PETROLEUM MECHANICAL JOINT STOCK COMPANY

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

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 separate 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 21 October 1999, Changes to the registration and the 13th change dated 23 February 2026, issued by the Business Registration Office – Department of Finance of Ho Chi Minh City, regarding the update of administrative boundaries.

Charter capital of the Company according to the 13th Business Registration Certificate dated 23 February 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, Supervisory and the Directors of the Company who have managed the Company during the period and up to the date of these interim separate 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, in the material respects, there have been no significant events occurring after the report date, affecting the financial position and operation of the Company which would require adjustments or disclosures to be made in the Interim Separate Statements accompanied.

AUDITORS

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

STATEMENT OF THE BOARD OF DIRECTORS (CONTINUED)

BOARD OF DIRECTORS' RESPONSIBILITY

The Company's Board of Directors is responsible for preparing the interim separate financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026 as well as of its income and cash flows statements for period ended 30 June 2026, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim separate financial statements. In preparing these interim separate 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 separate financial statements;
- Design, implement and maintain an effective system of internal control for the purpose of properly preparing and presenting the interim separate Financial Statements, in order to limit errors and frauds;
- Prepare the interim separate 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 separate financial statements comply with prevailing Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and relevant legal regulations relating to preparation and presentation of the interim separate 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 separate financial statements.

On behalf of the Board of Directors,

CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU

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

CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
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Khuong Dinh Ward, Hanoi, Vietnam
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INPACT MEMBER

No: 378/2026/BCSX-CPA VIETNAM-NV2

REPORT ON REVIEW OF THE INTERIM FINANCIAL INFORMATION

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

We have reviewed the accompanying interim separate financial statements of Petroleum Mechanical Joint Stock Company, prepared on August 24, 2026, from page 04 to page 31, including the interim separate financial position as at June 30, 2026, and the interim separate Income Statement, and interim separate Cash flows Statement for the period ended June 30, 2026, and Notes to the Interim Separate Financial Statements.

The Board of Directors' responsibility

The Board of Directors are responsible for the true and fair preparation and presentation of these interim separate financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Accounting Enterprise System and prevailing relevant regulations in preparation and presentation of the Interim Separate Financial Statements and for such internal control as the Board of Directors determine is necessary to enable the preparation of the Interim Separate 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' Conclusion

Based on our review, we don't recognize any problem which causes us to believe that the accompanying interim separate financial statements, in all material respects, does not give a true and fair view of the financial position of the Company as at 30 June 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 separate 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 Practicing Registration Certificate
No: 2326-2023-137-1
Authorized paper No. 08/2026/UQ-CPA VIETNAM dated 02 January 2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT
Ha Noi, August 24,2026

INTERIM SEPARATE FINANCIAL POSITION

As at 30 June 2026

	ASSET	Code	Note	30/6/2026 VND	01/01/2026 (restated) VND
A -	**CURRENT ASSETS (100=110+130+140+160)**	**100**		**79,023,865,732**	**69,324,874,784**
I.	**Cash and cash equivalents**	**110**	**5.1**	**22,610,060,563**	**12,859,421,613**
1.	Cash	111		22,610,060,563	12,859,421,613
III.	**Short-term receivables**	**130**		**32,153,049,856**	**33,596,797,381**
1.	Short-term receivables from customers	131	5.2	22,598,955,672	30,231,822,041
2.	Short-term prepayments to suppliers	132	5.3	7,426,168,681	880,489,683
5.	Other short-term receivables	135	5.4	2,127,925,503	2,484,485,657
IV.	**Inventories**	**140**	**5.5**	**21,029,767,963**	**22,776,933,504**
1.	Inventories	141		21,029,767,963	22,776,933,504
VI.	**Other current assets**	**160**		**3,230,987,350**	**91,722,286**
1.	Short-term deferred expenses	161	5.6	2,930,726,401	91,722,286
2.	Deductible value added tax	162		64,285,144	-
3.	Taxes and other receivables from government budget	163	5.13	235,975,805	-
B -	**LONG-TERM ASSETS (200 = 210+220+260+270)**	**200**		**117,264,847,970**	**119,672,628,777**
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**		**10,578,286,323**	**12,814,359,592**
1.	Tangible fixed assets	221	5.7	9,435,597,287	11,648,408,682
	- Historical costs	*222*		*101,138,657,054*	*101,138,657,054*
	- Accumulated depreciation	*223*		*(91,703,059,767)*	*(89,490,248,372)*
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)*
VI.	**Long-term investments**	**260**	**5.9**	**100,037,210,441**	**100,037,210,441**
1.	Investments in subsidiaries	261		89,000,000,000	89,000,000,000
2.	Investments in joint ventures and associates	262		11,037,210,441	11,037,210,441
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**		**6,384,351,206**	**6,556,058,744**
1.	Long-term deferred expenses	271	5.6	6,384,351,206	6,556,058,744
	TOTAL ASSETS (280 = 100+200)	**280**		**196,288,713,702**	**188,997,503,561**

INTERIM SEPARATE FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

	RESOURCES	Code	Note	30/6/2026 VND	01/01/2026 (restated) VND
C-	**LIABILITIES (300=310+330)**	**300**		**51,449,576,004**	**45,357,894,473**
I.	**Short-term liabilities**	**310**		**48,380,966,004**	**42,156,524,473**
1.	Short-term trade payables	311	5.10	14,401,172,517	14,597,957,080
2.	Short-term prepayments from customers	312	5.11	9,728,175,002	5,709,151,998
3.	Dividends and profit payables	313	5.12	9,943,999,486	8,427,866,476
4.	Short-term Taxes and other payables to State budget	314	5.13	3,598,046,261	619,785,694
5.	Payables to employees	315		2,550,014,378	3,054,077,730
6.	Short-term accrued expenses	316	5.14	997,871,004	2,082,220,004
10.	Other short-term payments	320	5.15	6,549,650,788	7,215,078,923
13.	Bonus and welfare funds	323		612,036,568	450,386,568
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**	**144,839,137,698**	**143,639,609,088**
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.	Share premium	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		6,807,489,927	5,607,961,317
-	*Undistributed profit after tax brought forward*	*420a*		-	-
-	*Undistributed profit after tax for the current year*	*420b*		*6,807,489,927*	*5,607,961,317*
	TOTAL RESOURCES (440 = 300+400)	**440**		**196,288,713,702**	**188,997,503,561**

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: 0301838... C.T.C.P
CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU
THÀNH PHỐ HỒ CHÍ MINH

INTERIM SEPARATE INCOME STATEMENT

For the period ended 30 June 2026

	ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
1.	Revenues from sales and services rendered	01	6.1	481,283,633,387	330,480,332,104
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10	6.1	481,283,633,387	330,480,332,104
4.	Cost of goods sold	11	6.2	465,892,548,445	315,483,189,087
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**15,391,084,942**	**14,997,143,017**
6.	Gain/(loss) on sale and disposal of investment properties	21		-	-
7.	Financial income	22	6.3	31,742,007,854	24,671,567,436
8.	Financial expenses	23	6.4	115,589,201	154,696,009
	In which: interest expenses	*24*		*51,000,000*	*153,150,685*
9.	Selling expenses	25	6.5	8,135,867,736	7,747,094,923
10.	General administrative expenses	26	6.5	6,145,925,062	6,047,355,533
11.	**Net profits from operating activities {30 = 20+21+22-(23+25+26)}**	**30**		**32,735,710,797**	**25,719,563,988**
12.	Other income	31	6.6	4,166,725	68,024,885
13.	Other expenses	32	6.6	-	183,625,550
14.	**Other profits (40 = 31-32)**	**40**	6.6	**4,166,725**	**(115,600,665)**
15.	**Total net profit before tax (50 = 30+40)**	**50**		**32,739,877,522**	**25,603,963,323**
16.	Current corporate income tax expenses	51	6.7	224,948,210	228,887,418
17.	Deferred corporate income tax expenses	52		-	-
18.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**32,514,929,312**	**25,375,075,905**

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: 0301838 C.T.C.P CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU THÀNH PHỐ HỒ CHÍ MINH

INTERIM SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the period ended 30 June 2026

	ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I.	**Net cash flows from operating activities**				
1.	***Profit before tax***	***01***		***32,739,877,522***	***25,603,963,323***
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		2,394,693,961	2,326,521,247
	- Provisions	03		-	(3,000,000)
	- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(459,367)	(51,681)
	- Gains (losses) on investing activities	05		(31,720,401,599)	(24,667,691,652)
	- Interest expenses	06		51,000,000	153,150,685
3.	***Operating profit before changes in working capital***	***08***		***3,464,710,517***	***3,412,891,922***
	- Increase (decrease) in receivables	09		1,161,441,691	12,881,856,504
	- Increase (decrease) in inventories	10		1,747,165,541	5,757,765,564
	- Increase (decrease) in payables	11		2,942,279,400	(2,188,592,037)
	- Increase (decrease) defered expenses	12		(2,825,917,269)	(2,361,856,978)
	- Interest paid	14		(51,000,000)	(153,150,685)
	- Paid corporate income tax	15		(529,053,901)	(194,099,773)
	- Other payments on operating activities	17		(1,356,990,000)	(3,121,319,392)
	Net cash flows from operating activities	***20***		***4,552,635,979***	***14,033,495,125***
II.	**Cash flows from investing activities**				
7.	Proceeds from interests, dividends and distributed profits	27		31,702,905,263	24,667,691,652
	Net cashflow from investing activities	**30**		**31,702,905,263**	**24,667,691,652**
III.	**Cash flows from financing activities**				
3.	Proceeds from borrowings	33		3,000,000,000	14,000,000,000
4.	Repayment of financial principal	34		(3,000,000,000)	(25,600,000,000)
6.	Dividends and profits paid to the owner	36		(26,504,902,880)	(20,583,074,450)
	Net cashflow from financing activities	**40**		**(26,504,902,880)**	**(32,183,074,450)**
	Net cashflow during the period (50 = 20+30+40)	**50**		**9,750,638,362**	**6,518,112,327**
	Cash and cash equivalents at beginning of period	**60**	**5.1**	**12,859,421,613**	**13,124,519,373**
	Effect of exchange rate fluctuations	61		588	51,681
	Cash and cash equivalents at end of period (70 = 50+60+61)	**70**	**5.1**	**22,610,060,563**	**19,642,683,381**

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: 0301838... - C.T.C.P
CÔNG TY CỔ PHẦN CƠ KHÍ XĂNG DẦU
THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
For the period ended 30 June 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 21 October 1999, Changes to the registration and the 13th change dated 23 February 2026, issued by the Business Registration Office – Department of Finance of Ho Chi Minh City, regarding the update of administrative boundaries.

Charter capital of the Company according to the 13th Business Registration Certificate dated 23 February 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 during the period: Petroleum trading and construction and installation of brand identity.

1.3 Normal production and business cycle

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

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

1.4 The Company structure

As at 30 June 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	Manufacturing and trading of packaging mechanics. Fabrication and repair of tanks and containers repair of tanks...	100%	100%	100%
Associated					
P.M.G Gas Mechanical Company Limited	Warehouse B, Nha Be Petroleum Terminal, Nha Be Commune, Ho Chi Minh City	Producing and trading all kinds of materials and industrial equipment for the gas, gasoline, oil industry, ...	49%	49%	49%

As at 30 June 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 as at 30 June 2026 is 50 people (Number of employees as at 31 December 2025 is 51 people).

1.6 Statement of information comparability on the interim separate financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC, providing guidance on the Enterprise Accounting Regime, which replaces the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has adopted the Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC effective from 1 January 2026. Where the adoption of this Circular results in changes to the presentation of the financial statements, the Company has restated or reclassified the comparative information, where applicable, in accordance with the relevant requirements. Accordingly, the accounting information and figures presented in these Interim Separate Financial Statements are comparable, as they have been prepared and presented on a consistent basis.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

The Company's fiscal year is the calendar year, beginning on January 1 and ended on December 31.

Interim Separate Financial Statements have been prepared for the accounting period ended 30 June 2026.

2.2 Accounting currency

The accompanying Interim Separate Financial Statements are expressed in Vietnam Dong (VND).

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

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applies the Vietnamese Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister 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 separate financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the interim separate financial statements

The attached financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim separate financial statements.

The accompanying interim separate financial statements are the Company's ones, therefore, they do not include the interim financial statements of subsidiaries. Users of the interim separate financial statements should read them together with the Company's separate financial statements for the period ended 30 June 2026 to obtain full information of the Company's financial position as well as the results of operations and cash flows during the period.

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

Accounting estimates

The preparation of the Interim separate 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 separate financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits

Financial investments

Investments in subsidiaries, associates and other investments

- Investments in Subsidiaries: Investments in Subsidiaries over which the Company holds control are presented using the cost method on the interim separate financial statements.

  Profit distributions that Company received from the accumulated profits of the subsidiaries after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

- Investments in Associate Companies: Investments in Associate Companies over which the Company has significant influence are presented using the cost method in the interim separate financial statements.

  Profit distributions that Company received from the accumulated profits of the associates after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

  Investments in subsidiaries, joint ventures, associates and other investments are presented at cost less allowance for diminution in value (if any) in the financial position).

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments (Continued)

Other investments

Other investments are recognized at cost, including the purchase price and directly attributable acquisition costs. After initial recognition, these investments are measured at cost less any allowance for impairment losses.

Allowance for loss of investments

Allowance for losses of investments in subsidiaries, contributions to joint ventures, investments in associates and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the 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.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured 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 the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

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 straight line method over their estimated useful lives. Details are as follows:

	Years
Buildings, structures	05 - 25
Machinery and equipment	06 - 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 period.

Intangible fixed assets and Amortization

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

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 05 October 2055.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred expenses

Deferred 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 Deferred expenses comprise the following:

Tools and equipment

Tools and equipment that have been put into use are allocated to expenses on a straight-line basis over the allocation period of no more than 36 months.

Repair expense of assets and other deferred expenses

Land rental expenses for the land located at National Highway 1A, Long An Ward, Tay Ninh Province, are amortized to expenses on a straight-line basis through 10 August 2046.

Asset repair costs and other significant one-off expenses are amortized to expenses on a straight-line basis over a period not exceeding 36 month.

Trade payables and other payables

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

This account payables are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- 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 is an independent entity with the Company. Trade payables include payables between the parent company and its subsidiaries, joint ventures and associates;
- 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 remeasures the balances of these foreign currency-denominated liabilities, which are monetary items denominated in foreign currencies, using the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions.

Dividends and profit payables

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

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:

- Other expenses: Pre-deduct shift costs, electricity bills, and transportation costs according to actual expenses incurred.

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 pr.

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.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Separate Financial position as a decrease in equity.

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;
e) Costs related to transactions can be determined.

Revenue from 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 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 balance sheet date; and

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

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

For interest, dividends, distributed profits and other income: Revenue is recognized when the Company has the ability to 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 recorded during the period in accordance with revenue during the period.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Corporate income tax expense

Income tax expense (or income tax income) comprises current income tax expense and deferred income tax expense (or current income tax income and deferred income tax income) recognized in determining the profit or loss for the 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.

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.

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.

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

5.1 Cash and cash equivalents

	30/6/2026 VND	01/01/2026 VND
Cash	172,426,985	162,174,637
Demand deposits (*)	22,437,633,578	12,697,246,976
Total	**22,610,060,563**	**12,859,421,613**

(*) Details of demand deposits at banks:

	30/6/2026 VND	01/01/2026 VND
Vietnam Joint Stock Commercial Bank For Industry and Trade	6,358,857,800	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	679,693,466	2,280,041,691
Total	**22,437,633,578**	**12,697,246,976**

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

5.2 Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**22,598,955,672**	**-**	**30,231,822,041**	**-**
Dong Nai Petroleum Mechanical One Member Company Limited	513,000,000	-	1,471,080,000	-
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	-
Phuoc Nguyen Construction Investment Company Limited	954,100,285	-	954,100,285	
Vietnam National Petroleum Group	6,730,200,000	-	-	-
Tien Ngoc Chuong One Member Company Limited	1,798,070,242	-	291,830,242	-
Others	10,285,107,793		9,532,255,035	
Total	**22,598,955,672**	**-**	**30,231,822,041**	**-**
In which:				
Receivables from related parties *(Details in Notes 7.1)*	***14,571,569,144***	**-**	***23,125,010,728***	**-**

5.3 Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Short-term	**7,426,168,681**	**-**	**880,489,683**	**-**
Phong Phu Technology Engineering Services Company Limited	-		472,823,520	
MEGA Technology Service Company Limited	7,227,120,161		240,682,901	
Others	199,048,520		166,983,262	
Total	**7,426,168,681**	**-**	**880,489,683**	**-**

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

5.4 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	**Allowances**	**Book value**	**Allowances**
Short-term	**2,127,925,503**	**-**	**2,484,485,657**	**-**
Advances	297,074,950	-	30,059,950	-
Deposits	69,049,202	-	69,683,432	-
Others	1,761,801,351	-	2,384,742,275	-
Personal income tax receivables	*323,422,379*		*569,859,423*	-
Receivables from contracting of petrol stations	-		*408,507,789*	-
Others	*1,438,378,972*		*1,406,375,063*	
Long-term	**265,000,000**	**-**	**265,000,000**	**-**
Deposits	265,000,000	-	265,000,000	-
Total	**2,392,925,503**	**-**	**2,749,485,657**	**-**

(*) Advances to employees are amounts advanced by the Company to employees to perform business activities or carry out assigned tasks in accordance with the Company's financial management regulations.

5.5 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	**Allowances**	**Original value**	**Allowances**
Raw materials	13,231,422,273	-	14,569,176,633	-
Work in progress	2,798,769,867	-	4,150,257,399	-
Goods	4,999,575,823	-	4,057,499,472	-
Total	**21,029,767,963**	**-**	**22,776,933,504**	**-**

5.6 Deferred expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	**2,930,726,401**	**91,722,286**
Land rental expenses	2,930,726,401	-
Others	-	91,722,286
Long-term	**6,384,351,206**	**6,556,058,744**
Land rental expenses (*)	6,371,264,360	6,529,885,052
Office rental and repair expenses	13,086,846	26,173,692
Total	**9,315,077,607**	**6,647,781,030**

(*) The value of the land lease transfer for the petroleum business station located on National Highway 1A, Long An Ward, Tay Ninh Province is allocated over the lease term until 10 August 2046.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 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	**15,740,494,056**	**75,003,660,513**	**10,223,342,031**	**171,160,454**	**101,138,657,054**
As at 30/06/2026	**15,740,494,056**	**75,003,660,513**	**10,223,342,031**	**171,160,454**	**101,138,657,054**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**12,495,275,344**	**68,132,293,573**	**8,705,354,211**	**157,325,244**	**89,490,248,372**
Depreciation	514,481,094	1,365,012,631	327,783,576	5,534,094	2,212,811,395
As at 30/06/2026	**13,009,756,438**	**69,497,306,204**	**9,033,137,787**	**162,859,338**	**91,703,059,767**
NET BOOK VALUE					
As at 01/01/2026	**3,245,218,712**	**6,871,366,940**	**1,517,987,820**	**13,835,210**	**11,648,408,682**
As at 01/01/2026	**2,730,737,618**	**5,506,354,309**	**1,190,204,244**	**8,301,116**	**9,435,597,287**

History cost of tangible fixed assets which are fully depreciated but still in use as at 30 June 2026 is VND 62,168,500,163 (as at 01 January 2026 is VND 61,090,535,428).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 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 m2 in Le Hong Phong Street, Tan Phuoc Quarter, Tan Dong Hiep Ward, Ho Chi Minh City with a term of use until 05 October 2055.

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

5.9 Long-term financial investment

	Ratio		30/06/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Investments in Subsidiaries			**89,000,000,000**	**89,000,000,000**	**-**	**89,000,000,000**	**89,000,000,000**	**-**
Dong Nai Petroleum Mechanical One Member Company Limited	100.0%	100.0%	89,000,000,000	89,000,000,000	-	89,000,000,000	89,000,000,000	-
Investments in Associates			**11,037,210,441**	**11,037,210,441**	**-**	**11,037,210,441**	**11,037,210,441**	**-**
P.M.G Gas Mechanical Company Limited	49.00%	49.00%	11,037,210,441	11,037,210,441	-	11,037,210,441	11,037,210,441	-
Investments in other entities			**355,000,000**	**-**	**(355,000,000)**	**355,000,000**	**-**	**(355,000,000)**
UTXI Aquatic Products Processing Corporation (5000 shares)			355,000,000	-	(355,000,000)	355,000,000	-	(355,000,000)
Total			**100,392,210,441**	**100,037,210,441**	**(355,000,000)**	**100,392,210,441**	**100,037,210,441**	**(355,000,000)**

Significant transactions between the Company and its subsidiaries and associates during the period are disclosed in Note 7.1 to the Separate Financial Statements.

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

5.10 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	**14,401,172,517**	**14,597,957,080**
Nam Phuong Mechanical Construction TM DV Company Limited	49,887,893	100,044,406
Phuong Nam Advertising Production Trading and Services Company Limited	232,342,923	2,279,982,064
GRISWORLD PUMP COMPANY	-	1,572,669,942
Petrolimex Sai Gon One Member Limited Liability Company	13,513,867,039	8,550,508,299
Others	605,074,662	2,094,752,369
Total	**14,401,172,517**	**14,597,957,080**
In which:		
Trade payables to related parties	***13,513,867,039***	***8,550,508,299***
(Details in Notes 7.1)		

5.11 Prepayments from customers

	30/6/2026 VND	01/01/2026 VND
Short-term	**9,728,175,002**	**5,709,151,998**
Ninh Thuan Branch – Petrolimex One Member Company Limited	5,047,954,919	5,064,310,919
Petrolimex Information Technology And Telecommunication Joint Stock Company	1,719,153,615	-
Petrolimex Construction 1 Joint Stock Company Group	2,136,750,000	-
Others	824,316,468	644,841,079
Total	**9,728,175,002**	**5,709,151,998**
In which:		
Prepayments from related parties	***8,935,358,534***	***5,095,810,919***
(Details in Notes 7.1)		

5.12 Dividend, Profit payables

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

(*) Dividends payable include VND 1,598,001,600 in dividends payable to shareholders from the undistributed after-tax profit for 2025 and VND 8,345,997,886 in unpaid dividends from previous years to shareholders who have not registered their securities with the Vietnam Securities Depository and Clearing Corporation and have not yet come directly to the Company to complete the procedures for receiving such dividends.

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

5.13 Taxes and receivables from payables to the State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/6/2026 VND
Payables	**619,785,694**	**8,915,652,493**	**5,937,391,926**	**3,598,046,261**
Short-term	***619,785,694***	***8,915,652,493***	***5,937,391,926***	***3,598,046,261***
VAT	309,637,830	1,667,183,600	1,817,201,203	159,620,227
Import-export tax	-	9,245,506	9,245,506	-
Corporate income tax	93,699,432	224,948,210	318,647,642	-
Current corporate income tax expenses	*93,699,432*	*224,948,210*	*318,647,642*	-
Prior-year corporate income tax	-	-	-	-
Personal income tax	216,448,432	913,648,277	722,316,125	407,780,584
Land tax, Land rental charges	-	6,100,626,900	3,069,981,450	3,030,645,450
Receivables	-	-	**235,975,805**	**235,975,805**
Short-term	-	-	***235,975,805***	***235,975,805***
Import-export tax	-	-	25,569,546	25,569,546
Corporate income tax	-	-	210,406,259	210,406,259

5.14 Accrued expenses

	30/6/2026 VND	01/01/2026 (restated) VND
Short-term	**997,871,004**	**2,082,220,004**
Accrued expense of construction and installation works	-	2,046,700,000
Accrued equipment expenses	959,666,000	-
Others	38,205,004	35,520,004
Total	**997,871,004**	**2,082,220,004**

5.15 Other payables

	30/6/2026 VND	01/01/2026 (restated) VND
Short-term	**6,549,650,788**	**7,215,078,923**
Trade Union fees	68,265,100	61,430,300
Others	6,481,385,688	7,153,648,623
Payables to construction teams	*1,738,987,930*	*4,566,619,599*
Dong Nai Petroleum Mechanical One Member Company Limited	*1,501,089,902*	-
Others	*3,241,307,856*	*2,587,029,024*
Long-term	**1,310,000,000**	**1,416,000,000**
Long-term deposits received	1,310,000,000	1,416,000,000
Total	**7,859,650,788**	**8,631,078,923**
In which:		
Other payables to related parties *(Details in Notes 7.1)*	***1,501,089,902***	-

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

5.16 Owners' equity

a. Changes of owners' equity

Unit: VND

	Owner's capital	Share premium	Treasury shares	Development and Investment Fund	Retained profits	Total
As at 01/01/2025	**72,276,620,000**	**25,425,165,374**	**(343,472,600)**	**40,673,334,997**	**5,341,781,010**	**143,373,428,781**
Profit in the previous year	-	-	-	-	25,002,868,491	25,002,868,491
Dividend distribution for 2024	-	-	-	-	(21,605,316,000)	(21,605,316,000)
Appropriation to the Bonus and Welfare Fund for 2024	-	-	-	-	(1,468,672,184)	(1,468,672,184)
Additional appropriation of remuneration for the Board of Management and the Board of Supervisors from 2024 profit	-	-	-	-	(481,500,000)	(481,500,000)
Provisional appropriation of remuneration for non-executive members of the Board of Management the Board of Supervisors from 2025 profit (*)	-	-	-	-	(238,000,000)	(238,000,000)
Bonuses paid to the Board of Management, Board of Supervisors, Board of Executive and Management personnel	-	-	-	-	(943,200,000)	(943,200,000)
As at 01/01/2026	**72,276,620,000**	**25,425,165,374**	**(343,472,600)**	**40,673,334,997**	**5,607,961,317**	**143,639,609,088**
Profit in this period	-	-	-	-	32,514,929,312	32,514,929,312
Dividend distribution for 2025 (*)	-	-	-	-	(28,086,910,800)	(28,086,910,800)
Additional appropriation of remuneration for non-executive members of the Board of Management and the Board of Supervisors from 2025 profit (*)	-	-	-	-	(557,200,000)	(557,200,000)
Provisional allocation of remuneration for the Board of Management and the Board of Supervisors from 2026 profit (**)	-	-	-	-	(99,000,000)	(99,000,000)
Appropriation to the Bonus and Welfare Fund for 2025 (*)	-	-	-	-	(1,629,089,902)	(1,629,089,902)
Bonuses paid to the Board of Management, Board of Supervisors, Board of Executive and Management personnel (*)	-	-	-	-	(943,200,000)	(943,200,000)
As at 30/06/2026	**72,276,620,000**	**25,425,165,374**	**(343,472,600)**	**40,673,334,997**	**6,807,489,927**	**144,839,137,698**

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

5.16 Owners' equity (Continued)

(*) According to the resolution of the Company's 2026 annual General Meeting of Shareholders No .001/PMS-NQ-ĐHĐCĐ dated 03 April 2026 the profit distribution for 2025 was approved, including the payment of dividends amounting to VND 28,086,910,800; allocation to the bonus and welfare fund of VND 1,629,089,902; remuneration for the Board of Directors and Supervisory Board members not involved in management of VND 795,200,000; and bonuses for the Board of Directors, Supervisory Board, Executive Board, and management staff totaling VND 943,200,000.

(**) The provisional allocations of remuneration for the Board of Directors and Supervisory Board from the 2026 profit were approved according to the resolution of the Company's 2025 Annual General Meeting of Shareholders No. 001/PMS-NQ-ĐHĐCĐ dated 03 April 2026.

b. Details of owners' equity

	30/6/2026 VND	01/01/2026 VND
Petrolimex Construction And Trading Corporation - MTV Company Limited	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 30/6/2026 VND	For the period ended 30/6/2025 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
Profit shared	**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	-	-
Number of 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 SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.17 Off the interim separate 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	*5,154.81*	*5,161.41*

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE ITERIM SEPARATE INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenue from sale of goods	475,539,491,602	320,884,855,960
Revenue from brand identity construction and installation	436,920,571	1,810,391,964
Revenue from provision of services	5,307,221,214	7,785,084,180
Total	**481,283,633,387**	**330,480,332,104**
In which:		
Revenue from related parties	***23,990,491,450***	***16,367,350,767***
(Details in Note 7.1)		

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of goods sold	462,470,033,928	311,516,498,522
Cost of brand identity construction and installation	427,382,200	1,570,443,130
Cost of services rendered	2,995,132,317	2,396,247,435
Total	**465,892,548,445**	**315,483,189,087**

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

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	17,496,336	16,554,904
Dividends received	31,720,401,599	24,616,791,362
Gains from deferred sales	3,650,552	34,345,386
Foreign exchange gains from revaluation of year-end balances	459,367	51,681
Foreign exchange gains arising during the period	-	3,824,103
Total	**31,742,007,854**	**24,671,567,436**
In which:		
Financial income from related parties:	***31,720,401,599***	***24,616,791,362***
(Details in Notes 7.1)		

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expense	51,000,000	153,150,685
Foreign exchange losses	64,589,201	1,545,324
Total	**115,589,201**	**154,696,009**

6.5 Selling expenses and General and Administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	**8,135,867,736**	**7,747,094,923**
Employee expenses	1,749,164,535	1,538,567,263
Materials expenses	-	387,135,500
Office supplies expenses	13,485,000	21,702,565
Amortization and Depreciation expenses	558,777,690	558,777,690
Warranty expense		(3,000,000)
Outsourcing expenses	3,860,613,554	4,873,224,842
Others	1,953,826,957	370,687,063
General and administrative expenses	**6,145,925,062**	**6,047,355,533**
Employee expenses	3,813,413,122	3,539,658,907
Office supplies expenses	-	19,309,008
Amortization and Depreciation expenses	395,188,524	396,361,362
Charges and fee	-	6,115,000
Outsourcing expenses	138,350,000	1,275,254,825
Others	1,798,973,416	810,656,431
Total	**14,281,792,798**	**13,794,450,456**

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

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Refund of profit from business cooperation	-	68,000,000
Others	4,166,725	24,885
Total	**4,166,725**	**68,024,885**
Other expenses		
Compensation and contractual penalties	-	183,625,550
Total	**-**	**183,625,550**
Other profits	**4,166,725**	**(115,600,665)**

6.7 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 (Restated) VND
Total net profit before tax	**32,739,877,522**	**25,603,963,323**
Increase adjustment	105,265,129	225,265,129
Non-Deductible Expenses (Depreciation expense in excess of the prescribed limit)	*105,265,129*	*105,265,129*
Profit from business cooperation	-	*120,000,000*
Decrease adjustment	31,720,401,599	24,684,791,362
Dividends received	*31,720,401,599*	*24,616,791,362*
Profit from business cooperation	-	*68,000,000*
Taxable income	**1,124,741,052**	**1,144,437,090**
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	**224,948,210**	**228,887,418**

6.8 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 (Restated) VND
Raw material expenses	427,382,200	2,027,313,438
Employee expenses	5,562,577,657	5,078,226,170
Amortization and Depreciation expenses	2,394,693,961	2,326,521,247
Provision expenses	-	(3,000,000)
Outsourcing expenses	466,183,647,370	318,356,795,363
Others	5,606,040,055	1,491,783,325
Total	**480,174,341,243**	**329,277,639,543**

7. OTHER INFORMATION

7.1 Information of related parties

The Company's related parties include:

Related parties	Relationship
Vietnam National Petroleum Group	Parent company
Petrolimex Construction And Trading Corporation - MTV Company Limited	Subsidiaries
Dong Nai Petroleum Mechanical One Member Company Limited	Subsidiaries
P.M.G Gas Mechanical Company Limited	Subsidiaries
Petrolimex Construction 1 Joint Stock Company Group	Associated Company
Direct Subsidiaries and Indirect Subsidiaries of Vietnam National Petroleum Group	Related companies of insiders
Members of the Administrative Council, Board of Supervisors, Board of General Directors, other managers and close individuals in the families of these members	Significant influence

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 30/6/2026 VND	For the period ended 30/6/2025 VND
Board of Management, Board of Supervisors, Board of Directors and other managers	Salary and remuneration	2,716,763,000	2,546,495,000

7.1 Information of related parties (Continued)

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

Details are as follows:

Full name	Title	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Board of Management		**1,017,600,000**	**882,100,000**
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	151,800,000
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		**917,836,000**	**954,959,000**
Mr. Doan Dac Hoc	Director	277,439,000	274,813,000
Mr. Ho Tri Luong	Deputy Director	222,099,000	212,407,000
Mr. Nguyen Duy Hai	Deputy Director	220,698,000	231,682,000
Mr. Nguyen Hong Kiem	Deputy Director	197,600,000	236,057,000
Other managers		**180,727,000**	**176,636,000**
Mr. Tran Van Phuc	Chief Accountant	180,727,000	176,636,000
Total		**2,716,763,000**	**2,546,495,000**

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

7.1 Information of related parties (Continued)

b. Related Party Balance

Related parties	Relations	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Purchase			**401,274,514,900**	**234,738,316,000**
Dong Nai Petroleum Mechanical One Member Company Limited	Subsidiaries	Purchase goods	-	712,480,000
Petrolimex Sai Gon One Member Limited Liability Company	Same group	Purchase goods	401,274,514,900	234,025,836,000
Sales			**23,990,491,450**	**16,367,350,767**
Dong Nai Petroleum Mechanical One Member Company Limited	Subsidiaries	Property for rent	3,450,000,000	5,950,000,000
		Sell goods	251,010,353	176,129,833
Vietnam National Petroleum Group	Parent company of major shareholder	Sell goods	14,990,000,000	5,101,582,818
Direct and indirect subsidiaries of Vietnam National Petroleum Group	Same group	Sell goods	5,299,481,097	2,569,819,058
Financial income			**31,720,401,599**	**24,616,791,362**
Dong Nai Petroleum Mechanical One Member Company Limited	Subsidiaries	Profits are divided	22,116,228,575	17,669,647,183
P.M.G Gas Mechanical Company Limited	Associates	Dividend	9,604,173,024	6,947,144,179
Other transactions			**14,468,110,202**	**13,345,486,334**
Dong Nai Petroleum Mechanical One Member Company Limited	Subsidiaries	Divide welfare reward fund	1,501,089,902	1,470,672,184
Petrolimex Construction And Trading Corporation - MTV Company Limited	Major shareholder	Dividend distribution	12,967,020,300	11,874,814,150

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

7.1 Information of related parties (Continued)

b. Transactions with related parties (Continued)

Related parties	Relations	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Financial income			**31,720,401,599**	**24,616,791,362**
Dong Nai Petroleum Mechanical One Member Company Limited	Subsidiaries	Profits are divided	22,116,228,575	17,669,647,183
P.M.G Gas Mechanical Company Limited	Associates	Dividend	9,604,173,024	6,947,144,179
Other transactions			**14,468,110,202**	**13,345,486,334**
Dong Nai Petroleum Mechanical One Member Company Limited	Subsidiaries	Divide welfare reward fund	1,501,089,902	1,470,672,184
Petrolimex Construction And Trading Corporation - MTV Company Limited	Major shareholder	Dividend distribution	12,967,020,300	11,874,814,150

c. Related Party Balance

Related parties	Relations	Nature of transaction	30/6/2026 VND	01/01/2026 VND
Short-term receivables from customers			**14,571,569,144**	**23,125,010,728**
Dong Nai Petroleum Mechanical One Member Limited Liability Company	Subsidiaries	Sale of goods	513,000,000	1,471,080,000
Vietnam National Petroleum Group	Parent company of major shareholder	Sale of goods	6,730,200,000	-
Direct and indirect subsidiaries and associates of Vietnam National Petroleum Group	Subsidiaries	Sale of goods	3,664,184,572	21,653,930,728
Short-term trade payables			**13,513,867,039**	**8,550,508,299**
Petrolimex Sai Gon One Member Limited Liability Company	Same group	Purchase goods	13,513,867,039	8,550,508,299
Short-term prepayments from customers			**8,935,358,534**	**5,095,810,919**
Ninh Thuan Branch - Petrolimex Khanh Hoa One Member Limited Liability Company	Same group	Sale of goods	5,047,954,919	5,064,310,919
Petrolimex Construction 1 Joint Stock Company Group	Associates of major shareholder	Sale of goods	2,168,250,000	31,500,000
Petrolimex Information Technology And Telecommunication Joint Stock Company	Subsidiaries of major shareholder	Sale of goods	1,719,153,615	-
Short-term other payables			**1,501,089,902**	-
Dong Nai Petroleum Mechanical One Member Limited Liability Company	Subsidiaries	Divide welfare reward fund	1,501,089,902	-

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

7.2 Commitments

Commitments under operating lease contracts where the Company is the lessee

Petroleum Mechanical Joint Stock Company has entered into operating lease agreements for the following two land plots:

- The land plot at 446 No Trang Long Street, Binh Loi Trung Ward, Ho Chi Minh City, with a total area of 8,030.8 m², which is used as the Company's office and production workshop. The land lease is on a short-term annual basis until the State implements its plan and is renewed annually thereafter if the State does not issue any decision to adjust or recover the land. The lease payment payable in 2026 is VND 6,818,149,200.

- The land plot at National Highway 1A, Long An Ward, Tay Ninh Province, with a total area of 596 m², which is used as a business location for a petroleum service station. The land lease term expires on 10 August 2046. The lease payment payable in 2026 is VND 72,570,000.

7.3 Comparative figures

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

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

The Company has adopted the guidance under Circular No. 99/2025/TT-BTC effective from 1 January 2026. To ensure comparability of the information presented in the Separate Financial Statements, the Company has reclassified certain items as at 1 January 2026 in the Separate Statement of Financial Position as follows:

ITEMS	MS	As at 01/01/2026 (Restated) VND	As at 31/12/2025 (Stated) VND	Difference VND
Short-term liabilities	**310**	**42,156,524,473**	**42,156,524,473**	-
Dividends and profit payables	313	8,427,866,476	-	8,427,866,476
Other short-term payments	320	7,215,078,923	15,642,945,399	(8,427,866,476)
Total	**440**	**188,997,503,561**	**188,997,503,561**	-

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
M.S.D.N: 0301838... C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH