PETROLEUM MECHANICAL JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended June 30, 2026

CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU

Digitally signed by CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU
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Ho Chi Minh City – August, 2026

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STATEMENT OF THE BOARD OF DIRECTORS

The Board of Directors of Petroleum Mechanical Joint Stock Company presents this report together with the Company's reviewed interim consolidated financial statements for the period ended June 30, 2026.

THE COMPANY

Petroleum Mechanical Joint Stock Company ("the Company") was established and operated under Business Registration Certificate No. 0301838116 firstly issued by Ho Chi Minh Department of Planning and Investment dated October 21, 1999, registered to change many times, the 13th time change dated February 23, 2026 issued by the Business Registration Office of the Ho Chi Minh City Department of Finance regarding the update of administrative boundaries.

Charter capital of the Company according to the 13th Business Registration Certificate dated February 23, 2026 is: VND 72,276,620,000 (In words: Seventy-two billion, two hundred and seventy-six million, six hundred and twenty thousand dong).

The Company's shares are listed on HNX with the code PMS.

Company headquarters: No. 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City.

BOARDS OF MANAGEMENT, SUPERVISORS AND DIRECTORS

The members of the Boards of Management, Supervisors and the Directors of the Company who have managed the Company during the period and up to the date of these interim consolidated financial statements include:

Board of Management	
Mr. Nguyen Ba Tung	Chairman
Mr. Doan Dac Hoc	Member
Mr. Ho Tri Luong	Member
Mr. Nguyen Quang Kien	Member
Mr. Nguyen Duy Hai	Member
Board of Supervisors	
Mrs. Nguyen Thi Hue	Head of Board
Mr. Le Duc Loi	Member
Mr. Vo Thanh Tung	Member
Board of Directors	
Mr. Doan Dac Hoc	Director
Mr. Ho Tri Luong	Deputy Director
Mr. Nguyen Duy Hai	Deputy Director
Mr. Nguyen Hong Kiem	Deputy Director

SUBSEQUENT EVENTS

According to the Board of Directors, events occurring after the statement of financial position date, in the material respects, there have been no significant events occurring after the statement of financial position date, affecting the financial position and operation of the Company which would require adjustments or disclosures to be made in the accompanied Interim Consolidated Financial Statements for the period ended June 30, 2026.

STATEMENT OF THE BOARD OF DIRECTORS (CONTINUED)

AUDITORS

CPA VIETNAM Auditing Company limited - A Member of INPACT has reviewed the Interim Consolidated Financial Statements for the period ended June 30, 2026.

BOARD OF DIRECTORS' RESPONSIBILITY

The Company's Board of Directors is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the financial position of the Company as at 30/06/2026 as well as of its income and cash flows statements for period ended June 30, 2026, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim consolidated financial statements. In preparing these interim consolidated financial statements, the Board of Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements;
- Design, implement and maintain an effective system of internal control for the purpose of properly preparing and presenting the interim consolidated Financial Statements, in order to limit errors and frauds;
- Prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim consolidated financial statements comply with prevailing Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and relevant legal regulations relating to preparation and presentation of the interim consolidated financial statements. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps to prevent and detect frauds together with other irregularities.

The Board of Directors confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

On behalf of the Board of Directors,

M.S.D.N: 0301838116 - C.T.C.P
CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU
THÀNH PHỐ HỒ CHÍ MINH

Doan Dac Hoc
Director
Ho Chi Minh City, August 24,2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Khuong Dinh Ward, Hanoi, Vietnam
+84 (24) 3 783 2121 info@cpavietnam.vn
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INPACT MEMBER

Số: 379/2026/BCSXHN-CPA VIETNAM-NV2

REPORT ON REVIEW OF THE INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
The Boards of Management, Supervisors and Directors
Petroleum Mechanical Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Petroleum Mechanical Joint Stock Company, prepared on August 24, 2025, from page 05 to page 37, including the interim consolidated Statement Of Financial Position as at June 30, 2026, and the interim consolidated Income Statement, and interim consolidated Cash flows Statement for the period ended June 30, 2025, and Notes to the interim consolidated Financial Statements.

The Board of Directors' responsibility

The Board of Directors are responsible for the true and fair preparation and presentation of these interim consolidated financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Accounting Enterprise System and prevailing relevant regulations in preparation and presentation of the Interim Consolidated Financial Statements and for such internal control as the Board of Directors determine is necessary to enable the preparation of the Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the interim financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of review service contract No. 2410 - Review of interim financial information performed by the Company's independent auditors.

The review of interim financial information includes the interviews of people who are responsible for the financial and accounting matters, and performance of other analytical and review procedures. Basically, a review has a narrower scope than that of an audit in accordance with the Vietnam Auditing Standards and consequently, it does not allow us to gain assurance that we will be aware of all material issues that may be discovered during an audit. Accordingly, we do not express an audit opinion.

Auditors' Opinion

Based on our review, we don't recognize any problem which causes us to believe that the accompanying interim consolidated financial statements, in all material respects, does not give a true and fair view of the financial position of the Company as at June 30, 2026 and the results of its operations and its cash flows for the period then ended, in accordance with the prevailing Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.

M.S.D.N: 0101917917 CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM THÀNH PHỐ HÀ NỘI - VIỆT NAM

Nguyen Thi Mai Hoa
Deputy General Director
Audit Practising Registration Certificate
No: 2326-2023-137-1
Authorised paper No. 08/2025/UQ-CPA VIETNAM date January 2, 2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT
Ha Noi, August 24,2026

PETROLEUM MECHANICAL
JOINT STOCK COMPANY
No. 446 No Trang Long, Binh Loi Trung Ward,
Ho Chi Minh City

Form B 01a – DN/HN
Issued under Circular No. 43/2026/TT-BTC
20[nd] April 2026 of the Ministry of Finance

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

	ASSETS	Code	Note	30/6/2026 VND	01/01/2026 (Restated) VND
A -	**CURRENT ASSETS (100=110+130+140+160)**	**100**		**261,014,914,986**	**221,259,182,166**
I.	**Cash and cash equivalents**	**110**	**5.1**	**34,326,682,316**	**19,377,366,094**
1.	Cash	111		34,326,682,316	19,377,366,094
III.	**Short-term receivables**	**130**		**139,322,635,042**	**107,530,063,855**
1.	Short-term receivables from customers	131	5.2	122,547,148,979	97,940,155,978
2.	Short-term repayments to suppliers	132	5.3	11,444,056,194	4,214,324,546
5.	Other short-term receivables	135	5.4	5,331,429,869	5,375,583,331
IV.	**Inventories**	**140**	**5.5**	**83,798,602,657**	**91,547,377,614**
1.	Inventories	141		83,798,602,657	91,547,377,614
VI.	**Other current assets**	**160**		**3,566,994,971**	**2,804,374,603**
1.	Short-term prepaid expenses	161	5.6	2,975,285,272	2,061,724,865
2.	Deductible value added tax	162		64,285,144	668,710,368
3.	Taxes and other receivables from government budget	163	5.13	527,424,555	73,939,370
B -	**LONG-TERM ASSETS (200 = 210+220+250+260+270)**	**200**		**123,140,349,393**	**132,573,685,670**
I.	**Long-term receivables**	**210**		**265,000,000**	**265,000,000**
5.	Other long-term receivables	215	5.4	265,000,000	265,000,000
II.	**Fixed assets**	**220**		**55,093,270,030**	**60,467,135,155**
1.	Tangible fixed assets	221	5.7	53,950,580,994	59,301,184,245
	- *Historical costs*	*222*		*170,514,050,177*	*170,255,550,177*
	- *Accumulated depreciation*	*223*		*(116,563,469,183)*	*(110,954,365,932)*
3.	Intangible fixed assets	227	5.8	1,142,689,036	1,165,950,910
	- *Historical costs*	*228*		*2,080,950,110*	*2,080,950,110*
	- *Accumulated amortization*	*229*		*(938,261,074)*	*(914,999,200)*
V.	**Long-term assets in progress**	**250**		**906,000,000**	**-**
2.	Construction in progress	252		906,000,000	-
VI.	**Long-term investments**	**260**	**5.9**	**23,127,842,531**	**27,225,280,353**
2.	Investments in joint ventures and associates	262		23,127,842,531	27,225,280,353
3.	Investments in equity of other entities	263		355,000,000	355,000,000
4.	Allowances for long-term investments	264		(355,000,000)	(355,000,000)
VI.	**Other long-term assets**	**270**		**43,748,236,832**	**44,616,270,162**
1.	Long-term prepaid expenses	271	5.6	43,715,432,291	44,576,329,019
2.	Deferred income tax assets	272		32,804,541	39,941,143
	TOTAL ASSETS (280 = 100+200)	**280**		**384,155,264,379**	**353,832,867,836**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at June 30, 2026

	RESOURCES	Code	Note	30/6/2026 VND	01/01/2026 (Restated) VND
C-	**LIABILITIES (300=310+330)**	**300**		**215,956,931,448**	**172,048,724,835**
I.	**Short-term liabilities**	**310**		**212,888,321,448**	**168,847,354,835**
1.	Short-term trade payables	311	5.10	74,735,878,351	57,910,878,853
2.	Short-term prepayments from customers	312	5.11	10,988,771,242	14,694,155,408
3.	Dividends and profits payable	313	5.12	9,943,999,486	8,427,866,476
4.	Taxes and other payables to government budget	314	5.13	5,395,059,769	1,488,938,068
5.	Payables to employees	315		11,140,683,577	18,245,922,858
6.	Short-term accrued expenses	316	5.14	11,803,045,734	3,414,982,756
10.	Other short-term payments	320	5.15	5,195,530,966	7,353,070,443
12.	Short-term provisions	322		-	-
13.	Bonus and welfare fund	323		1,762,795,325	1,147,495,423
II.	**Long-term liabilities**	**330**		**3,068,610,000**	**3,201,370,000**
8.	Other long-term payables	338	5.15	1,310,000,000	1,416,000,000
13.	Long-term provisions	343		1,758,610,000	1,785,370,000
D-	**OWNERS' EQUITY**	**400**	**5.16**	**168,198,332,931**	**181,784,143,001**
1.	Contributed capital	411		72,276,620,000	72,276,620,000
-	*Ordinary shares with voting rights*	*411a*		*72,276,620,000*	*72,276,620,000*
2.	Capital surplus	412		25,425,165,374	25,425,165,374
5.	Treasury shares	415		(343,472,600)	(343,472,600)
8.	Development and investment funds	418		40,673,334,997	40,673,334,997
10.	Undistributed profit after tax	420		30,166,685,160	43,752,495,230
-	*Undistributed profit after tax brought forward*	*420a*		*11,920,086,911*	*11,302,797,567*
-	*Undistributed profit after tax for the current period*	*420b*		*18,246,598,249*	*32,449,697,663*
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**384,155,264,379**	**353,832,867,836**

Ho Chi Minh City, August 24,2026

Preparer	Chief Accountant	Director
Do Thi Hong Hanh	**Tran Van Phuc**	**Doan Dac Hoc**

M.S.D.N: 030183... C.T.C.P CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU THÀNH PHỐ HỒ CHÍ MINH

PETROLEUM MECHANICAL
JOINT STOCK COMPANY
No. 446 No Trang Long, Binh Loi Trung Ward,
Ho Chi Minh City

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

INTERIM CONSOLIDATED INCOME STATEMENT

For the period ended June 30, 2026

	ITEMS	Code	Note	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
1.	Revenues from sales and services rendered	01	6.1	779,214,360,874	559,426,144,925
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10	6.1	779,214,360,874	559,426,144,925
4.	Cost of goods sold	11	6.2	711,027,313,496	490,298,719,082
5.	**Gross revenues from sales and services render (20 = 10-11)**	**20**		**68,187,047,378**	**69,127,425,843**
6.	Gain/Loss from the sale or disposal of investment properties.	21		-	-
7.	Financial income	22	6.3	55,433,842	153,155,921
8.	Financial expenses	23	6.4	2,247,446,592	1,744,743,824
	In which: Interest expenses	*24*		*2,118,268,190*	*1,696,118,466*
9.	Gain/Loss in Associates	25	**6.5**	6,023,742,819	5,518,763,940
10.	Selling expenses	25	6.6	24,275,650,896	21,449,386,798
11.	General and administrative expenses	26	6.6	26,626,719,338	25,807,458,440
12.	**Net profits from operating activities {30 = 20+21+22-(23+25+26)}**	**30**		**21,116,407,213**	**25,797,756,642**
13.	Other income	31	6.7	338,803,720	94,314,888
14.	Other expenses	32	6.7	53,996,880	749,638,682
15.	**Other profits (40 = 31-32)**	**40**	**6.7**	**284,806,840**	**(655,323,794)**
16.	**Total net profit before tax (50 = 30+40)**	**50**		**21,401,214,053**	**25,142,432,848**
17.	Current corporate income tax expenses	51	6.8	3,147,479,202	4,654,710,226
18.	Deferred corporate income tax expenses	52		7,136,602	(32,061,398)
19.	**Current corporate income tax expense (60 = 50-51-52)**	**60**		**18,246,598,249**	**20,519,784,020**
19.	Profit after tax of shareholders of the parent company	61		18,246,598,249	20,519,784,020
20.	Profit after tax of Non-controlling Shareholders	62		-	-
20	**Basic earnings per share**	**70**	6.9	**2,511**	**2,606**

Ho Chi Minh City, August 24,2026

Preparer	Chief Accountant	Director
Do Thi Hong Hanh	Tran Van Phuc	Doan Dac Hoc

CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU THÀNH PHỐ HỒ CHÍ MINH M.S.D.N: 0301838116

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period ended June 30, 2026

	ITEMS	Code	Note	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
I.	**Net cash flows from operating activities**				
1.	***Profit before tax***	***01***		***21,401,214,053***	***25,142,432,848***
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		6,480,175,007	4,344,784,196
	- Provisions	03		-	(3,000,000)
	- Foreign exchange gains/losses from the revaluation of foreign currency-denominated monetary items	04		(459,367)	(2,157,808)
	- Gains (losses) on investing activities	05		(6,027,852,738)	(5,577,594,980)
	- Interest expenses	06		2,118,268,190	1,696,118,466
3.	***Operating profit before changes in working capital***	***08***		***23,971,345,145***	***25,600,582,722***
	- Increase (decrease) in receivables	09		(31,061,493,618)	7,972,752,938
	- Increase (decrease) in inventories	10		7,748,774,957	(3,146,752,610)
	- Increase (decrease) in payables	11		13,248,697,805	(3,917,017,549)
	- Increase (decrease) in prepaid expenses	12		(900,473,561)	(2,091,422,097)
	- Interest paid	14		(2,118,268,190)	(1,688,399,963)
	- Enterprise income tax paid	15		(2,224,134,883)	(4,138,735,381)
	- Other payments on operating activities	17		(1,356,990,000)	(4,645,019,392)
	Net cash flows from operating activities	***20***		***7,307,457,655***	***13,945,988,668***
II.	**Cash flows from investing activities**				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		(1,164,500,000)	(729,383,338)
7.	Proceeds from interests, dividends and distributed profits	27		9,552,849,101	7,005,975,219
	Net cash flows from investing activities	**30**		**8,388,349,101**	**6,276,591,881**
III.	**Cash flows from financial activities**				
3.	Proceeds from borrowings	33		89,529,825,961	97,182,776,481
4.	Repayment of principal	34		(63,771,313,513)	(88,505,951,318)
6.	Dividends and profits paid to owners	36		(26,504,902,880)	(20,583,074,450)
	Net cash flows from financial activities	40		**(746,390,432)**	**(11,906,249,287)**
	Net cash flows during the period (50 = 20+30+40)	**50**		**14,949,416,324**	**8,316,331,262**
	Cash and cash equivalents at the beginning of the period	**60**	**5.1**	**19,377,366,094**	**20,834,914,435**
	Effect of exchange rate fluctuations	61		(100,102)	102,793
	Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**5.1**	**34,326,682,316**	**29,151,348,490**

Ho Chi Minh City, August 24, 2026

Preparer	Chief Accountant	Director
		CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU THÀNH PHỐ HỒ CHÍ MINH
Do Thi Hong Hanh	Tran Van Phuc	Doan Dac Hoc

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended June 30, 2026

1. COMPANY INFORMATION

1.1. Structure of ownership

Petroleum Mechanical Joint Stock Company was established and operated under Business Registration Certificate No. 0301838116 firstly issued by Ho Chi Minh Department of Planning and Investment dated October 21, 1999, registered to change many times, the 13th time change dated February 23, 2026 issued by the Business Registration Office of the Ho Chi Minh City Department of Finance regarding the update of administrative boundaries.

Charter capital of the Company according to the 13th Business Registration Certificate dated February 23, 2026 is: VND 72,276,620,000 (*In words: Seventy-two billion, two hundred and seventy-six million, six hundred and twenty thousand dong*).

The Company's shares are listed on HNX with the code PMS.

Company headquarters: No. 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City.

1.2 Operating industry and principal activities

- Producing and trading in mechanical packaging. New construction and repair of tanks;
- Wholesale of fire prevention and fighting equipment and tools; rescue and life-saving equipment. Trading in petroleum supplies and equipment. Mechanical packaging business. Wholesale of fire protection tools and equipment; rescue and life-saving equipment;
- Renovating specialized vehicles. Repairing tank trucks of all types. Maintenance and repair of cars and motor vehicles;
- Petroleum transportation business by road. Car transport business;
- Building and repairing ships, barges and other mechanical products;
- Construction and installation of wastewater treatment systems;
- Buy and sell gasoline. Petroleum retail agency;
- Construction and installation of pressure pipeline systems, fire prevention and fighting systems;
- Investment in construction and leasing of infrastructure of industrial parks and commercial centers;

Main activities of the Company and its Subsidiaries during the period: Petroleum trading, construction and installation of brand identity and Production and trading of tanks, tanks, construction and repair of tanks.

1.3 Normal production and business cycle

The Company's normal production and business cycle is 12 months.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

1.4 The Company structure

As at June 30, 2026, the Company has subsidiaries, Associated companies as follows:

	Address	Main line of business	Ownership Ratio	Voting Right ratio	Benefit rate
Subsidiaries					
Dong Nai Petroleum Mechanical Company Limited	Lots 108-109-110, Nhon Trach Textile and Garment Industrial Park, Nhon Trach Commune, Dong Nai Province, Vietnam	Manufacturing and trading mechanical packaging. Construction and repair of tanks...	100%	100%	100%
Associated					
P.M.G Gas Mechanical Company Limited	55 Nguyen Thi Huong Street, Nha Be Petroleum General Depot, Nha Be Commune, Ho Chi Minh City, Vietnam	Producing and trading all kinds of materials and industrial equipment for the gas, gasoline, oil industry, ...	49%	49%	49%

As of June 30, 2026, the Company has the following units operating in petroleum business:

Unit	Address
Independent accounting	
Tan Binh petroleum retail store - Branch of Petroleum Mechanical Joint Stock Company	Le Hong Phong Street, Tan Phuoc Quarter, Tan Dong Hiep Ward, Ho Chi Minh City

1.5 Number of employees at the end of the accounting period

The number of employees at the Company and its subsidiaries as of June 30, 2026, was 210 (the number of employees as of December 31, 2025, was 210).

1.6 Statement of information comparability on the interim consolidated financial statements

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidelines on the enterprise accounting regime. This Circular replaces the enterprise accounting regime issued in conjunction with Circular No. 200/2014/TT-BTC dated December 22, 2014, and Circular No. 53/2016/TT-BTC dated March 21, 2016, of the Ministry of Finance. Circular No. 99/2025/TT-BTC applies to fiscal years commencing on or after January 1, 2026.

The Company has applied the guidelines of Circular No. 99/2025/TT-BTC effective from January 1, 2026. In the event that the application of this Circular results in changes to the presentation of the financial statements, the Company will restate or reclassify comparative figures in accordance with regulations. Consequently, the accounting information and figures presented in the interim consolidated financial statements are comparable, as they have been calculated and presented on a consistent basis.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

2.1 Accounting period

The Company's financial year begins on 1st January and ends on 31st December.

The Company's interim consolidated financial statements are prepared for the accounting period from 1st January 2026 to June 30, 2026

2.2 Currency used in accounting

The accompanying interim consolidated financial statements, are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applies the Vietnamese Enterprise Accounting System issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim consolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the interim consolidated financial statements

The Company's interim consolidated financial statements have been prepared in accordance with Circular 202/2014/TT-BTC dated December 22, 2014, and Circular 43/2016/TT-BTC dated April 20, 2016—which amends and supplements certain articles of Circular 202/2014/TT-BTC—issued by the Ministry of Finance to provide guidance on the preparation and presentation of consolidated financial statements, specifically:

The interim consolidated financial statements comprise the Company's interim separate financial statements and the interim financial statements of the companies controlled by the Company (subsidiaries), prepared as of 30 June each year. Control is achieved when the Company has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

Interim business results of Subsidiaries acquired or sold during the period are presented in the interim consolidated statement of financial position from the date of purchase or until the date of sale of the investment in that subsidiary.

In case of necessity, the interim financial statements of the Subsidiaries are adjusted so that the accounting policies applied at the Company and the Subsidiaries are the same.

All transactions and balances between Companies within the same Company are eliminated when consolidating the interim financial statements.

The interest of non-controlling shareholders in the net assets of the Consolidated Subsidiary is determined as a Consolidated entry from the equity portion of the shareholders of the Holding Company. Non-controlling interests include the amount of non-controlling interests at the date of the initial business combination and the non-controlling interest's share in changes in total equity as of the date of the business combination from the date of the business combination. Loss incurred at a Subsidiary must be distributed proportionally to the share of the non-controlling shareholder, even if such loss is greater than the non-controlling shareholder's share of the subsidiary's net assets.

The interim consolidated financial statements for the accounting period ending June 30, 2026 are consolidated on the basis of the Company's interim separate financial statements for the accounting period ending June 30, 2026 of the parent company: Petroleum Mechanical Joint Stock Company, the subsidiary is Dong Nai Petroleum Mechanical Company Limited.

The accompanying interim consolidated financial statements are not intended to present the interim financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Accounting estimates

The preparation of the Interim consolidated financial statements in conformity with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and other prevailing accounting regulations in Vietnam requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates and assumptions.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Transactions in foreign currency

Transactions in currencies other than VND during the year are converted to VND at the actual exchange rate at the transaction date.

Assets and liabilities originating in currencies other than VND are converted into VND at the transfer buying rate and transfer selling rate of the commercial bank where the Company regularly has transactions. at the end of the accounting period.

All exchange rate differences are recorded in the interim consolidated income statement.

Financial investments

Investments in subsidiaries, associates and other investments

Investments in affiliated companies in which the Company has significant influence are presented using the equity method in the interim consolidated financial statements.

Investments in Associates are presented in the statement of financial position using the equity method.

Other investments: are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Provision for devaluation of investments in other investments is made when there is solid evidence showing a decline in the value of these investments at the statement of financial position date.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

A provision for bad debts is made whenever there are any indications or evidence suggesting that the Company is unable, or unlikely to be able, to collect its receivables, in accordance with current accounting regulations.

At the end of the accounting period, the Company revalues the balances of accounts receivable denominated in foreign currencies—which are classified as monetary items—using the average transfer buying and selling exchange rate of the commercial bank where the enterprise regularly conducts transactions.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories

Inventories are recorded at cost. In case the net realizable value is lower than the original price, the net realizable value will be calculated. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

Net realizable value is determined by the estimated selling price less the estimated costs to complete the product and the costs of marketing, sales and distribution incurred.

The value of inventory is calculated using the specific identification method for tanker truck cargo, and the First-In, First-Out (FIFO) method for petroleum products and other materials.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Buildings, structures	05 - 35
Machinery and equipment	05 - 10
Motor vehicles	06 - 08
Office equipment	04 - 06

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Intangible fixed assets and Amortization

Intangible fixed assets represent the value of computer software and are presented at cost less accumulated depreciation.

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Computer software and others are amortized on a straight-line basis over their estimated useful lives of 3 years.

The land use right is a land lot with an area of 3,000.5 m2 in Le Hong Phong Street, Tan Phuoc Quarter, Tan Dong Hiep Ward, Ho Chi Minh City with a term of use until October 5, 2055.

Construction in progress

Assets under construction for production, rental, administrative, or other purposes are recorded at cost. This cost includes related service costs and borrowing costs, in accordance with the Company's accounting policies. Depreciation of these assets is calculated in the same manner as for other assets, commencing when the asset is ready for use in the manner intended by the Company.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Prepaid expenses

Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. The Company's prepaid costs include tool costs, insurance costs, asset repair costs and other costs.

Tools and equipment already put into use are allocated to expenses using the straight-line method with an allocation period not exceeding 36 months.

The land rental expense for the property located on National Highway 1A, Long An Ward, Tay Ninh Province is allocated to expenses using the straight-line method until August 10, 2046.

Fixed assets major repairs expenses which have significant value incurring one time which are recorded to expenses and amortized on a straight-line basis over 36 months.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

At the end of the accounting period, the Company revalues outstanding liabilities denominated in foreign currencies using the average transfer buying and selling exchange rate of the commercial bank where the enterprise regularly conducts transactions.

Accounting principles for dividends and profits payable

Dividends are recognized as liabilities when the Company's Board of Directors, as authorized by the General Meeting of Shareholders, issues a dividend declaration and the Vietnam Securities Depository and Clearing Corporation announces the record date for entitlement to dividends.

Loans

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the interim consolidated income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Company recognizes Accrued expenses as follows:

- Accrued interest expense: Accrued according to the loan contract
- Other costs: Deducted in advance according to the estimate documents based on the contract and completed work volume.

Provisions for payables

The recognized amount of a provision for payables is the best estimate of the amount that will be required to settle the present obligation as at the fiscal year end date or at the end of the interim accounting period.

Only expenses related to the provision for payables made initially will be offset by such provision.

The difference between the unused provision made in the previous accounting period and the amount of provision payable in the reporting period is reversed and recorded as a decrease in production and business expenses during the year minus the difference. The larger of the provision payable for construction works warranty is reversed into other income during the year.

The Company's payable provisions are brand recognition construction warranty costs.

Owners' equity

Owner's investment capital is recorded according to the owner's actual contributed capital.

Share premium is recorded according to the larger/or smaller difference between the actual issuance price and the par value of shares when issuing shares for the first time, issuing additional shares or re-issuing treasury shares.Treasury shares are shares issued and then repurchased by the Company. Treasury shares are recorded at actual value and presented on the Consolidated Statement of Financial Position as a decrease in equity.

Treasury shares are recorded at cost and presented as a deduction from equity in the Statement of Financial Position.

Profit after corporate income tax is distributed to shareholders after funds have been appropriated according to the Company's Charter as well as legal regulations and approved by the General Meeting of Shareholders.

Revenue and other income

The Company's revenue includes revenue from selling goods, revenue from providing services and revenue from construction contracts.

Revenue from sale

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

(a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;

(b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) The amount of revenue can be measured reliably;

(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

(e) Costs related to transactions can be determined.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and other income (Continued)

Revenue from provision of services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction will flow to the Company;

(c) Identify the completed work as at the statement of financial position date; and

(d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue of construction

Revenues of construction are reliably recognized in the following cases:

For construction contracts stipulating that the contractor is paid according to the value of the volume performed, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and reflected on the issued invoice.

Increases and decreases in construction volume, compensation and other revenues are recognized as revenue only when agreed with the customer.

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Includes cost of construction works, cost of sales and service provision during the period recorded in accordance with revenue during the period.

Financial expenses

- Losses related to financial investment activities:

- Borrowing costs: Recorded monthly based on loan amount, loan interest rate and actual number of loan days.

- Exchange rate loss expense: Recorded when there is a difference between the actual transaction rate and the accounting book exchange rate and when there is a loss when re-evaluating monetary items denominated in foreign currencies.

- Late payment interest expense: Recorded based on principal amount, late payment interest rate and actual number of days late.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Corporate income tax expense and Deferred income tax expenses

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.
- Deferred income tax expenses: is corporate income tax payable in the future araising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities araising from transactions that directly recorded to equity.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Directors believes that the Company's main activities are trading petroleum, goods in the petroleum sector and building brand identity in a single geographical division, Vietnam. Therefore, the Company does not present segment reports by business segments and by geographical segments in accordance with Vietnamese Accounting Standard No. 28 - Segment Reporting.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/6/2026 VND	01/01/2026 VND
Cash	427,012,632	1,456,528,057
Demand deposits (*)	33,899,669,684	17,920,838,037
Total	**34,326,682,316**	**19,377,366,094**

(*) Demand deposit details:

	30/6/2026 VND	01/01/2026 VND
Viet Nam Joint Stock Commercial Bank For Industry And Trade	17,734,722,855	3,725,558,713
Joint Stock Commercial Bank for Foreign Trade of Vietnam	9,429,454,389	1,877,735.900
Prosperity and Growth Commercial Joint Stock Bank	5,969,627,923	4,813,910,672
Others	765,864,517	7,503,632,752
Total	**33,899,669,684**	**17,920,838,037**

5.2 Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	**122,547,148,979**	-	**97,940,155,978**	-
Petrolimex Dong Nai One Member Limited Liability Company	2,318,477,352	-	6,667,177,287	-
Petrolimex Gia Lai One Member Limited Liability Company	-	-	5,679,788,455	-
Petrolimex Khanh Hoa One Member Limited Liability Company	-	-	5,635,590,737	-
Sherwin-Williams (Vietnam) Limited	6,671,485,080	-	4,564,705,428	-
Castrol Bp Petco Limited Liability Company	15,354,323,064	-	13,286,645,568	
Petrolimex Ha Tay Transportation And Service Joint-Stock Company	17,550,000,000	-	-	-
Others	80,652,863,483	-	62,106,248,503	-
Total	**122,547,148,979**	-	**97,940,155,978**	-
*In which: **Receivables from related parties*** *(Details in Note 7.1)*	***45,539,537,636***	-	***37,849,232,296***	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.3 Repayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	**11,444,056,194**	**-**	**4,214,324,546**	**-**
CNBM International Corporation	-	-	2,192,046,891	-
Mega Technology Service Company Limited	7,227,120,161	-	240,682,901	-
Others	4,216,936,033	-	1,781,594,754	-
Total	**11,444,056,194**	**-**	**4,214,324,546**	**-**

5.4 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	**5,331,429,869**	**-**	**5,375,583,331**	**-**
Advances	2,108,749,766	-	636,688,322	-
Short - term deposits	486,049,202	-	94,683,432	-
Others	2,736,630,901	-	4,644,211,577	-
Collecting personal income tax	*1,033,947,850*		*2,185,991,917*	
Others	*1,702,683,051*		*2,458,219,660*	
Long-term	**265,000,000**	**-**	**265,000,000**	**-**
Long - term deposits	265,000,000	-	265,000,000	-
Total	**5,596,429,869**	**-**	**5,640,583,331**	**-**

(*) Employee cash advances are funds advanced by the Company to employees for the purpose of carrying out production and business activities or handling assigned tasks, in accordance with the Company's financial management regulations.

5.5 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Raw materials	58,455,181,756	-	56,000,444,097	-
Work in progress	9,095,557,659	-	9,760,691,608	-
Finished product	5,542,865,681	-	9,595,114,822	-
Goods	10,704,997,561	-	16,191,127,087	-
Total	**83,798,602,657**	**-**	**91,547,377,614**	**-**

The value of ending inventory used to mortgage and pledge loans as of June 30, 2026 is VND 56,636,069,607 (as of January 1, 2026, is VND 63,359,715,618).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

5.6 Prepaid expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	**2,975,285,272**	**2,061,724,865**
Land rental costs	2,930,726,401	1,886,063,500
Others	44,558,871	175,661,365
Long-term	**43,715,432,291**	**44,576,329,019**
Land rental costs (*)	43,702,345,445	44,550,155,327
Other prepaid expenses	13,086,846	26,173,692
Total	**46,690,717,563**	**46,638,053,884**

(*) In which:

- The land rental expense for the property located on National Highway 1A, Long An Ward, Tay Ninh Province is allocated to expenses using the straight-line method until August 10, 2046.

- Land use rights at Lots 108, 109, and 110 in Nhon Trach Textile and Garment Industrial Park, Hiep Phuoc Commune, Dong Nai Province, as stated in the land use right certificate No. CD 582309 issued by the Department of Natural Resources and Environment of Dong Nai Province on March 17, 2016, was contributed as capital by Petroleum Mechanical Joint Stock Company with a value of VND 51,000,000,000. The land use term is valid until 2053. This land use right is currently pledged as collateral for a loan at Vietnam Joint Stock Commercial Bank for Industry and Trade *(Details in note 5.16)*

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.7 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST					
As at 01/01/2026	**54,060,175,950**	**105,800,871,742**	**10,223,342,031**	**171,160,454**	**170,255,550,177**
Increase	-	258,500,000	-	-	258,500,000
As at 30/06/2026	**54,060,175,950**	**106,059,371,742**	**10,223,342,031**	**171,160,454**	**170,514,050,177**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**24,841,740,132**	**77,249,946,345**	**8,705,354,211**	**157,325,244**	**110,954,365,932**
Amortization	1,196,290,482	4,079,495,099	327,783,576	5,534,094	5,609,103,251
As at 30/06/2026	**26,038,030,614**	**81,329,441,444**	**9,033,137,787**	**162,859,338**	**116,563,469,183**
NET BOOK VALUE					
As at 01/01/2026	**29,218,435,818**	**28,550,925,397**	**1,517,987,820**	**13,835,210**	**59,301,184,245**
As at 30/06/2026	**28,022,145,336**	**24,729,930,298**	**1,190,204,244**	**8,301,116**	**53,950,580,994**

Net book value of tangible fixed assets used to secure bank loans as at 30 June 2026 is VND 24,927,532,979 (as at 01 January 2026 is VND 25,242,466,901).

History cost of tangible fixed assets which are fully depreciated but still in use as at 30 June 2026 is VND 62,367,178,345 (as at 01 January 2026 is VND 61,254,395,428).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.8 Intangible fixed assets

Unit: VND

	Land use rights (*)	IT software	Total
HISTORY COST			
As at 01/01/2026	**1,860,950,110**	**220,000,000**	**2,080,950,110**
As at 30/06/2026	**1,860,950,110**	**220,000,000**	**2,080,950,110**
ACCUMULATED AMORTIZATION			
As at 01/01/2026	**694,999,200**	**220,000,000**	**914,999,200**
Amortization	23,261,874		23,261,874
As at 30/06/2026	**718,261,074**	**220,000,000**	**938,261,074**
NET BOOK VALUE			
As at 01/01/2026	**1,165,950,910**	**-**	**1,165,950,910**
As at 30/06/2026	**1,142,689,036**	**-**	**1,142,689,036**

(*) The land use right is a land lot with an area of 3,000.5 m^2 in Le Hong Phong Street, Tan Phuoc Quarter, Tan Dong Hiep Ward, Ho Chi Minh City with a term of use until October 5, 2055.

The historical cost of intangible fixed assets which have been fully amortized but still in use as at 30 June 2026 is VND 220,000,000 (as at 01 January 2026: VND 220,000,000).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.9 Long-term financial investments

	Rate		30/6/2026 (VND)		01/01/2026 (VND)	
	Equity owned	Voting rights	Carrying amount	Equity method value	Carrying amount	Equity method value
Investments in joint ventures and associates			**11,037,210,441**	**23,127,842,531**	**11,037,210,441**	**27,225,280,353**
P.M.G Gas Mechanical Company Limited	49.00%	49.00%	11,037,210,441	23,127,842,531	11,037,210,441	27,225,280,353
Total			**11,037,210,441**	**23,127,842,531**	**11,037,210,441**	**27,225,280,353**

	Rate		30/6/2026 (VND)		01/01/2026 (VND)	
	Equity owned	Voting rights	Carrying amount	Equity method value	Carrying amount	Equity method value
Investments in others			**355,000,000**	**355,000,000**	**355,000,000**	**355,000,000**
Utxi Aquatic Products Processing Corporation (5,000 Shares)	49.00%	49.00%	355,000,000	355,000,000	355,000,000	355,000,000
Total			**355,000,000**	**355,000,000**	**355,000,000**	**355,000,000**

5.10 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	**74,735,878,351**	**57,910,878,853**
Nam Phuong Mechanical Construction Co., Ltd	49,887,893	100,044,406
Phuong Nam Advertising Production Trading Service Co., Ltd	232,342,923	2,279,982,064
Petrolimex Sai Gon One Member Limited Liability Company	13,513,867,039	8,550,508,299
Minh Duc - Minh Tam Co., Ltd	18,063,072,491	17,162,289,322
Tay Bac Saigon Automobile Joint Stock Company	11,149,200,000	-
Others	31,727,508,005	29,818,054,762
Total	**74,735,878,351**	**57,910,878,853**
In which:		
Payables to related parties	***18,663,544,043***	***14,312,167,441***
(Detail in Note 7.1)		

5.11 Prepayments from customers

	30/6/2026 VND	01/01/2026 VND
Short-term	**10,988,771,242**	**14,694,155,408**
Petrolimex Ninh Thuan Branch - Petrolimex One Member Limited Liability Company	5,064,310,919	5,064,310,919
Viet Nhan Auto Company Limited	-	5,358,000,000
Flint Group Vietnam Company Limited	435,240,000	720,360,000
Vhl Logistics Joint Stock Company	-	1,458,701,970
Petrolimex Information Technology And Telecommunication Joint Stock Company	1,719,153,615	
Petrolimex Construction 1 Joint Stock Company Group	2,136,750,000	
Others	1,633,316,708	2,092,782,519
Total	**10,988,771,242**	**14,694,155,408**
In which:		
Prepayments from related parties	***8,935,358,534***	***31,500,000***
(Detail in Note 7.1)		

5.12 Must pay dividends and profits

	30/6/2026 VND	01/01/2026 VND
Dividends and profits payable	9,943,999,486	8,427,866,476
Total	**9,943,999,486**	**8,427,866,476**

(*) Dividends payable consist of VND 1,598,001,600—representing dividends due to shareholders from undistributed post-tax profit for 2025—and VND 8,345,997,886 in unpaid dividends from prior years owed to shareholders who have neither registered their securities with the Vietnam Securities Depository and Clearing Corporation nor come to the Company in person to claim payment to date.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.13 Taxes and payables to, receivables from the State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/6/2026 VND
Payables	**1,488,938,068**	**15,740,979,480**	**11,834,857,779**	**5,395,059,769**
Short-term	***1,488,938,068***	***15,740,979,480***	***11,834,857,779***	***5,395,059,769***
VAT	309,637,830	4,734,026,509	4,708,225,940	335,438,399
Import and export duties	-	9,245,506	9,245,506	-
Corporate income tax	487,444,758	3,147,479,202	2,013,728,624	1,621,195,336
Occurred during the year	*487,444,758*	*3,100,210,046*	*1,966,459,468*	*1,621,195,336*
Additional tax collection and payment for the period	-	*47,269,156*	*47,269,156*	-
Personal income tax	349,411,734	1,715,100,361	1,656,731,511	407,780,584
Land tax, Land rental charges	-	6,100,626,900	3,069,981,450	3,030,645,450
Fee, charges and other payables	342,443,746	34,501,002	376,944,748	-
Receivables	**73,939,370**	**73,939,370**	**527,424,555**	**527,424,555**
Short-term	***73,939,370***	***73,939,370***	***527,424,555***	***527,424,555***
VAT	73,939,370	73,939,370	-	-
Import and export duties	-	-	67,905,360	67,905,360
Corporate income tax	-	-	210,406,259	210,406,259
Personal income tax	-	-	249,112,936	249,112,936

5.14 Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	**11,803,045,734**	**3,414,982,756**
Prepaid electricity bill	276,891,412	307,296,813
Accrual of equipment costs	959,666,000	
Accrued repair expenses	2,671,000,000	-
Accrued costs of construction projects	-	2,046,700,000
Pre-deduct shipping costs	100,000,000	774,858,303
Chi phí trích trước khác	7,795,488,322	286,127,640
Total	**11,803,045,734**	**3,414,982,756**

5.15 Other payables

	30/6/2026 VND	01/01/2026 VND
Short-term	**5,195,530,966**	**7,353,070,443**
Trade Union fees	213,905,460	198,092,100
Social insurance	1,013,120	1,013,120
Health insurance	189,960	189,960
Unemployment insurance	126,640	126,640
Others	4,980,295,786	7,153,648,623
Payables to construction teams	*1,738,987,930*	*4,566,619,599*
Others	*3,241,307,856*	*2,587,029,024*
Long-term	**1,310,000,000**	**1,416,000,000**
Deposits	1,310,000,000	1,416,000,000
Total	**6,505,530,966**	**8,769,070,443**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.16 Borrowings and finance lease liabilities

	30/6/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Short-term borrowings	**81,922,556,998**	**89,529,825,961**	**63,771,313,513**	**56,164,044,550**
Bank loan	**81,922,556,998**	**89,529,825,961**	**63,771,313,513**	**56,164,044,550**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Branch 7 - Ho Chi Minh City (*)	81,922,556,998	89,529,825,961	63,771,313,513	56,164,044,550
Total	**81,922,556,998**	**89,529,825,961**	**63,771,313,513**	**56,164,044,550**

(*) Limit loan contract No. 0820/2025-HĐCVHM/NHCT924-PMSDN dated August 26, 2025, between Dong Nai Petroleum Mechanical One Member Limited Liability Company and Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Branch 7 – Ho Chi Minh City. Credit limit: VND 100,000,000,000 (In words: One hundred billion Vietnamese dong). Credit limit term: 12 months from the date of contract signing. Loan term and interest rate: Specified in each individual debt acknowledgment document, but not exceeding 06 months. Loan purpose: To supplement working capital for production and business activities. Security measures:

+ Land use rights and all assets attached to land number CD 582309; Certificate number: CT28722 issued by the Department of Natural Resources and Environment of Dong Nai Province on March 17, 2016 with a total value assessed by Vietinbank of VND 192,194,000,000 (In words: One hundred ninety-two billion, one hundred ninety-four million VND) according to the minutes of revaluation of secured assets dated September 6, 2023 and Document amending and supplementing the contract of mortgage of land use rights and assets attached to land No. 0403/2017/HDTCBĐS-SDDBS01/NHCT924- CKXDDN on April 11, 2017.

+ According to goods mortgage contract No. 0611/2018/HDBĐ/NHCT924-PMSĐN dated June 25, 2018. Collateral is the entire inventory of the Mortgagor; The rights and interests of the Mortgagor arising from all insurance contracts; All claims, property rights, interests, indemnities and other payments that the Mortgagor may receive. The value of the mortgaged property is VND 40,000,000,000. (In words: Forty billion VND).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

5.17 Owners' equity

a. Changes of owners' equity

Unit: VND

	Share capital	Share premium	Treasury shares	The exchange rate differences	Retained profits	Total
As at 01/01/2025	**72,276,620,000**	**25,425,165,374**	**(343,472,600)**	**40,673,334,997**	**36,167,124,918**	**174,198,772,689**
Profit in previous year	-	-	-	-	32,687,697,663	32,687,697,663
Dividend payment 2024	-	-	-	-	(21,605,316,000)	(21,605,316,000)
Allocation of the 2024 reward and welfare fund	-	-	-	-	(1,468,672,184)	(1,468,672,184)
Allocation of additional remuneration for the Board of Directors and the Supervisory Board from 2024 profits.	-	-	-	-	(481,500,000)	(481,500,000)
Provisional allocation of remuneration for the Board of Directors and Supervisory Board members not involved in executive management from 2025 profits (*)	-	-	-	-	(238,000,000)	(238,000,000)
Remuneration/bonuses for the Board of Directors, Supervisory Board, Board of Management, and management personnel.	-	-	-	-	(943,200,000)	(943,200,000)
Profit distribution of an associate accounted for using the equity method	-	-			(365,639,167)	(365,639,167)
As at 01/01/2026	**72,276,620,000**	**25,425,165,374**	**(343,472,600)**	**40,673,334,997**	**43,752,495,230**	**181,784,143,001**
Profit this year	-	-	-	-	18,246,598,249	18,246,598,249
Dividend payment 2025 (*)	-	-	-	-	(28,086,910,800)	(28,086,910,800)
Allocation of additional remuneration for members of the Board of Directors and the Supervisory Board who are not involved in executive management, sourced from 2025 profits (*)	-	-	-	-	(557,200,000)	(557,200,000)
Provisional allocation of remuneration for the Board of Directors and Supervisory Board from 2026 profits (**)	-	-	-	-	(99,000,000)	(99,000,000)
Allocation from the 2025 reward and welfare fund (*)	-	-	-	-	(1,629,089,902)	(1,629,089,902)
Remuneration and bonuses for the Board of Directors, Supervisory Board, Board of Management, and management personnel (*)	-	-	-	-	(943,200,000)	(943,200,000)
Profit distribution of an associate accounted for using the equity method	-	-			(517,007,617)	(517,007,617)
As at 30/06/2026	**72,276,620,000**	**25,425,165,374**	**(343,472,600)**	**40,673,334,997**	**30,166,685,160**	**168,198,332,931**

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5.17 Owners' equity (Continued)

(*) According to Resolution No. 001/PMS-NQ-ĐHĐCĐ dated April 3, 2026, the Company's 2026 Annual General Meeting of Shareholders approved the profit distribution plan for 2025, specifically authorizing: a dividend payment of VND 28,086,910,800; an allocation of VND 1,629,089,902 to the reward and welfare fund; an allocation of VND 795,200,000 for the remuneration of non-executive members of the Board of Directors and the Supervisory Board; and the payment of bonuses totalling VND 943,200,000 to the Board of Directors, Supervisory Board, Board of Management, and managerial staff.

(**) Provisional allocations for the remuneration of the Board of Directors and the Supervisory Board from the 2026 profit were approved pursuant to Resolution No. 001/PMS-NQ-ĐHĐCĐ of the Company's 2025 Annual General Meeting of Shareholders, dated April 3, 2026.

b. Details of owners' equity

	30/6/2026 VND	01/01/2026 VND
Petrolimex Construction and Trading Corporation - One Member Limited Liability Company	33,248,770,000	33,248,770,000
Mrs. Tran Thi Hien	8,155,600,000	8,155,600,000
Others	30,613,350,000	30,613,350,000
Treasury stock	258,900,000	258,900,000
Total	**72,276,620,000**	**72,276,620,000**

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Shareholder's capital		
Opening balance	72,276,620,000	72,276,620,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	72,276,620,000	72,276,620,000
Dividends and distributed profits	**28,086,910,800**	**21,605,316,000**

d. Shares

	30/06/2026 Shares	01/01/2026 Shares
Quantity of registered shares	**7,227,662**	**7,227,662**
Quantity of issued shares	**7,227,662**	**7,227,662**
Common shares	7,227,662	7,227,662
Purchased shares	-	-
Outstanding shares	**7,227,662**	**7,227,662**
Common shares	7,227,662	7,227,662
Par value of outstanding share (VND/ share)	10,000	10,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

5.18 Off the interim consolidated statement of financial position items

a. Bad debts written off

	30/6/2026 VND	01/01/2026 VND
Bad debts written off	3,100,110,177	3,100,110,177

b. Foreign currency

	30/6/2026	01/01/2026
Foreign currencies		
Bank deposits		
USD	*8,031.66*	*52,041.22*

c. Company assets used for pledge or mortgage:

Fixed assets

Asset type	Item	History cost at 30/6/2026 VND	Net book value at 30/6/2026 VND	Mortgagee/ Pledgee	Purpose of security	Term
Buildings and Structures	Tangible fixed assets	37,000,000,001	24,927,532,979	Viet Nam Joint Stock Commercial Bank For Industry And Trade	Short-term loan	By August 26, 2026

Other assets

Asset type	Item	Value at 30/6/2026 VND	Mortgagee/ Pledgee	Purpose of security	Term
Raw material	Inventories	45,223,759,483	Viet Nam Joint Stock Commercial Bank For Industry And Trade	Short-term loan	By August 26, 2026
Product	Inventories	5,542,865,681			
Goods	Inventories	5,869,444,443			
Land use rights for Lots 108, 109, and 110 at Nhon Trach Textile and Garment Industrial Park.	Prepaid expenses	37,331,081,085			

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Revenue from sales of goods	772,359,396,563	550,157,884,667
Brand identity construction revenue	436,920,571	1,810,391,964
Revenue from provision of services	3,722,173,520	4,887,778,854
Others	2,695,870,220	2,570,089,440
Total	**779,214,360,874**	**559,426,144,925**
In which:		
Revenue from related parties	***78,529,346,633***	***37,699,022,819***
(Details in Note 7.1)		

6.2 Cost of goods sold

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Cost of goods	704,843,976,453	483,715,751,277
Cost of Brand identity construction	427,382,200	1,570,443,130
Cost of services	3,060,084,623	2,442,435,235
Others	2,695,870,220	2,570,089,440
Total	**711,027,313,496**	**490,298,719,082**

6.3 Financial income

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest income from deposits	51,323,923	24,485,654
Gains from deferred sales	3,650,552	34,345,386
Exchange rate difference gain due to revaluation of end-of-period exchange rate	459,367	45,259,390
Exchange rate difference gain due to revaluation of exchange rate during the period	-	49,065,491
Total	**55,433,842**	**153,155,921**

6.4 Financial expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest expense	2,118,268,190	1,696,118,466
Exchange rate loss incurred during the period	129,178,402	3,820,324
Exchange rate difference loss due to revaluation of end-of-period exchange rate	-	43,101,582
Late payment interest	-	1,703,452
Total	**2,247,446,592**	**1,744,743,824**

6.5 Profit or loss from associated companies

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 (Restated) VND
P.M.G Gas Mechanical Company Limited	6,023,742,819	5,518,763,940
Total	**6,023,742,819**	**5,518,763,940**

6.6 Selling expenses and General and administrative expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Selling expenses	**24,275,650,896**	**21,449,386,798**
Employee expenses	2,410,487,382	2,088,731,533
Materials expenses	298,134,255	1,172,521,049
Office supplies expenses	13,485,000	21,702,565
Amortization and Depreciation expenses	558,777,690	558,777,690
Warranty provision expenses / (reversal)	-	(3,000,000)
Outsourcing expenses	16,979,771,791	14,629,939,490
Others	4,014,994,778	2,980,714,471
General and administrative expenses	**26,626,719,338**	**25,807,458,440**
Employee expenses	11,785,249,701	9,664,960,985
Materials expenses	79,956,843	43,323,227
Office supplies expenses	-	81,880,428
Amortization and Depreciation expenses	506,182,418	510,256,782
Charges and fee	-	10,615,000
Outsourcing expenses	6,692,338,712	10,452,627,634
Others	7,562,991,664	5,043,794,384
Total	**50,902,370,234**	**47,256,845,238**

6.7 Other income/ Other expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Other income		
Debt settlement	-	26,290,003
Return of joint business profits	-	68,000,000
Others	338,803,720	24,885
Total	**338,803,720**	**94,314,888**
Other expenses		
Late payment interest, tax penalties and administrative penalties	45,524,664	566,011,744
Penalties for breaches of economic contracts	-	183,625,550
Others	8,472,216	1,388
Total	**53,996,880**	**749,638,682**
Net other income	**284,806,840**	**(655,323,794)**

6.8 Current corporate income tax expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 (Restated) VND
Corporate income tax expense based on taxable income for the current period	3,147,479,202	4,654,710,226
Total	**3,147,479,202**	**4,654,710,226**

6.9 Basic earnings per share

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND (Restated)
Profit after corporate income tax	**18,246,598,249**	**20,519,784,020**
Increase:	-	-
Decrease:	***(99,000,000)***	***(1,683,744,951)***
Appropriation to the bonus and welfare fund	-	*(814,544,951)*
Appropriation to the bonus fund for the Board of Directors, Executive Board and Board of Supervisors	*(99,000,000)*	*(869,200,000)*
Profit/(loss) attributable to ordinary shares (VND)	**18,147,598,249**	**18,836,039,069**
Weighted average number of ordinary shares outstanding during the period (shares)	7,227,662	7,227,662
Basic earnings per share (VND/ share)	**2,511**	**2,606**

As of the reporting date, the Company has not been able to reliably estimate the amount of profit for the accounting period ending June 30, 2026, that may be allocated to the bonus and welfare fund or for bonuses to the executive management. If the Company makes allocations to the bonus and welfare fund or grants bonuses to executive management for the accounting period ending June 30, 2026, the net profit attributable to shareholders and basic earnings per share will decrease.

(*) Basic earnings per share for the interim accounting period ended June 30, 2026, have been restated because, during 2026, the Company executed a profit distribution in accordance with the Annual General Meeting of Shareholders Resolution No. 001/PMS-NQ-ĐHĐCĐ dated April 3, 2026. This resolution mandated an appropriation of VND 1,629,089,902 to the bonus and welfare fund and VND 795,200,000 for the remuneration of the Board of Directors and the Supervisory Board; consequently, the profit attributable to ordinary shareholders used to calculate basic earnings per share for the interim period ended June 30, 2026, was reduced by one-half of these appropriated amounts.

Basic earnings per share for the interim accounting period ended 30 June 2025 changed as follows:

6.9 Basic earnings per share (Continued)

	For the period ended 30/06/2026 (Re-stated)	For the period ended 30/06/2025 (Stated)	Difference VND
Profit after corporate income tax	**20,519,784,020**	**20,519,784,020**	**-**
Adjustments for reduction	(1,683,744,951)	(99,000,000)	(1,584,744,951)
Bonus and welfare fund deduction	*(814,544,951)*	-	*(814,544,951)*
Remuneration of the Board of Directors and the Board of Supervisors	*(869,200,000)*	*(99,000,000)*	*(770,200,000)*
Profit attributable to common stockholders	**18,836,039,069**	**20,420,784,020**	**(1,584,744,951)**
Average number of outstanding shares in the period (shares)	7,227,662	7,227,662	-
Basic earnings per share (VND/share)	**2,606**	**2,825**	**(219)**

6.10 Production and business expenses by factors

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 (Restated) VND
Raw material expenses	206,324,064,134	144,959,334,478
Employee expenses	20,961,494,855	19,366,283,090
Amortization and Depreciation expenses	6,480,175,007	4,344,784,196
Provision expenses / (reversal)	-	(3,000,000)
Outsourcing expenses	512,723,113,627	359,210,916,932
Others	15,440,836,107	9,677,245,624
Total	**761,929,683,730**	**537,555,564,320**

7. OTHER INFORMATION

7.1 Information of related parties

The Company's related parties include:

Related parties	Relations
Vietnam National Petroleum Group	Parent company
Petrolimex Construction And Trading Corporation - Company Limited	Major shareholder
Petrolimex Dong Nai One Member Limited Liability Company	Subsidiaries
P.M.G Gas Mechanical Company Limited	Associated Company
Petrolimex Construction 1 Joint Stock Company Group	Associated Company
Direct Subsidiaries and Indirect Subsidiaries of Vietnam National Petroleum Group	Same parent company
Members of the Board of Directors, the Supervisory Board, the Board of Management, other managers, and their close family members.	Significant influence

7.1 Information of related parties (Continued)

During the period, the Company had the following transactions with related parties:

a. Remuneration for Boards of Management, Supervisors, Directors and other managers

Related parties	Nature of the transaction	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Board of Management, Board of Supervisors, Board of Directors and other managers	Salary and remuneration	4,784,062,000	4,478,513,000

Details are as follows:

Full name	Title	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Board of Directors		**1,017,600,000**	**903,100,000**
Mr. Nguyen Ba Tung	Chairman	64,100,000	-
Mr. Dinh Viet Hoang	Chairman (Dismissed from 01/10/2025)	198,600,000	272,900,000
Mr. Nguyen Quang Kien	Member	221,600,000	195,800,000
Mr. Doan Dac Hoc	Member	194,100,000	130,800,000
Mr. Ho Tri Luong	Member	169,600,000	130,800,000
Mr. Nguyen Duy Hai	Member	169,600,000	172,800,000
Supervisory Board		**600,600,000**	**532,800,000**
Mrs. Nguyen Thi Hue	Head of Board	236,600,000	210,800,000
Mr. Le Duc Loi	Member	182,000,000	161,000,000
Mr. Vo Thanh Tung	Member	182,000,000	161,000,000
Board of Directors		**2,602,261,000**	**2,515,501,000**
Mr. Doan Dac Hoc	Director	744,441,000	739,463,000
Mr. Ho Tri Luong	Deputy Director	606,152,000	594,576,000
Mr. Nguyen Duy Hai	Deputy Director	625,751,000	571,506,000
Mr. Nguyen Hong Kiem	Deputy Director	625,917,000	609,956,000
Other managers		**563,601,000**	**527,112,000**
Mr. Tran Van Phuc	Chief Accountant	563,601,000	527,112,000
Total		**4,784,062,000**	**4,478,513,000**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

7.1 Information of related parties (Continued)

b. Related Party Balance

Related parties	Relations	Nature	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Purchase of goods			**403,615,571,928**	**235,779,279,589**
Petrolimex Sai Gon One Member Limited Liability Company	Same Group	Purchase goods	401,274,514,900	234,025,836,000
Saigon Petrolimex Gas Company Limited	Same Group	Purchase goods	2,341,057,028	1,714,450,861
Petrolimex Dong Nai One Member Limited Liability Company	Same Group	Purchase goods	-	38,992,728
Sales			**78,529,346,633**	**37,699,022,819**
Viet Nam National Petroleum Group	Parent Company of Major Shareholder	Sell goods	14,990,000,000	-
Direct and indirect subsidiaries of Vietnam National Petroleum Group	Same Group	Sell goods	63,539,346,633	37,699,022,819
Other transactions			**12,967,020,300**	**11,874,814,150**
Petrolimex Construction and Trading Corporation – One Member Limited Liability Company	Major shareholder	Dividends	12,967,020,300	11,874,814,150

c. Transactions with related parties

Related parties	Relations	Nature	30/6/2026 VND	01/01/2026 VND
Short-term receivables from customers			**45,539,537,636**	**37,849,232,296**
Viet Nam National Petroleum Group	Parent Company of Major Shareholder	Sell goods	6,730,200,000	-
Direct and indirect subsidiaries of Vietnam National Petroleum Group	Subsidiaries	Sell goods	38,809,337,636	37,849,232,296
Short-term trade payables			**18,663,544,043**	**14,312,167,441**
Petrolimex Sai Gon One Member Limited Liability Company	Same Group	Purchase goods	18,063,072,491	13,722,423,459
Saigon Petrolimex Gas Company Limited	Same Group	Purchase goods	600,471,552	589,743,982
Short-term prepayments from customers			**8,935,358,534**	**31,500,000**
Petrolimex Ninh Thuan Branch - Petrolimex Khanh Hoa One Member Limited Liability Company	Same Group	Sell goods	5,047,954,919	-
Petrolimex Construction 1 Joint Stock Company Group	Associates of a major shareholder	Sell goods	2,168,250,000	31,500,000
Petrolimex Information Technology And Telecommunication Joint Stock Company	Subsidiary of a major shareholder	Sell goods	1,719,153,615	-

7.2 Commitments

Commitments under operating lease agreements where the Company is the lessee

Petroleum Mechanical Joint Stock Company leases two land lots under operating lease agreements as follows:

- The land plot at 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City, with a total area of 8,030.8 m², is used for offices and a production workshop. The lease is on a short-term, annual basis pending state implementation of zoning plans and is renewable each subsequent year provided the State does not issue a decision to adjust or reclaim the land; the lease payment due for 2026 is VND 6,818,149,200.
- A land plot located on National Highway 1A, Long An Ward, Tay Ninh Province, with a total area of 596 m², used as a petrol station business site. The land lease term runs until August 10, 2046; the lease payment due for 2026 is 72.570.000 VND.

7.3 Comparative figures

Comparative figures on the interim consolidated statement of financial position and related notes are taken from the consolidated financial statements for the year ended December 31, 2025 which are audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

Comparative information on the interim consolidated Income Statement, the interim consolidated Cash Flow Statement and related notes are data for the period ended June 30, 2025 which are reviewed by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

The Company has applied the guidelines of Circular 99/2025/TT-BTC effective from January 1, 2026. To ensure the comparability of information in the consolidated financial statements, the Company has restated certain items as of January 1, 2026, in the Interim Consolidated Statement of Financial Position as follows:

	01/01/2026 (Restated) VND	31/12/2025 (Presented) VND	Difference VND
Dividends and profits payable	8,427,866,476	-	8,427,866,476
Other short-term payments	7,353,070,443	15,780,936,919	(8,427,866,476)

Ho Chi Minh City, August 24,2026

Preparer	Chief Accountant	Director
Do Thi Hong Hanh	Tran Van Phuc	Doan Dac Hoc

M.S.D.N: 0301830... C.T.C.P CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU THÀNH PHỐ HỒ CHÍ MINH