983**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

23. OWNER EQUITY

Unit: VND

	Share capital	Treasury shares	Investment and development fund	Retained profits	Non-controlling interests	Total
Opening balance	2.488.774.701.456	(5.232.969.000)	8.760.524.885	(1.856.620.940.170)	14.204.029.473	649.885.346.644
Increase in the period	-	-	-	2.011.111.737	(11.901.382)	11.690.216.822
Net profit after tax	-	-	-	2.011.111.737	(11.901.382)	1.999.210.355
Decrease in the period	-		-	-		-
Other adjustments	-	-	-	-		-
Closing balance	2.488.774.701.456	(5.232.969.000)	8.760.524.885	(1.854.609.828.433)	14.192.128.091	651.884.556.999

Detail equity shareholders	30/06/2026		01/01/2026	
	Vốn góp	Tỷ lệ sở hữu	Vốn góp	Tỷ lệ sở hữu
- PetroVietnam Oil Corporation (PVOil)				
- Thu Duc Trading and Import Export JSC	2.353.025.701.456	94,55%	2.353.025.701.456	94,55%
- Công ty CP Thương nghiệp Bạc Liêu	1.993.510.000	0,08%	1.993.510.000	0,08%
- PetroVietnam Oil Sai Gon JSC	3.388.970.000	0,14%	3.388.970.000	0,14%
- Vung Tau Petroleum Joint Stock Company	2.790.920.000	0,11%	2.790.920.000	0,11%
- PetroVietnam Oil Ha Noi JSC	3.787.568.000	0,15%	3.787.568.000	0,15%
- Other entities outside PVOIL	123.788.032.000	4,97%	123.788.032.000	4,97%
Total	**2.488.774.701.456**	**100,00%**	**2.488.774.701.456**	**100,00%**

	30/06/2026	01/01/2026
Number of shares registered for issuance	**248,877,470**	**248,877,470**
Number of shares sold to the public	**248,877,470**	**248,877,470**
– Ordinary share	248,877,470	248,877,470
Number of repurchased shares (Treasury shares)	-	-
Number of outstanding shares	**248,877,470**	**248,877,470**
– Ordinary share	248,877,470	248,877,470
Par value per outstanding share (VND/share)	*10,000*	*10,000*

24. OFF BALANCE SHEET ITEMS

-

Foreign currencies

	30/06/2026	01/01/2026
- US Dollars (USD)	1,288.19	1,294.79
- Euro (EUR)	135.07	140.36
- Singapore Dollars (SGD)	170.32	181.42

Materials and goods held on custody

	30/06/2026	01/01/2026
- Petroleum M95 (Litter 15)	5,666	8,195,238
- Petroleum E5 (Litter 15)	194,948	25,468
- Petroleum E10 (Litter 15)	4,306,570	-
- Petroleum DO 0.05%S-II (Litter 15)	20,969,944	11,374,738
- Petroleum DO 0.001S-V (Litter 15)	62,575	21,647
- Petroleum FO 3.5%S (Kg)	6,881,019	15,286,261
- Materials for E10 gasoline blending (Litter 15)	4,449,741	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

25. REVENUES FROM SALES AND SERVICES RENDERED

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Commercial service (Petroleum)	5,423,372,545,841	2,463,873,704,755
Commercial service (Others)	1,569,295,997	1,132,442,268
Other Sales	88,644,950,216	86,259,755,624
Total	**5,513,586,792,054**	**2,551,265,902,647**

26. COSTS OF GOODS SOLD

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Commercial service (Petroleum)	5,325,393,020,661	2,431,381,711,035
Commercial service (Others)	1,505,207,091	1,120,594,518
Other Sales	768,524,615	620,527,052
Provision for inventory devaluation	2,660,498,214	-
Total	**5,330,327,250,581**	**2,433,122,832,605**

27. FINANCIAL INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Bank interest	295,470,801	124,195,545
Early payment interest	4,785,826,497	832,537,403
Gain on foreign exchange		50,493,730
Total	**5,081,297,298**	**1,007,226,678**

28. FINANCIAL EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Interest expense	80,143,091	119,101,121
Allowance for impairment of long-te	418,710,600	338,956,200
Total	**498,853,691**	**458,057,321**

29. SELLING EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Staff costs	68.515.811.881	45.985.014.762
Tools and supplies expense	2.910.336.936	3.321.637.711
Depreciation	11.694.364.192	12.154.906.859
Transportation expense	2.104.379.736	7.366.534.580
Repairs and maintenance expense:	23.340.963.819	9.006.808.297
Other Sales	41.262.629.605	30.440.931.808
Total	**149.828.486.169**	**108.275.834.017**

30. GENERAL AND ADMINISTRATION EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Staff costs	10.094.252.352	7.858.841.215
Tools and supplies expense	727.816.635	585.039.375
Depreciation	479.226.582	571.344.142
Taxes, fees and Duties	13.146.930.838	7.462.280.438
Provision expenses	6.676.390.401	887.909.041
Others	5.478.245.941	5.363.681.320
Total	**36.602.862.749**	**22.729.095.531**

31. PRODUCTION COST BY NATURE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Cost of materials and supplies	5.333.196.879.537	2.436.408.982.639
Labor costs	69.710.064.233	53.843.855.977
Depreciation and amortisation	12.173.590.774	12.726.251.001
Outsourced services and other expe	91.218.533.873	60.528.145.484
Total	**5.506.299.068.417**	**2.563.507.235.101**

32. OTHER INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Rebate income	258.247.882	167.264.895
Others	532.422.157	512.807.697
Total	**790.670.039**	**680.072.592**

33. OTHER EXPENSE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Penalties expense	108.410.913	-
Others	100	54.897.180
	-	-
Total	**108.411.013**	**54.897.180**

34. EARNING PER SHARE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Profit attributable to ordinary shareholders	**2.011.111.737**	**(11.197.503.347)**
Deductible adjustments	-	-
Profit used to calculate basic earning per share	**2.011.111.737**	**(11.197.503.347)**
Weighted average number of ordinai	248.877.470	248.877.470
Earning per share	**8**	**(45)**

35. Information on Related Parties

Related parties	Relationship
PetroVietnam Oil Corporation (PVOIL)	Owner
Vietnam National Industry - Energy Group	PVOIL is subsidiary of the Group
Petec Logistics JSC	Associate
PetroVietnam Oil Bac Lieu One Member Co., Ltd	Subsidiary of PVOIL
PetroVietnam Oil Thanh Hoa One Member Co., Ltd	Subsidiary of PVOIL
Me Kong Petroleum JSC	Subsidiary of PVOIL
PetroVietnam Oil Lube JSC	Subsidiary of PVOIL
PetroVietnam Oil Binh Thuan JSC	Subsidiary of PVOIL
PetroVietnam Oil Phu My JSC	Subsidiary of PVOIL
PetroVietnam Oil Sai Gon JSC	Subsidiary of PVOIL
PetroVietnam Oil Ha Noi JSC	Subsidiary of PVOIL
PetroVietnam Oil Hung Yen JSC	Subsidiary of PVOIL
Thai Binh Petroleum Services JSC	Subsidiary of PVOIL
PetroVietnam Oil Nam Dinh JSC	Subsidiary of PVOIL
PetroVietnam Oil Tay Ninh JSC	Subsidiary of PVOIL
PetroVietnam Oil Cai Lan JSC	Subsidiary of PVOIL
PetroVietnam Oil Phu Yen JSC	Subsidiary of PVOIL
PetroVietnam Oil Phu Tho JSC	Subsidiary of PVOIL
PetroVietnam Oil Vung Tau JSC	Subsidiary of PVOIL
Vung Ang Petroleum JSC	Subsidiary of PVOIL
PVOIL Mien Trung JSC	Subsidiary of PVOIL
Hai Phong PVOIL Petroleum JSC	Subsidiary of PVOIL
Thu Duc Trading and Import Export JSC	Subsidiary of PVOIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Sale of goods and services rendered	**109,031,568,236**	**82,121,390,950**
PetroVietnam Oil Corporation (PVOIL)	25,182,838,222	8,137,398,143
PetroVietnam Oil Thanh Hoa One Member Co., Ltd	-	10,999,068,573
PetroVietnam Oil Bac Lieu One Member Co., Ltd	42,523,032	2,627,727
Vietnam Petroleum Oil Transport One Member Co., Ltd	978,170,781	2,239,625,526
PetroVietnam Oil Sai Gon JSC	65,136,792	4,686,172,081
PetroVietnam Oil Vung Tau JSC	17,686,037	6,234,546
PetroVietnam Oil Ha Noi JSC	51,771,802,807	1,295,308,025
PetroVietnam Oil Hung Yen JSC	1,108,000,000	869,054,530
PetroVietnam Oil Nam Dinh JSC	-	456,975,920
PetroVietnam Oil Hai Phong JSC	614,219,920	5,203,049,383
PetroVietnam Oil Phu Yen JSC	5,753,752,315	6,790,739,746
PetroVietnam Oil Phu Tho JSC	4,477,890	10,900,462
PetroVietnam Oil Binh Thuan JSC	13,969,361,333	4,131,330,762
Vung Ang Petroleum JSC	45,834	5,488,206,358
PetroVietnam Oil Cai Lan JSC	4,891,898,149	12,859,725,043
Thu Duc Trading and Import Export JSC	8,218,110	4,034,556,118
PetroVietnam Oil Phu My JSC	68,429,130	-
PetroVietnam Oil Lube JSC	-	3,323,235
Me Kong Petroleum JSC	7,450,847	14,287,331,136
Petec Logistics JSC	4,547,557,037	619,763,636
Purchase goods and use services	**5,346,975,823,657**	**2,406,025,298,327**
Vietnam National Industry - Energy Group	50,000,000	-
PetroVietnam Oil Corporation (PVOIL)	5,267,392,607,587	2,388,355,467,960
Banch of PetroVietnam Oil Corporation - Nha Be Terminal	2,578,989,945	1,545,652,835
Banch of PetroVietnam Oil Corporation - Mien Dong Termina	277,352,880	216,590,230
Banch of PetroVietnam Oil Corporation - Dinh Vu Terminal	137,101,705	322,867,275
Banch of PetroVietnam Oil Corporation - Quang Ngai	756,093,134	493,547,125
PetroVietnam Oil Thanh Hoa One Member Co., Ltd	95,742,778	
Vietnam Petroleum Oil Transport One Member Co., Ltd	17,523,460,207	6,306,735,855
Petec Logistics JSC	60,000,000	90,000,000
Me Kong Petroleum JSC	898,363,381	381,852,668
Vung Ang Petroleum JSC	281,144,085	456,547,475
PetroVietnam Oil Lube JSC	1,411,313,823	1,219,090,728
PetroVietnam Oil Cai Lan JSC	14,888,565,708	70,949,555
PetroVietnam Oil Phu Yen JSC	1,088,455,690	1,239,080,880

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the consolidated financial statements

	From 01/01/2025 to 30/06/2026	From 01/01/2025 to 30/06/2026
	VND	VND
Purchase goods and use services		
Hai Phong PVOIL Petroleum JSC	2.351.479.245	4.695.021.727
PetroVietnam Oil Sai Gon JSC	9.725.252.083	141.363.366
PetroVietnam Oil Vung Tau JSC		
PetroVietnam Oil Ha Noi JSC		
PetroVietnam Oil Hung Yen JSC	15.533.484.435	724.772
PetroVietnam Oil Phu Tho JSC	69.861	63.001
PVOIL Mien Trung JSC	9.019.144.429	395.492.782
Thu Duc Trading and Import Export JSC	142.042.799	94.250.093
PetroVietnam Oil Phu My JSC	791.006.467	-
PetroVietnam Oil Nam Dinh JSC	1.497.222.222	-
PetroVietnam Oil Binh Thuan JSC	165.604.213	-
Thai Binh Petroleum Services JSC	137.229.550	-
	-	-
Early payment interest	**4.785.826.497**	**832.537.403**
PetroVietnam Oil Corporation (PVOIL)	4.785.826.497	832.537.403
Other income	**520.505.806**	**346.027.274**
PetroVietnam Oil Corporation (PVOIL)	520.505.806	346.027.274

	30/06/2026	01/01/2026
	VND	VND
Short-term trade receivables	**66.351.032.305**	**16.937.645.997**
PetroVietnam Oil Corporation (PVOIL)	20.327.544.273	12.369.052.400
Vietnam Petroleum Oil Transport One Member Co., Ltd	343.143.054	111.714.497
PetroVietnam Oil Nam Dinh JSC	4.440.353.841	4.440.353.841
PetroVietnam Oil Ha Noi JSC	41.225.047.419	45.117
PetroVietnam Oil Binh Thuan JSC	50.285	7.341.273
PetroVietnam Oil Vung Tau JSC	-	489.970
PetroVietnam Oil Bac Lieu One Member Co., Ltd	14.091.954	8.472.222
PetroVietnam Oil Sai Gon JSC	801.479	176.677

	30/06/2026	01/01/2026
	VND	VND
Short-term trade payables	**513.022.685.657**	**391.438.052.784**
PetroVietnam Oil Corporation (PVOIL)	508.831.640.909	389.479.015.739
PetroVietnam Oil Corporation (PVOIL)	507.993.152.880	388.633.959.283
Banch of PetroVietnam Oil Corporation - Nha Be Terminal	593.648.152	570.189.208
Banch of PetroVietnam Oil Corporation - Mien Dong Terminal	107.282.934	101.414.738
Banch of PetroVietnam Oil Corporation - Dinh Vu Terminal	12.240.072	33.894.731
Banch of PetroVietnam Oil Corporation in Quang Ngai	125.316.871	139.557.779

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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	30/06/2026 VND	01/01/2026 VND
Short-term trade payables		
Vietnam Petroleum Oil Transport One Member Co., Ltd	2.384.647.046	1.427.984.372
PetroVietnam Oil Phu Yen JSC	425.111.268	190.670.695
Vung Ang Petroleum JSC	-	52.576.519
Me Kong Petroleum JSC	160.756.882	151.203.310
PVOIL Mien Trung JSC	99.641.416	105.320.329
PetroVietnam Oil Lube JSC	264.029.920	28.777.089
Hai Phong PVOIL Petroleum JSC	-	-
PetroVietnam Oil Cai Lan JSC	2.571.232	2.504.731
Petec Coffee JSC	854.286.984	-
Other short-term receivables	**205.910.312.341**	**188.486.990.996**
Vietnam National Industry - Energy Group	169.785.513.359	169.785.513.359
Vietnam National Industry - Energy Group	498.000.000	498.000.000
PetroVietnam Oil Corporation (PVOIL)	75.582.000	20.988.797
PetroVietnam Oil Thanh Hoa One Member Co., Ltd	28.909.890	-
PetroVietnam Oil Ha Noi JSC	5.467.263.327	4.230.780.379
PetroVietnam Oil Sai Gon JSC	17.047.013.610	7.424.583.229
Thu Duc Trading and Import Export JSC	5.028.552.465	3.025.009.098
Me Kong Petroleum JSC	1.450.072.633	512.970.116
Petec Logistics JSC (dividend)	2.399.000.000	2.465.000.000
PetroVietnam Oil Vung Tau JSC	3.208.623.816	324.244.023
Vung Ang Petroleum JSC	778.080.056	163.452.469
PetroVietnam Oil Thai Binh JSC	-	3.600.000
PetroVietnam Oil Phu Tho JSC	9.223.680	882.250
Hai Phong PVOIL Petroleum JSC	31.811.655	28.160.126
PVOIL Mien Trung JSC	207.150	207.150
PetroVietnam Oil Binh Thuan JSC	95.535.000	-
PetroVietnam Oil Hung Yen JSC	6.923.700	3.600.000
Other current payables	**5.498.586.718**	**2.110.835.549**
PetroVietnam Oil Bac Lieu One Member Co., Ltd	353.244.080	187.367.601
PetroVietnam Oil Sai Gon JSC	1.643.956.853	367.125.961
Hai Phong PVOIL Petroleum JSC	1.096.311.345	359.297.915
PetroVietnam Oil Phu Tho JSC	301.115.589	130.434.651
PetroVietnam Oil Phu Yen JSC	12.523.000	-
PetroVietnam Oil Ha Noi JSC	64.405.526	65.313.987
PetroVietnam Oil Binh Thuan JSC	44.225.531	12.088.918
Me Kong Petroleum JSC	655.542.056	178.047.566
PetroVietnam Oil Vung Tau JSC	664.313.660	406.120.873
Thu Duc Trading and Import Export JSC	662.949.078	405.038.077
Receive long-term deposits	**73.579.452.308**	**43.655.558.829**
PetroVietnam Oil Corporation (PVOIL)	73.579.452.308	43.655.558.829

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
These notes are an integral part of and should be read in conjunction with the consolidated financial statements

36. Remuneration of the Board of Directors, Executive Board and Supervisory Board

Board of Directors members personnel compensation		**From 01/01/2026 to 30/06/2026**	**From 01/01/2025 to 30/06/2025**
Ms. Nguyen Linh Giang	Chairwoman (appointed on 11 August 2022)	39,000,000	-
Mr Truong Dai Hoang	Chairman (resigned on 11 August 2025)	-	39,000,000
Mr Tran Van Duong	Board member Chief Executive Officer	378,250,000	311,800,000
Mrs Vu Thi Thu	Board member	286,405,000	225,040,000
Mr Nguyen Thu Phong	Deputy General Director	287,484,000	233,672,000
Mr Phung Nhu Dung	Deputy General Director	296,605,000	225,040,000
Mr Nguyen Ba Nam	Deputy General Director	261,425,000	208,800,000
Supervisory Board		-	-
Mr Hoang Anh Tuan	Head of the board	247,608,000	200,264,000
Mrs Diep Thu Thuy	Member	171,194,000	137,712,000
Mrs Vuong Bich Tuyen	Member	18,000,000	18,000,000

37. COMPARATIVE FIGURES

The comparative figures presented in the Consolidated Statement of Financial Position are those from the audited Consolidated Balance Sheet as at December 31, 2025.

The comparative figures in the Interim Consolidated Statement of Profit or Loss and the Interim Consolidated Statement of Cash Flows are those from the reviewed Consolidated Financial Statements for the period from January 1, 2025 to June 30, 2025.

Certain items in the Consolidated Statement of Financial Position as at January 1, 2026 have been restated for consistency. Details are as follows:

Indicator	Code	31/12/2025	01/01/2026 Restated	Difference
Dividends and profits payable	313	-	137,874,025	137,874,025
Other short-term payables	320	3,851,617,364	3,713,743,339	(137,874,025)

Approve, dated 27./07/2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
Ms. Tran Thi Thanh Thuy	Mr. Trinh Anh Tuan	Mr. Tran Van Duong

M.S.D.N: 0300649476
TỔNG CÔNG TY THƯƠNG MẠI KỸ THUẬT VÀ ĐẦU TƯ -CTCP
P.XUÂN HÒA - TP.HỒ CHÍ MINH