

Ho Chi Minh, August 28, 2026

DISCLOSURE OF FINANCIAL STATEMENT INFORMATION

To: The Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding information disclosure on the stock market, Petroleum Trading Joint Stock Company hereby discloses the audited Semi-Annual Financial Statements for 2025 to the Hanoi Stock Exchange as follows:

1. Name of company:

- Petroleum Trading Joint Stock Company
- Stock symbol: **PTV**
- Address: 11th Floor, Petroland Building, No. 12 Tan Trao, Tan Mỹ Ward, Ho Chi Minh City
- Tel: 028.54112323 Fax: 028.54112332
- Email: contacts@petechim.com.vn Website: <https://petechim.com.vn/>

2. Disclosure information:

- Semi-Annual Financial Statements for 2026 includes:
 - ☒ Separate Financial Statements (for listed entities without subsidiaries and where superior-level accounting units have affiliated subordinate units);
 - ☒ Consolidated Financial Statements (for listed entities with subsidiaries);
 - ☐ Aggregated Financial Statements (for listed entities with affiliated accounting units having separate accounting structures).
- Items subject to explanation include:
 - + An auditing organization issued an opinion that is not an unqualified opinion on the financial:
 - ☐ Yes ☒ No
 - If applicable, explanation document is attached:
 - ☐ Yes ☒ No
 - + The profit after Tax in the reporting period has a variance of more than 5% after audit, or changes from loss to profit or vice versa:
 - ☐ Yes ☒ No
 - If applicable, explanation document is attached:
 - ☐ Yes ☒ No

+ The profit after Tax in the income statement of the reporting period has a variance of 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

If applicable, explanation document is attached:

☒ Yes

☐ No

+ The profit after Tax in the reporting period incurs a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

☒ Yes

☐ No

If applicable, explanation document is attached:

☒ Yes

☐ No

This information has been publicly disclosed on the Company's website on August 28, 2026 at: <https://petechim.com.vn/>

Document attached:

- Semi-Annual Financial Statements for 2026 (separate)

**CÔNG TY
CỔ PHẦN
THƯƠNG
MẠI DẦU
KHÍ**

Digitally signed by CÔNG TY CỔ
PHẦN THƯƠNG MẠI DẦU KHÍ
DN: C=VN, L="Tầng 11, tòa nhà
Petroland, số 12, Tân Trào,
Phường Tân Phú, Quận 7, Thành
phố Hồ Chí Minh",
OID.0.9.2342.19200300.100.1.1=
MST:0305447723, O=CÔNG TY
CỔ PHẦN THƯƠNG MẠI DẦU
KHÍ, E=yenpth@petechim.com.vn
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THƯƠNG MẠI DẦU KHÍ
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GENERAL DIRECTOR



DO THI BICH HA

INTERIM FINANCIAL STATEMENTS

**FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2026**

**PETROLEUM TRADING
JOINT STOCK COMPANY**



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PETROLEUM TRADING JOINT STOCK COMPANY

GENERAL INFORMATION

Corporate information

Petroleum Trading Joint Stock Company has been operating in accordance with the Business Registration Certificate No. 0305447723, initially registered on 05 January 2008 and 17th amended on 31 December 2025, issued by Ho Chi Minh City Department of Finance.

Head office

- Address : 11th Floor, Petroland Tower, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City
- Tel. : +84 (028) 5411 2323
- Fax : +84 (028) 5411 2332

The Company's principal business activities as stated in the Business Registration Certificate are trading in equipment, spare parts, supplies, chemicals of petroleum, construction, transportation, agriculture - forestry - fishery industries; trading in fire protection, environmental protection, medical equipment; providing marine brokerage; chartering ships, leasing floating vehicles, drilling platforms; providing import and export forwarding services; providing customs declaration; providing marine transport; acting as a marine transport agent; acting as an agent of trading and consigning goods; constructing wharfs, industrial and civil works, petroleum projects, hydroelectric projects; wholesaling computers, peripherals and software, electronic and telecommunications equipment and components, office machinery, equipment and spare parts; retailing computers, peripherals, software, telecommunications equipment, audio-visual equipment in specialized stores; providing computer programming; consultancy on computers and computer system management; IT services and other computer-related services; data processing; leasing and related activities; providing advertisement; market research and opinion polls; leasing office machinery and equipment (including computers); repairing computers and peripherals, communication equipment (not mechanical processing, recycling, electroplating at the head office); etc.

Board of Directors, Supervisory Board and General Director

The Board of Directors, the Supervisory Board and the General Director of the Company during the period and up to the date of this statement include:

The Board of Directors

Full name	Position	
Mr. Vo Khanh Hung	Chairman	Appointed on 25 April 2024
Mr. Tran Duc Chinh	Member	Appointed on 25 April 2024
Mr. Truong Dai Hoang	Member	Appointed on 23 April 2026
Ms. Hoang Kim Dung	Member	Appointed on 28 November 2025
Ms. Do Thi Bich Ha	Member	Appointed on 23 April 2026

The Supervisory Board

Full name	Position	
Ms. Doan Thu Huong	Head of the Board	Appointed on 27 June 2020
Ms. Tran Mong Thuy Trang	Member	Appointed on 23 April 2022
Mr. Ngo The Anh	Member	Appointed on 25 April 2023

The General Director

The Company's General Director during the period and up to the date of this statement is Ms. Do Thi Bich Ha (appointed on 23 April 2018).

Legal representative

The Company's legal representative during the period and up to the date of this statement is Ms. Do Thi Bich Ha – General Director (appointed on 23 April 2018).

Auditors

A&C Auditing and Consulting Co., Ltd. has been appointed as the independent auditor of the Company.



STATEMENT OF THE GENERAL DIRECTOR

The General Director of Petroleum Trading Joint Stock Company (hereinafter referred to as “the Company”) presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the General Director

The Company’s General Director is responsible for the preparation and presentation of the Interim Financial Statements that give a true and fair view of the interim financial position, the interim financial performance and the interim cash flows of the Company during the period. In order to prepare and present these Interim Financial Statements, the General Director must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any materials departures are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The General Director is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Company and that such accounting records comply with the applicable accounting framework. The General Director is also responsible for safeguarding the Company’s assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The General Director confirms that it has complied with the above requirements in the preparation and presentation of these Interim Financial Statements.

Statement of the General Director

The General Director approves the accompanying Interim Financial Statements that give a true and fair view of the interim financial position of the Company as of 30 June 2026 and of its interim financial performance and interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

Date: 28 August 2026



Do Thi Bích Ha
General Director



No. 1.1372/26/TC-AC

REPORT ON THE INTERIM FINANCIAL INFORMATION REVIEW

**To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE GENERAL DIRECTOR
PETROLEUM TRADING JOINT STOCK COMPANY**

We have reviewed the accompanying Interim Financial Statements of Petroleum Trading Joint Stock Company (hereinafter referred to as “the Company”), which were prepared on 28 August 2026 (from page 06 to page 37), including the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the General Director

The Company’s General Director is responsible for the preparation, true and fair presentation of these Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Company’s General Director determines necessary to enable preparation and presentation of the Interim Financial Statements to be free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by independent auditor of the entity, to the extent that the principles therein can be applied to the review of historical financial information performed by the entity’s independent auditor.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

As presented in Note V.3 of the Notes to the Interim Financial Statements, as of 30 June 2026, the Company has recognized certain overdue trade receivables, for which allowances for doubtful debts have been not recognized, comprising the trade receivables from Petroleum Pipeline & Tank Construction Joint Stock Company, Leveltech Investment and General Technology Solution Company Limited, and MCD Vietnam Energy Construction Joint Stock Company, with a total carrying value of VND 41,739,384,958 (as at the beginning of the year: VND 45,739,384,958).

Within the scope and procedures of a review, we have not been able to obtain sufficient appropriate evidence regarding the recoverability of the aforementioned receivables (with a total carrying value of VND 41,739,384,958). Consequently, we are unable to determine whether any adjustments for allowance of doubtful debts are necessary for these receivables as well as if there are any potential effects of this matter on the relevant items in the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.



Qualified conclusion of Auditors

Based on our review, except for the effects of the matters described in “Basis for qualified conclusion” paragraph, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the interim financial position of Petroleum Trading Joint Stock Company as of 30 June 2026 and of its interim financial performance and interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.



Nguyễn Chi Dung
Partner

Audit Practice Registration Certificate No. 0100-2023-008-1
Authorized Signatory

Ho Chi Minh City, 28 August 2026



PETROLEUM TRADING JOINT STOCK COMPANY

Address: 11th Floor, Petroland Tower, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		159,584,366,313	679,150,184,600
I. Cash and cash equivalents	110	V.1	39,555,649,146	40,992,741,693
1. Cash	111		15,312,097,913	5,721,181,349
2. Cash equivalents	112		24,243,551,233	35,271,560,344
II. Short-term financial investments	120		39,485,396,417	38,666,165,612
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	39,485,396,417	38,666,165,612
4. investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		79,429,709,975	77,726,236,173
1. Short-term trade receivables	131	V.3	59,679,633,906	65,003,280,483
2. Short-term advances to suppliers	132	V.4	26,943,089,977	19,328,073,818
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.5	2,969,612,220	2,702,508,000
6. Allowance for short-term doubtful debts	136	V.6	(10,162,626,128)	(9,307,626,128)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		1,113,610,775	484,230,879,506
1. Inventories	141	V.7	1,981,145,320	484,230,879,506
2. Allowance for devaluation of inventories	142	V.7	(867,534,545)	-
V. Current biological assets	150		-	-
1. Short-term livestock intended for a one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provision for impairment of current biological assets	153		-	-
VI. Other current assets	160		-	37,534,161,616
1. Short-term deferred expenses	161		-	-
2. Deductible VAT	162		-	37,534,161,616
3. Taxes and other receivables from the State	163		-	-
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

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This statement should be read in conjunction with the Notes to the Interim Financial Statements.



PETROLEUM TRADING JOINT STOCK COMPANY

Address: 11th Floor, Petroland Tower, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B - NON-CURRENT ASSETS	200		77,971,088,950	78,468,499,102
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		31,460,433,432	31,946,934,984
1. Tangible fixed assets	221	V.8	31,460,433,432	31,946,934,984
- Historical cost	222		49,044,844,457	49,044,844,457
- Accumulated depreciation	223		(17,584,411,025)	(17,097,909,473)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.9	-	-
- Initial cost	228		154,472,660	154,472,660
- Accumulated amortization	229		(154,472,660)	(154,472,660)
III. Non-current biological assets	230		-	-
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock intended for one-time harvest	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provision for impairment of non-current biological assets	238		-	-
IV. Investment property	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation	242		-	-
V. Non-current assets in process	250		-	-
1. Long-term work in process	251		-	-
2. Construction in progress	252		-	-
VI. Long-term financial investments	260		45,960,000,000	45,960,000,000
1. Investments in subsidiaries	261	V.2b	21,960,000,000	21,960,000,000
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263	V.2b	24,000,000,000	24,000,000,000
4. Provisions for impairment of long-term investments in other entities	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. investments	266		-	-
VII. Other non-current assets	270		550,655,518	561,564,118
1. Long-term deferred expenses	271	V.10	550,655,518	561,564,118
2. Deferred income tax assets	272	V.13	-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		237,555,455,263	757,618,683,702

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This statement should be read in conjunction with the Notes to the Interim Financial Statements.



PETROLEUM TRADING JOINT STOCK COMPANY

Address: 11th Floor, Petroland Tower, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		37,968,797,070	559,487,657,950
I. Current liabilities	310		37,593,797,070	558,177,988,050
1. Short-term trade payables	311	V.11	25,319,927,202	31,028,825,162
2. Short-term advances from customers	312		-	168,944,763,350
3. Payables for dividends and profit distributions	313	V.12	4,710,541,150	4,718,655,150
4. Short-term taxes and amounts payable to the State budget	314	V.13	2,939,893,627	9,799,425
5. Payables to employees	315	V.14	969,974,460	418,840,960
6. Short-term accrued expenses	316		100,000,000	100,000,000
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.15a, c	3,485,289,294	2,888,932,666
11. Short-term borrowings and financial lease liabilities	321	V.16	-	350,000,000,000
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323		68,171,337	68,171,337
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		375,000,000	1,309,669,900
1. Long-term trade payables	331		-	809,669,900
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338	V.15b, c	375,000,000	500,000,000
9. Long-term borrowings and financial lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-



PETROLEUM TRADING JOINT STOCK COMPANY

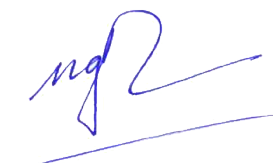
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INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		199,586,658,193	198,131,025,752
1. Owner's capital	411	V.17a, b	200,000,000,000	200,000,000,000
- Ordinary shares with voting rights	411a		200,000,000,000	200,000,000,000
- Preferred shares	411b		-	-
2. Share premiums	412		-	-
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	V.17a	35,005,342,627	35,005,342,627
9. Other equity funds	419		-	-
10. Accumulated losses	420	V.17a	(35,418,684,434)	(36,874,316,875)
- Accumulated losses to the end of the previous period	420a		(36,874,316,875)	(36,874,316,875)
- Retained profit for the current period	420b		1,455,632,441	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		237,555,455,263	757,618,683,702


Pham Thi Hong Yen
Preparer

Nguyen Ngoc Anh
Chief Accountant

Approved, 28 August 2026

Do Thi Bich Ha
General Director
Legal representative

PETROLEUM TRADING JOINT STOCK COMPANY

Address: 11th Floor, Petroland Tower, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

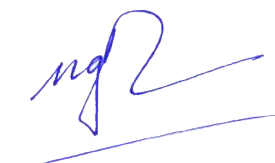
INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	583,205,401,420	15,369,192,645
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and provisions of services	10		583,205,401,420	15,369,192,645
4. Cost of sales	11	VI.2	573,207,471,511	13,599,451,269
5. Gross profit from sales of goods and provisions of services	20		9,997,929,909	1,769,741,376
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	1,701,327,062	3,144,286,189
8. Financial expenses	23	VI.4	573,929,991	252,517,292
In which: Interest expenses	24		-	7,476,917
9. Selling expenses	25	VI.5	3,955,887,906	2,248,758,707
10. General and administrative expenses	26	VI.6	5,838,806,633	3,876,469,486
11. Net operating profit/(loss)	30		1,330,632,441	(1,463,717,920)
12. Other income	31	VI.7	125,000,000	356,518,013
13. Other expenses	32		-	-
14. Other profit	40		125,000,000	356,518,013
15. Total accounting profit/(loss) before tax	50		1,455,632,441	(1,107,199,907)
16. Current income tax	51		-	-
17. Deferred income tax	52	V.13	-	-
18. Profit/(loss) after tax	60		<u>1,455,632,441</u>	<u>(1,107,199,907)</u>
19. Basic earning per share	70	VI.8		
20. Diluted earnings per share	71	VI.8		


Pham Thi Hong Yen
Preparer

Nguyen Ngoc Anh
Chief Accountant

Approved, 28 August 2026



Do Thi Bích Ha
General Director
Legal representative



PETROLEUM TRADING JOINT STOCK COMPANY

Address: 11th Floor, Petroland Tower, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit/(loss) before tax	01		1,455,632,441	(1,107,199,907)
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.8	486,501,552	486,501,552
- Provisions and allowances	03	V.6, 7	1,722,534,545	-
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.4	3,313,984	(13,775,081)
- Gain/loss from investing and financing activities	05	VI.3	(1,698,258,085)	(3,109,724,601)
- Borrowing costs	06		-	7,476,917
- Other adjustments	07		-	-
3. Operating profit/(loss) before movements in working capital	08		1,969,724,437	(3,736,721,120)
- Increase/decrease of receivables	09		34,975,687,814	25,091,712,187
- Increase/decrease of inventories	10		482,249,734,186	(467,644,384,510)
- Increase/decrease of payables	11		(171,510,746,880)	133,603,915,461
- Increase/decrease of deferred expenses	12		10,908,600	11,876,784
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14		-	(7,476,917)
- Corporate income tax paid	15		-	-
- Other cash inflows	16		-	-
- Other cash outflows	17		-	-
Net cash flows generated from/(used in) operating activities	20		347,695,308,157	(312,681,078,115)
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21		-	-
2. Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(547,124,996)	(5,501,582,088)
4. Cash recovered from lending, selling debt instruments of other entities	24		-	10,000,000,000
5. Equity investments in other entities	25		-	-
6. Cash recovered from equity investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.2a, VI.3	1,426,152,276	3,100,340,437
Net cash flows generated from investing activities	30		879,027,280	7,598,758,349

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PETROLEUM TRADING JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

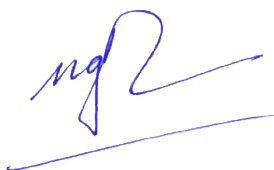
For the first 6 months of the fiscal year ending 31 December 2026

Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		-	350,000,000,000
4. Repayment for borrowing principal	34	V.16	(350,000,000,000)	(18,222,137,863)
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36	V.12	(8,114,000)	(12,690,000)
Net cash flows generated from/(used in) financing activities	40		(350,008,114,000)	331,765,172,137
Net cash flows during the period	50		(1,433,778,563)	26,682,852,371
Beginning cash and cash equivalents	60	V.1	40,992,741,693	18,836,339,195
Effects of fluctuations in foreign exchange rates	61		(3,313,984)	13,775,081
Ending cash and cash equivalents	70	V.1	39,555,649,146	45,532,966,647



Pham Thi Hong Yen
Preparer



Nguyen Ngoc Anh
Chief Accountant

Approved, 28 August 2026



Do Thi Bich Ha
General Director
Legal representative

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INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

9. Other information

The Company's shares have been listed on the Hanoi Stock Exchange (HNX) under the stock code "PTV" pursuant to Decision No. 641/QĐ-SGDHN dated 26 September 2019, issued by the Stock Exchange. The first trading date was 05 November 2019.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Accounting period

The annual accounting period of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because the Company's transactions are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99 as well as the Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

2. Statement of compliance with the Accounting Standards and System

The Company's General Director has complied with the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under the Circular 99 as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Interim Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates applicable to telegraphic transfer of HDBank (where the Company regularly conducts transactions).

Exchange differences arising from the transactions denominated in foreign currency during the period, are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).



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Notes to the Interim Financial Statements (cont.)

3. Cash and cash equivalents

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), that are readily convertible to a known amount of cash and subject to insignificant risk of change in value at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items “Other current assets” or “Other non-current assets”, depending on the duration of the restriction.

4. Financial investments

Held-to-maturity investments

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After the initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

Where discounts or premiums arise at the date of acquisition, the discount is gradually allocated over the remaining term of the investment using the effective interest method, resulting in an increase in the carrying amount of the investment and recognition as financial income. The premium is gradually allocated over the same period using the effective interest method, resulting in a decrease in the carrying amount of the investment and recognition as financial expenses.

Where held-to-maturity investments with a floating interest rate are revalued periodically in line with market conditions, and where the update to the floating interest rate would offset the discount or premium relating to the instrument's advantage or disadvantage, the discount or premium is allocated over the period from the date of purchase to the next interest rate reset date (the date on which the bond's nominal interest rate is determined in accordance with market interest rate movements). Where a held-to-maturity investment has a floating interest rate that is periodically reset in line with market conditions, and the discount or premium relating to the instrument's advantages or disadvantages is not eliminated by the floating interest rate updates, the discount or premium is allocated over the life of the instrument.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in subsidiary

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

Initial recognition

Investments in the subsidiary are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction cost (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Company borrows funds to invest in the subsidiary, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, these investments are subsequently measured at cost.



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Notes to the Interim Financial Statements (cont.)

Dividends incurred prior to the acquisition of investments are deducted from the investment costs. Dividends incurred after the acquisition of investments are recorded into the Company's financial income. The dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in the subsidiary

A provision for impairment of investments in the subsidiary is recognized when the subsidiary incurs losses or the investment is impaired and the Company might incur a loss of capital. The provision amount is determined by multiplying the Company's actual paid-in ownership interest (%) in the subsidiary as at the end of the accounting period by the difference between the actual capital contributed by all owners and the subsidiary's equity as at the same date. If the subsidiary is consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provisions for impairment of investments in the subsidiary required to be recognized as at the reporting date is recorded into financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Company does not have control, joint control or significant influence over the investees.

Investments in equity instruments of other entities are initially recognized at costs, including cost of acquisition or capital contributions plus other directly attributable transaction costs incurred in connection with the investment (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Company borrows funds to invest in equity instruments of other entities, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, these investments are subsequently measured at cost.

Dividends and profit incurred prior to the acquisition of investments are deducted from investment costs. Dividends and profit incurred after the acquisition of investments are recorded into the Company's financial income. The dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for investments in equity instruments of other entities are made as follows:

- For investments in listed shares or investments whose fair value can be reliably determined, the allowance is based on the market value of the shares.
- For investments for which fair value cannot be reliably determined at the reporting date, an impairment provision is recognized based on the losses incurred by the investee, with the provision amount determined as the Company's rate of actual contributed charter capital (%) in the investee at the end of the accounting period multiplied (x) by the difference between the owners' actual contributed capital and the investee's equity at the same date.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as at the reporting date is recorded into financial expenses.



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INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables represent receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Interim Statement of Financial Position on the basis of their remaining term as at the reporting date.

Allowance is made for each doubtful debt on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as at the reporting date are recorded into general and administrative expenses.

6. Inventories

Inventories are stated at the lower of cost and net realizable value.

The Company's inventories comprise costs related to incomplete contracts on supplying equipment and materials for petroleum projects, equipment for the aviation industry.

Net realizable value is the estimated revenue of each contract less the estimated costs for service completion.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as at the reporting date are recorded into costs of sales.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Interim Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Interim Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:



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Notes to the Interim Financial Statements (cont.)

Tools and supplies

The tools and supplies issued for use or lease in connection with business operations over multiple accounting periods are recognized as deferred expenses and are allocated to operation costs on a straight-line basis over their estimated useful lives (3 years for maximum).

Repair and maintenance expenses

The repair and maintenance expenses reflect the expenses for repairing and maintaining 11th Floor of the leased building. These expenses are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over the lease term (i.e. 552 months).

8. Operating leased assets

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under operating leases are recognized as expenses on a straight-line basis over the lease term, irrespective of the timing or method of lease payments.

9. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to historical costs of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and allocated gradually to operation costs until the next scheduled repair and maintenance.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are written off, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted as necessary. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	5 – 46
Vehicles	6
Office equipment	3 – 5
Other tangible fixed assets	4

10. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization.

The Company's intangible fixed assets comprise only computer software. Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Company up to the date the software is available to use. The computer software is amortized on a straight-line basis over 3 years.



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For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

The useful life and amortization method are reviewed at least at the end of each fiscal year and adjusted as necessary.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent parties of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers, for which payment has not yet been made due to insufficient supporting and accounting documentation, as well as employee entitlements such as accrued annual leave and other accrued operation costs.
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are presented as short-term or long-term in the Interim Statement of Financial Position based on their remaining maturities as at the reporting date.

12. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company no longer has discretion to avoid the obligation to pay dividends to shareholders in accordance with the law on securities. Dividends and profit distributions are paid in accordance with the Resolution of the Company's Annual General Meeting of Shareholders.

13. Owner's capital

The owner's capital is recorded according to the actual amounts invested by the shareholders.

14. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profit to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.



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Notes to the Interim Financial Statements (cont.)

15. Recognition of revenue and income

Revenue from sales of merchandise

Revenues from sales of merchandise shall be recognized when all of the following conditions are satisfied:

- The Company transfers most of risks and benefits incident to the ownership of products, merchandise to customers.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise sold.
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no rights to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from operating leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are recognized as revenue during the year over the lease term.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

Dividends and profit received

Dividends and profit received are recognized when the Company is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally deposited with Viet Nam Securities Depository and Clearing Corporation, the recognition date is the last record date. For investments in other entities, the recognition date is decided in accordance with the Law on Enterprises and the Charter of the investee. Only dividend and profit distributions attributable to the period after the investment date are recognized in financial income. Amounts attributable to the period before the investment date are deducted from the costs of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

16. Expenses

Expenses are those that result in outflows of the Company's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.



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Notes to the Interim Financial Statements (cont.)

When the Company recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

17. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Interim Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the accounting period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.



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For the first 6 months of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

When preparing the Interim Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

18. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- Subsidiary.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the General Director, the Supervisory Board and other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including parents, spouses, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

19. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing individual products, services, or a group of related products or services and that are subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.



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Notes to the Interim Financial Statements (cont.)

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

Segment information is prepared and presented in accordance with the accounting policies applicable to the preparation and presentation of the Company's Interim Financial Statements.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	372,458,633	466,160,628
Cash in bank	14,939,639,280	5,255,020,721
- HDBank	13,966,845,139	4,421,181,477
- Other banks	972,794,141	833,839,244
Cash equivalents	24,243,551,233	35,271,560,344
- 3-month deposit at HDBank	23,305,522,832	34,327,292,233
- 3-month deposit at MBV	846,618,502	838,669,453
- Accrued interest on bank deposits	91,409,899	105,598,658
Total	39,555,649,146	40,992,741,693

2. Financial investments

2a. Held-to-maturity investments

	Ending balance			Beginning balance		
	Recoverable			Recoverable		
	Costs	Amount	Provisions	Costs	Amount	Provisions
HDBank ⁽ⁱ⁾	38,909,551,400	38,909,551,400	-	38,362,426,404	38,362,426,404	-
Accrued interest on bank deposits	575,845,017	575,845,017	-	303,739,208	303,739,208	-
Total	39,485,396,417	39,485,396,417	-	38,666,165,612	38,666,165,612	-



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Notes to the Interim Financial Statements (cont.)

- (i) These are deposits with the terms ranging from 5 months to 12 months at HDBank and at the interest rates ranging from 3.2%/year to 5.4%/year (previous year: from 3.2%/year to 5.4%/year).

2b. Equity investments in other entities

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
Investments in subsidiary	21,960,000,000	21,960,000,000	-	21,960,000,000	21,960,000,000	-
Petroleum Information Technology Telecom and Automation Joint Stock Company ⁽ⁱ⁾	21,960,000,000	21,960,000,000	-	21,960,000,000	21,960,000,000	-
Equity investments in other entities	24,000,000,000	24,000,000,000	-	24,000,000,000	24,000,000,000	-
Saigon PetroVietnam Oil Joint Stock Company	11,000,000,000	11,000,000,000	-	11,000,000,000	11,000,000,000	-
PetroVietnam Oil Phu My Joint Stock Company	10,000,000,000	10,000,000,000	-	10,000,000,000	10,000,000,000	-
PV Oil Mien Trung Joint Stock Company	3,000,000,000	3,000,000,000	-	3,000,000,000	3,000,000,000	-
Total	45,960,000,000	45,960,000,000	-	45,960,000,000	45,960,000,000	-

- (i) As at the reporting date, the Company held 2,960,000 shares, equivalent to 51.85% of the charter capital of Petroleum Information Technology Telecom and Automation Joint Stock Company.

Information on equity investments in other entities as at 30 June 2026 is as follows:

Company	Location of establishment and operation	Principal business activities	Percentage of ownership	Percentage of voting right
Saigon PetroVietnam Oil Joint Stock Company	Ho Chi Minh City	Trading in gas and oil products	5.50%	5.50%
PetroVietnam Oil Phu My Joint Stock Company	Ho Chi Minh City	Trading in petroleum, gas, oil products and related equipment	2.00%	2.00%
PV Oil Mien Trung Joint Stock Company	Quang Ngai Province	Trading in petroleum, gas, oil products and related equipment	1.58%	1.58%

Recoverable amount

The General Director assesses that the recoverable amounts of these investments are equal to their carrying amounts.

Operations of the subsidiary

Petroleum Information Technology Telecom and Automation Joint Stock Company has been in normal operations without significant changes as compared to the previous period.

Transactions with the subsidiary

During the period, the Company has no transactions with Petroleum Information Technology Telecom and Automation Joint Stock Company (there was only a dividend receipt amounting to VND 1,756,800,000 in the same period of the previous year).



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Notes to the Interim Financial Statements (cont.)**3. Short-term trade receivables**

	<u>Ending balance</u>	<u>Beginning balance</u>
MCD Vietnam Energy Construction Joint Stock Company	20,437,278,531	20,437,278,531
Petroleum Pipeline & Tank Construction Company ⁽ⁱ⁾	14,995,000,000	18,995,000,000
Leveltech Investment and General Technology Solution Company Limited	6,307,106,427	6,307,106,427
Vietjet Aviation Joint Stock Company	6,049,101,051	-
Indochina Architecture Consulting Management Corporation	2,044,447,876	13,499,735,683
Russia-Vietnam Joint Venture (Vietsovpetro)	1,760,554,965	1,005,073,681
Facility Management Technology Solution Joint Stock Company	651,906,400	651,906,400
ACC Binh Duong Investment and Construction Joint Stock Company	580,910,400	1,551,869,280
Other customers	6,853,328,256	3,207,216,881
Total	59,679,633,906	65,003,280,483

- (i) The receivable amount from Petroleum Pipeline & Tank Construction Company has been overdue. The Company filed a lawsuit with the Vung Tau City People's Court (currently known as Ho Chi Minh City People's Court) and received the Decision recognizing the agreement of the parties that Petroleum Pipeline & Tank Construction Company shall pay principal and interest for the respective amounts of VND 33,345,000,000 and VND 900,000,000 to the Company in three installments from 30 April 2020 to 30 September 2020. However, until now, Petroleum Pipeline & Tank Construction Company has just made the payment of VND 18,350,000,000 while the remaining amount has not been paid to the Company in accordance with the agreed repayment schedule.

4. Short-term advances to suppliers

	<u>Ending balance</u>	<u>Beginning balance</u>
TTC Telecom Service Trading Investment Company Limited	9,243,599,634	3,191,673,484
Hung Yen Co., Ltd.	7,773,056,067	7,773,056,067
DS Vung Tau Technical Service Co., Ltd.	7,008,802,731	7,008,802,731
NMT Energy Company Limited	149,711,000	149,711,000
Other suppliers	2,767,920,545	1,204,830,536
Total	26,943,089,977	19,328,073,818

5. Other short-term receivables

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Value</u>	<u>Allowances</u>	<u>Value</u>	<u>Allowances</u>
Petroleum Information Technology Telecom and Automation Joint Stock Company (a related party) – dividends receivable	1,756,800,000	-	1,756,800,000	-
Advances	1,107,104,220	-	840,000,000	-
Deposits	105,708,000	-	105,708,000	-
Total	2,969,612,220	-	2,702,508,000	-



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Notes to the Interim Financial Statements (cont.)

6. Overdue debt

	Overdue period	Ending balance		Overdue period	Beginning balance	
		Original amount	Recoverable amount		Original amount	Recoverable amount
MCD Vietnam Energy Construction Joint Stock Company	More than 3 years	20,437,278,531	20,437,278,531	More than 3 years	20,437,278,531	20,437,278,531
Petroleum Pipeline & Tank Construction Company	More than 3 years	14,995,000,000	14,995,000,000	More than 3 years	18,995,000,000	18,995,000,000
Hung Yen Co., Ltd.	More than 3 years	7,773,056,067	-	More than 3 years	7,773,056,067	-
Leveltech Investment and General Technology Solution Company Limited	More than 3 years	6,307,106,427	6,307,106,427	More than 3 years	6,307,106,427	6,307,106,427
Russia-Vietnam Joint Venture (Vietsovpetro)	More than 3 years	920,168,311	-	More than 3 years	920,168,311	-
Nhat Anh Services and Trading Company Limited	More than 3 years	855,000,000	-	More than 3 years	855,000,000	855,000,000
Facility Management Technology Solution Joint Stock Company	More than 3 years	651,906,400	651,906,400	More than 3 years	651,906,400	651,906,400
Minh Tien Coffee Pte.	More than 3 years	562,006,000	-	More than 3 years	562,006,000	-
PetroVietnam Drilling Tubulars Management Company Limited	More than 3 years	52,395,750	-	More than 3 years	52,395,750	-
Other trade receivables	More than 3 years	1,044,250	1,044,250	More than 3 years	1,044,250	1,044,250
Total		52,554,961,736	42,392,335,608		56,554,961,736	47,247,335,608

Changes in allowances for short-term doubtful debts are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	9,307,626,128	9,439,825,965
Extraction/(Reversal) of additional allowances	855,000,000	-
Ending balance	10,162,626,128	9.439.825.965

7. Inventories

	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Goods in transit	288,513,572	-	479,095,545	-
Work-in-process	1,692,631,748	(867,534,545)	483,737,338,934	-
Merchandise	-	-	14,445,027	-
Total	1,981,145,320	(867,534,545)	484,230,879,506	-

Changes in allowances for devaluation of inventories are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	-	-
Additional allowances	867,534,545	-
Ending balance	867,534,545	-



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)

8. Tangible fixed assets

	Buildings and structures	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical cost					
Beginning balance	46,553,733,671	706,345,455	1,728,850,583	55,914,748	49,044,844,457
Ending balance	46,553,733,671	706,345,455	1,728,850,583	55,914,748	49,044,844,457
<i>In which:</i>					
Assets fully depreciated but still in use	1,795,591,151	706,345,455	1,728,850,583	55,914,748	4,286,701,937
Assets waiting for liquidation	-	-	-	-	-
Depreciation					
Beginning balance	14,606,798,687	706,345,455	1,728,850,583	55,914,748	17,097,909,473
Depreciation during the period	486,501,552	-	-	-	486,501,552
Ending balance	15,093,300,239	706,345,455	1,728,850,583	55,914,748	17,584,411,025
Carrying value					
Beginning balance	31,946,934,984	-	-	-	31,946,934,984
Ending balance	31,460,433,432	-	-	-	31,460,433,432
<i>In which:</i>					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

The list of tangible fixed assets as at the reporting date is as follows:

	Historical cost	Depreciation	Carrying value
Office on 11 th floor, Petroland Tower	44,758,142,520	13,297,709,098	31,460,433,422
Machinery and equipment	4,286,701,937	4,286,701,937	-
Total	49,044,844,457	17,584,411,035	31,460,433,422

9. Intangible fixed assets

	Computer software
Initial cost	
Beginning balance	154,472,660
Ending balance	154,472,660
<i>In which:</i>	
Assets fully amortized but still in use	154,472,660
Amortization	
Beginning balance	154,472,660
Ending balance	154,472,660
Carrying value	
Beginning balance	-
Ending balance	-
<i>In which:</i>	
Assets temporarily not in use	-
Assets waiting for liquidation	-



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Notes to the Interim Financial Statements (cont.)**10. Long-term deferred expenses**

	Ending balance	Beginning balance
Repair and maintenance expenses	544,383,510	554,312,113
Tools and supplies	6,272,008	7,252,005
Total	550,655,518	561,564,118

11. Short-term trade payables

	Ending balance	Beginning balance
PetroVietnam Oil Corporation (a related party)	16,500,000,000	16,170,330,100
Daikin Air Conditioning (Vietnam) Joint Stock Company	6,107,257,330	11,868,932,344
Other suppliers	2,712,669,872	2,989,562,718
Total	25,319,927,202	31,028,825,162

12. Payables for dividends and profit distributions

This item represents dividends for 2015 and prior years that remain payable because the shareholders have not yet claimed them.

13. Taxes and amounts payable to the State budget

	Beginning balance	Amount payable during the period	Amount paid during the period	Ending balance
VAT on local sales	-	2,909,960,072	-	2,909,960,072
VAT on imports	-	313,558,190	(313,558,190)	-
Export-import duties	-	58,216,273	(58,216,273)	-
Corporate income tax	-	-	-	-
Personal income tax	9,799,425	158,169,225	(138,035,095)	29,933,555
Environmental protection tax	-	4,600,000	(4,600,000)	-
Total	9,799,425	3,444,503,760	(514,409,558)	2,939,893,627

All taxes and other amounts payable to the State Budget are paid in the short term.

Value added tax (VAT)

The Company pays VAT in accordance with the deduction method. The VAT rates applied are as follows:

- International freight services	:	0%
- Sales of goods and other services	:	10%

During the period, the Company applied the VAT rate of 8% to merchandise and services specified in the Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government guiding the Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax

The Company has to pay corporate income tax at the rate of 20% on assessable income.



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Notes to the Interim Financial Statements (cont.)

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit/(loss) before tax	1,455,632,441	(1,107,199,907)
Increases/(decreases) of accounting profit to determine taxable income:		
- Increases	336,940,429	232,688,627
- Decreases	-	(13,775,081)
Taxable income	1,792,572,870	(888,286,361)
Income exempted from tax	(385,000,000)	(1,921,800,000)
Loss of previous years brought forward	(1,407,572,870)	-
Assessable income	-	(2,810,086,361)
Corporate income tax rate	20%	20%
Corporate income tax payable	-	-

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

The company has not recognized deferred income tax assets in respect of the unused tax loss carried forward to be set off against taxable income in subsequent years, amounting to VND 12,155,192,169, as it is unlikely that there will be sufficient taxable income in the future to utilise this benefit.

Details of unrecognized taxable losses are as follows:

Year of loss	Amount of loss incurred	Accumulated loss utilized	Unutilized loss carried forward	Period for loss carrying forward	Unrecognized deferred tax assets
2021	351,473,849	(351,473,849)	-		-
2022	2,190,922,024	(1,407,572,870)	783,349,154	31/12/2027	156,669,831
2023	4,396,946,364	-	4,396,946,364	31/12/2028	879,389,273
2024	2,387,202,686	-	2,387,202,686	31/12/2029	477,440,537
2025	4,587,693,965	-	4,587,693,965	31/12/2030	917,538,793
Total	13,914,238,888	(1,759,046,719)	12,155,192,169		2,431,038,434

In accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025 and Government Decree No. 320/2025/NĐ-CP dated 15 November 2025, which sets out detailed regulations on certain provisions of the Corporate Income Tax Law, Losses incurred in any tax year may be carried forward to be set off against income for a maximum period of five years from the year following that in which the loss arose, and temporary differences may be deducted without any time limit. No deferred income tax assets have been recognized in respect of these carried-forward losses, as it is not probable that sufficient future taxable profits will be available to utilize them.

Other taxes

The Company has declared and paid these taxes in line with the prevailing regulations.



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Notes to the Interim Financial Statements (cont.)**14. Payables to employees**

Bonus (supplementary salary) payable to employees under internal regulations.

15. Other payables**15a. Other short-term payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
PetroVietnam Oil Corporation (a related party) – interest on deferred payment	2,924,386,944	2,309,014,486
Trade Union's expenditure	28,792,500	15,775,195
Receipt of deposits for office lease	221,000,000	221,000,000
Other short-term payables	311,109,850	343,142,985
Total	<u>3,485,289,294</u>	<u>2,888,932,666</u>

15b. Other long-term payables

This item reflects receipt of deposits.

15c. Overdue debts

The Company has no other overdue payables.

16. Short-term borrowings

The borrowing from HDBank under the Borrowing Agreement No. 11767/25MN/HĐTD dated 28 May 2025 was to supplement capital for the Company's trading of aviation equipment and materials with the credit limit of VND 350,000,000,000 with interest rates specified in each borrowing acknowledgement. The borrowing term for each drawdown was 12 months (the interest rate applied during the borrowing term was ranging from 8.7% to 9.0% per year). This borrowing was secured by a mortgage over all merchandise, tools, equipment, and aviation spare parts under Purchase and Sale Contract No. 0912/2024/HĐMB dated 09 December 2024, and its amendments/supplements (if any) signed between the Company and the seller. This borrowing was paid off during the period.

Details of movements in short-term borrowings are as follows:

	<u>Beginning balance</u>	<u>Increase during the period</u>	<u>Amount repaid during the period</u>	<u>Ending balance</u>
Current period				
Borrowing from HDBank	350,000,000,000	-	(350,000,000,000)	-
Total	<u>350,000,000,000</u>	<u>-</u>	<u>(350,000,000,000)</u>	<u>-</u>
Previous period				
Borrowing from HDBank		350,000,000,000	-	350,000,000,000
Other borrowings	18,222,137,863	-	(18,222,137,863)	-
Total	<u>18,222,137,863</u>	<u>350,000,000,000</u>	<u>(18,222,137,863)</u>	<u>350,000,000,000</u>



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Notes to the Interim Financial Statements (cont.)**17. Owner's equity****17a. Statement of changes in owner's equity**

	Owner's capital	Investment and development fund	Retained profit	Total
Beginning balance of the previous year	200,000,000,000	35,005,342,627	(33,727,421,372)	201,277,921,255
Profit/(loss) in the previous period	-	-	(1,107,199,907)	(1,107,199,907)
Ending balance of the previous period	200,000,000,000	35,005,342,627	(34,834,621,279)	200,170,721,348
Beginning balance of the current year	200,000,000,000	35,005,342,627	(36,874,316,875)	198,131,025,752
Profit in the current period	-	-	1,455,632,441	1,455,632,441
Ending balance of the current period	200,000,000,000	35,005,342,627	(35,418,684,434)	199,586,658,193

17b. Details of owner's capital

	Ending balance		Beginning balance	
	VND	Rate (%)	VND	Rate (%)
PetroVietnam Oil Corporation	58,000,000,000	29.0	58,000,000,000	29.0
Trang An Investment and Construction Joint Stock Company	46,200,000,000	23.1	46,200,000,000	23.1
Mr. Duong Cong Ai	33,800,000,000	16.9	33,800,000,000	16.9
Other shareholders	62,000,000,000	31.0	62,000,000,000	31.0
Total	200,000,000,000	100.0	200,000,000,000	100.0

17c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	20,000,000	20,000,000
Number of shares sold to the public	20,000,000	20,000,000
- Ordinary shares	20,000,000	20,000,000
- Preferred shares	-	-
Number of shares repurchased	-	-
- Ordinary shares	-	-
- Preferred shares	-	-
Number of outstanding shares	20,000,000	20,000,000
- Ordinary shares	20,000,000	20,000,000
- Preferred shares	-	-

Par value per outstanding share: VND 10,000.

18. Off-interim statement of financial position items**Foreign currencies**

	Ending balance	Beginning balance
US Dollar (USD)	6,568.38	6,646.18
Euro (EUR)	3,232.03	3,232.03



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Notes to the Interim Financial Statements (cont.)**VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT****1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandise	582,143,305,993	14,280,301,600
Revenue from provisions of services	1,062,095,427	1,088,891,045
Total	583,205,401,420	15,369,192,645

1b. Revenue from sales of goods and provisions of services to related parties

The Company has no sales of goods or service provisions to related parties.

2. Costs of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	572,339,936,966	13,599,451,269
Allowance for devaluation of inventories	867,534,545	-
Total	573,207,471,511	13,599,451,269

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Demand deposit interest	2,193,878	6,746,272
Term deposit interest	1,313,258,085	1,187,924,601
Dividends and profit received	385,000,000	1,921,800,000
Exchange gain arising	868,009	14,018,056
Exchange gain due to the revaluation of monetary items in foreign currencies	-	13,775,081
Other financial income	7,090	22,179
Total	1,701,327,062	3,144,286,189

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	-	7,476,917
Interest on deferred payment	570,372,458	236,717,833
Exchange loss arising	241,617	8,322,114
Exchange loss due to the revaluation of monetary items in foreign currencies	3,313,984	-
Other financial expenses	1,932	428
Total	573,929,991	252,517,292



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Notes to the Interim Financial Statements (cont.)**5. Selling expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	2,783,325,582	1,324,789,900
Expenses for external services	800,376,835	500,535,785
Other expenses	372,185,489	423,433,022
Total	3,955,887,906	2,248,758,707

6. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	2,082,838,573	1,665,491,205
Office supplies	10,908,600	11,876,784
Depreciation/amortization of fixed assets	486,501,552	486,501,552
Allowance for doubtful debts	855,000,000	-
Expenses for external services	1,185,397,303	949,455,959
Other expenses	1,218,160,605	763,143,986
Total	5,838,806,633	3,876,469,486

7. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Fines for contract violations	125,000,000	212,970,962
Income from written-off doubtful debts	-	143,547,051
Total	125,000,000	356,518,013

8. Earnings per share

Information on earnings per share is presented in the Consolidated Interim Financial Statements.

9. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses on purchase of merchandise	573,218,380,111	13,611,328,053
Labor costs	4,866,164,155	2,990,281,105
Depreciation/amortization of fixed assets	486,501,552	486,501,552
Expenses for external services	1,985,774,138	1,449,991,744
Other expenses	2,445,346,094	1,186,577,008
Total	583,002,166,050	19,724,679,462

VII. OTHER DISCLOSURES**1. Transactions and balances with related parties**

The Company's related parties include key management personnel, their related individuals and other related parties.



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Notes to the Interim Financial Statements (cont.)

1a. Transactions and balances with the key management personnel and their related individuals

The key management personnel comprise members of the Board of Directors and the General Director. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or service provisions and no other transactions with the key management personnel and their related individuals.

Receivables from and payables to the key management personnel and their related individuals

The Company has no receivables from or payables to the key management personnel and their related individuals.

Remuneration of the key management personnel and the Supervisory Board

		Accumulated from the beginning of the year	
		Current year	Previous year
Members of the Board of Directors			
Mr. Vo Khanh Hung – Chairman	Appointed on 25 April 2024	27,934,070	30,000,000
Mr. Tran Duc Chinh – Member	Appointed on 25 April 2024	16,200,000	16,200,000
Ms. Hoang Kim Dung – Member	Appointed on 28 November 2025	16,200,000	-
Mr. Nguyen Trung Kien – Member	Resigned on 28 November 2025	-	16,200,000
Mr. Truong Dai Hoang – Member	Appointed on 23 April 2026	12,000,000	-
Members of the Supervisory Board			
Ms. Doan Thu Huong – Head of the Board	Appointed on 26 June 2020	16,200,000	16,200,000
Ms. Tran Mong Thuy Trang – Member	Appointed on 23 April 2022	10,800,000	10,800,000
Mr. Ngo The Anh – Member	Appointed on 25 April 2023	12,000,000	12,000,000
Members of the Management			
Ms. Do Thi Bich Ha – General Director	Appointed on 23 April 2018	421,996,000	401,322,360
Ms. Nguyen Ngoc Anh – Chief Accountant	Appointed on 23 January 2008	184,792,000	191,739,450
Total		718,122,070	694,461,810

1b. Transactions and balances with other related parties

Other related parties of the Company include:

Related parties	Relationship
PetroVietnam Oil Corporation	Shareholder holding 29% of charter capital
Trang An Investment and Construction Joint Stock Company	Shareholder holding 23.1% of charter capital
Petroleum Information Technology Telecom and Automation Joint Stock Company	Subsidiary

Transactions with other related parties

The Company incurred interest on deferred payment to PetroVietnam Oil Corporation for an amount of VND 570,372,458 (the same period of the previous year: VND 236,717,833).

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Notes No. V.5, V.11 and V.15a.



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Notes to the Interim Financial Statements (cont.)

The receivables from other related parties are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from other related parties.

2. Segment information

The Company only operates in one business segment which is trading in goods and services for petroleum and aviation works in Vietnam. Accordingly, the General Director has assessed and believed that the omission of segment reporting from the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026 is in compliance with the Vietnamese Accounting Standard No. 28 – “Segment reporting” and the business operation of the Company.

3. Comparative figures

The accounting period from 01 January 2026 to 31 December 2026 is the first accounting period when the Company applies the Vietnamese Enterprise Accounting System promulgated under the Circular 99 in replacement to the Circular 200.

The application of the new enterprise accounting system has caused no material impact on the comparative figures. The Company has re-presented the comparative figures for some items in the Interim Financial Statements to align with the presentation of the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026 in accordance with the Circular 99. The re-presented items are as follows:

	Code	Figures before adjustments	Adjustments	Figures after adjustments
Interim Statement of Financial Position				
Cash and cash equivalents	110	40,887,143,035	105,598,658	40,992,741,693
Cash equivalents	112	35,165,961,686	105,598,658	35,271,560,344
Short-term financial investments	120	38,362,426,404	303,739,208	38,666,165,612
Short-term held-to-maturity investments	123	38,362,426,404	303,739,208	38,666,165,612
Short-term receivables	130	78,135,574,039	(409,337,866)	77,726,236,173
Other short-term receivables	135	3,111,845,866	(409,337,866)	2,702,508,000
Payables for dividends and profit distributions	313	-	4,718,655,150	4,718,655,150
Other short-term payables	320	7,607,587,816	(4,718,655,150)	2,888,932,666
Interim Cash Flow Statement				
Loss from investing and financing activities	05	(3,116,470,873)	6,746,272	(3,109,724,601)
Operating loss before movements in working capital	08	(3,743,467,392)	6,746,272	(3,736,721,120)
Net cash flows used in operating activities	20	(312,687,824,387)	6,746,272	(312,681,078,115)
Cash outflow for lending, buying debt instruments of other entities	23	(5,523,340,406)	21,758,318	(5,501,582,088)
Interest earned, dividends and profits received	27	3,107,086,709	(6,746,272)	3,100,340,437
Net cash flows generated from investing activities	30	7,583,746,303	15,012,046	7,598,758,349
Net cash flow during the period	50	26,661,094,053	21,758,318	26,682,852,371
Beginning cash and cash equivalents	60	18,759,148,487	77,190,708	18,836,339,195
Ending cash and cash equivalents	70	45,434,017,621	98,949,026	45,532,966,647



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Notes to the Interim Financial Statements (cont.)

4. Significant accounting judgements, estimates and assumptions

In preparing the interim financial statements in accordance with the Vietnamese Enterprise Accounting System, issued under Circular 99, the General Director is required to make accounting judgments, assumptions, and estimates based on compliance with the principles of materiality and prudence. These judgments, assumptions, and estimates affect the application of accounting policies and the reported amounts of assets, liabilities, revenue, and expenses; they are based on historical experience and other factors deemed reasonable at the reporting date, and are reviewed on an ongoing basis. Due to the inherent nature of estimates, actual results may differ.

Judgments, assumptions and estimates that have a material effect on the Interim Financial Statements, or involve a risk of material adjustments to the carrying amounts of assets and liabilities in the following accounting period, include:

Allowance for doubtful debts

The Company estimates the provision based on the assessment of the recoverability of each receivable by its aging and the financial position of each debtor. As of June 30, 2026, the total principal value of trade receivables assessed for provision was VND 59,679,633,906, with an allowance for short-term doubtful debts of VND 10,162,626,128 (as at the beginning of the year: VND 9,307,626,128). During the period, the Company recognized an additional provision of VND 855,000,000 in general and administrative expenses (refer to Notes V.6 and VI.6). Determining the provision level requires significant judgment regarding the recoverability and timing of collection; changes in assessments could result in increases or decreases in expenses in subsequent periods.

To mitigate these impacts, the Company regularly monitors and urges the collection of receivables, reviews aging profiles at each reporting date, and takes appropriate legal measures for overdue debts.

Recognition of revenue and work-in-progress balances under service contracts

Revenue and cost of sales from contracts for supplying equipment and materials for oil and gas and aviation projects are recognized based on the volume of goods delivered and the work completed as of the end of the accounting period; costs related to incomplete work are reflected as work-in-progress in inventory (original cost as of June 30, 2026 was VND 1,692,631,748 – Note V.7). The estimation of the completion rate, remaining costs to be incurred, and the net realizable value of work-in-progress involves significant judgment and may differ from the actual acceptance and final account settlement results.

To mitigate these impacts, the Company confirms the completed volume of work with the project owner as a basis for revenue recognition and periodically reconciles work-in-progress costs for each individual contract.

Useful life of fixed assets

The useful lives of fixed assets are estimated based on technical evaluations, operational experience, and actual physical wear and tear, serving as the basis for depreciation charges (depreciation expense for the period was VND 486,501,552). Changes in usage intensity, technology, or maintenance conditions compared to initial assumptions may result in adjustments to the useful lives and depreciation expenses of subsequent periods. As of June 30, 2026, the General Director has not identified any factors that would materially alter the current assumptions.

The Company periodically reviews the useful lives of assets and assesses indicators of asset impairment at each reporting date



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Notes to the Interim Financial Statements (cont.)

Estimates of corporate income tax

Determining corporate income tax expenses requires judgment regarding the application of tax regulations to certain transactions and the potential for adjustments upon tax inspection and finalization by the tax authorities. Any differences between the actual tax finalization figures and the recorded amounts may affect the tax expenses and tax liabilities of the relevant periods.

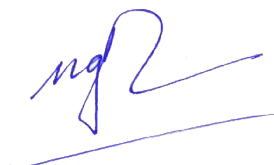
The Company prepares complete documentation and supporting vouchers for tax finalization, consults with experts on complex transactions, and monitors changes in tax policies to make timely adjustments.

5. Subsequent events

From the end of the accounting period to the approval date of the interim financial statements for issue, there have been no significant events occurring that require adjustments to or disclosures in the interim financial statements.



Pham Thi Hong Yen
Preparer



Nguyen Ngoc Anh
Chief Accountant

Approved, 28 August 2026



Do Thi Bich Ha
General Director
Legal representative

