LONG SON PETROLEUM INDUSTRIAL ZONE INVESTMENT JSC

REVIEWED INTERIM FINANCIAL STATEMENTS
For the period ended 30th June 2026

Ho Chi Minh City, August 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Long Son Petroleum Industrial Zone Investment JSC presents this report together with the Company's reviewed interim financial statements for the period ended 30th June 2026.

COMPANY

Long Son Petroleum Industrial Zone Investment JSC (hereinafter referred to as the "the Company") formerly known as IDICO-Long Son Petroleum Industrial Park Investment JSC (PIVLS), was established and operated under Business Registration Certificate No. 4903000409, initially issued by the Department of Planning and Investment of Ba Ria-Vung Tau Province on 9 August 2007, amended multiple times, with the twelfth time amendment dated 11 February 2026 regarding the change of the legal representative, issued by the Department of Finance of Ho Chi Minh City.

The Company's Charter capital under the Certificate of Business Registration number 3500811001 changed for the twelfth time on 11 February 2026 is VND 1,761,455,000,000 *(In word: One thousand seven hundred and sixty-one billion, four hundred and fifty-five million Vietnamese Dong)*.

Abbreviated name: LONG SON PIC.

The Company's shares are approved to be publicly traded on the UpCOM market. Stock code: PXL.

The Company's headquarter is located on 3rd Floor, Khang Thong Building, 67 Nguyen Thi Minh Khai Street, Ben Thanh Ward, Ho Chi Minh City.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Director who held the Company during the period and at the date of this report are as follows:

Board of Management	
Mr. Luong Thanh Tung	Chairman
Mr. Le Cong Trung	Vice Chairman
Mr. Nguyen Hong Hai	Member
Mr. Bui Le Cao Ke	Member (Dismissed from 27 May 2026)
Mr. Vu Hoang Long	Member (Dismissed from 27 May 2026)
Mr. Dinh Van Hiep	Member (Appointed from 27 May 2026)
Mr. Dao Van Duy	Member (Appointed from 27 May 2026)
Board of Supervisors	
Mr. Le Anh Duc	Head of the Board
Mr. Le Huy	Member
Ms. Pham Thi Huyen Anh	Member
General Director	
Mr. Dinh Van Hiep	General Director (Appointed from 11 February 2026)
Mr. Vu Hoang Long	General Director (Dismissed from 11 February 2026)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the interim statement of financial position date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim financial statements for the period ended 30th June 2026.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

AUDITORS

The Company's interim financial statements for the period ended 30th June 2026 have been reviewed by CPA VIETNAM Auditing Company limited - A member firm of INPACT.

RESPONSIBILITY OF GENERAL DIRECTORS

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

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been complied with, material differences are disclosed and explained in the interim financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of interim financial statements to obtain reasonable assurance that the interim financial statements are free of material misstatements caused by even frauds and errors; and
- Prepare the interim financial statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim financial statements comply with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

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

For and on behalf of the Board of General Directors,

M.S.D.N: 3500841001 - C.T.C.P.
CÔNG TY CỔ PHẦN ĐẦU TƯ KHU CÔNG NGHIỆP DẦU KHÍ LONG SƠN
QUẬN 1 - TP. HỒ CHÍ MINH

Dinh Van Hiep
General Director
Ho Chi Minh City, 12 August 2026

CPA VIETNAM
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
Trụ sở chính TP. Hà Nội:
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INPACT MEMBER

No.: 189/2026/BCKT-CPA VIETNAM-HCM

REVIEW REPORT OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Boards of Management, Supervisors and General Director
Long Son Petroleum Industrial Zone Investment JSC

We have reviewed the accompanying Interim Financial Statements of Long Son Petroleum Industrial Zone Investment JSC, prepared on 12 August 2026, as set out on pages 06 to pages 38, including the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement and Interim Cash flows Statement for the period then ended, and Notes to the Interim Financial Statements.

Responsibility of the Board of General Directors

The Company's Board of General Directors is responsible for the true and fair preparation and presentation of these interim financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Financial Statements based on our review. We conducted our review by Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of people responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted by 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 Opinion

As presented in Note 5.5 to the Note to the Interim Financial Statements, as at 30 June 2026, the Company had other long-term receivables (Code 215) with book value amount of VND 127,218,942,920 that have not been reconciled or confirmed, of which overdue receivables amounted to VND 103,747,793,826. We performed procedures to review these balances; however, the procedures performed did not provide us with sufficient appropriate audit evidence regarding the existence, recoverability of these receivables, or the adequacy of the loss allowance recognized by the Company. Therefore, we are unable to determine whether adjustments to these balances are necessary, or the possible effects (if any) on other line items in the Company's interim financial statements as at 30 June 2026.

CPA VIETNAM

Auditor's Qualified Opinion

Based on our review, except for the effects of the matters described in the "Basis for qualified opinion", nothing has come to the attention that causes us to believe that the accompanying Interim Financial Statements, in all material respects, don't give a true and fair view of the interim financial position of the Company as of 30 June 2026 and the interim results of its operations and its interim cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

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

Vu Ngoc An
Deputy General Director
Audit Practising Registration Certificate
No. 0496-2023-137-1
Letter of Authorization No. 01/2026/UQ-CPA VIETNAM dated 02 January 2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT
Ha Noi, 12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	ASSETS	Code	Notes	30 June 2026 VND	01 January 2026 VND
A -	**CURRENT ASSETS (100 = 110+120+130+140+160)**	**100**		**1,427,782,722,524**	**1,421,389,592,799**
I.	**Cash and cash equivalents**	**110**		**3,364,358,683**	**5,827,666,243**
1.	Cash	111		3,364,358,683	5,827,666,243
II.	**Short-term financial investments**	**120**	**5.2**	**954,850,028,960**	**958,715,754,759**
1.	Trading securities	121	5.2a	337,846,158,041	201,112,488,455
3.	Short-term investments held to maturity	123	5.2b	617,003,870,919	757,603,266,304
III.	**Short-term receivables**	**130**		**73,901,706,896**	**61,346,939,964**
1.	Short-term receivables from customers	131	5.3	44,208,908,062	43,988,336,397
2.	Prepayments to sellers in short-term	132	5.4	32,357,506,438	32,474,427,542
5.	Other short-term receivables	135	5.5	50,907,334,892	37,041,164,833
6.	Short-term allowances for doubtful debts	136	5.6	(53,572,042,496)	(52,156,988,808)
IV.	**Inventories**	**140**	**5.7**	**393,033,869,704**	**394,958,918,987**
1.	Inventories	141		393,033,869,704	394,958,918,987
VI.	**Other current assets**	**160**		**2,632,758,281**	**540,312,846**
1.	Short-term deferred expenses	161	5.8	1,222,857,140	26,125,003
2.	Deductible value added tax	162		1,409,901,141	514,187,843
B -	**LONG-TERM ASSETS (200 = 210+220+240+250+260+270)**	**200**		**386,069,325,781**	**394,348,846,523**
I.	**Long-term receivables**	**210**		**96,053,996,608**	**118,653,942,920**
5.	Other long-term receivables	215	5.5	127,218,942,920	127,218,942,920
6.	Long-term allowances for doubtful debts	216	5.6	(31,164,946,312)	(8,565,000,000)
II.	**Fixed assets**	**220**		**7,107,075,591**	**2,266,165,791**
1.	Tangible fixed assets	221	5.9	7,107,075,591	2,266,165,791
-	*Historical Costs*	*222*		*14,230,017,341*	*8,981,581,314*
-	*Accumulated depreciation*	*223*		*(7,122,941,750)*	*(6,715,415,523)*
3.	Intangible fixed assets	227	5.10	-	-
-	*Historical Costs*	*228*		*41,782,000*	*41,782,000*
-	*Accumulated amortization*	*229*		*(41,782,000)*	*(41,782,000)*
IV.	**Investment properties**	**240**	**5.11**	**53,370,398,895**	**54,738,870,663**
1.	Historical Costs	241		68,423,588,321	68,423,588,321
2.	Accumulated depreciation	242		(15,053,189,426)	(13,684,717,658)
V.	**Long-term assets in progress**	**250**	5.12	**84,303,944,111**	**72,696,049,294**
2.	Construction in progress	252		84,303,944,111	72,696,049,294
VI.	**Long-term investments**	**260**	**5.2**	**140,093,959,042**	**140,093,959,042**
2.	Investments in joint ventures and associates	262	5.2c	185,287,750,000	185,287,750,000
3.	Investments in equity of other entities	263	5.2c	67,882,391,454	67,882,391,454
4.	Allowances for long-term investments	264	5.2c	(113,076,182,412)	(113,076,182,412)
VII.	**Other Long-term assets**	**270**		**5,139,951,534**	**5,899,858,813**
1.	Long-term deferred expenses	271	5.8	5,139,951,534	5,899,858,813
	TOTAL ASSETS (270 = 100+200)	270		1,813,852,048,305	1,815,738,439,322

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

	RESOURCES	Code	Notes	30 June 2026 VND	01 January 2026 VND
C -	**LIABILITIES (300 = 310)**	**300**		**52,245,292,942**	**54,886,797,029**
I.	**Short-term liabilities**	**310**		**52,245,292,942**	**54,886,797,029**
1.	Short-term trade payables	311	5.13	266,782,061	273,280,183
2.	Short-term prepayments from customers	312	5.14	1,837,673,322	1,837,632,322
3.	Dividends and profit payables	313	5.15	9,716,335,437	9,728,375,437
4.	Taxes and other payables to government budget	314	5.16	3,087,625,549	2,878,912,867
5.	Payables to employees	315		718,487,009	1,406,984,165
6.	Short-term accrued expenses	316	5.17	645,534,134	820,245,115
9.	Short-term deferred revenues	319	5.18	450,000,000	403,532,609
10.	Other short-term payments	320	5.19	35,522,855,430	37,537,834,331
D -	**OWNERS' EQUITY (400 = 410)**	**400**	**5.20**	**1,761,606,755,363**	**1,760,851,642,293**
1.	Contributed capital	411		1,761,455,000,000	1,761,455,000,000
-	*Ordinary shares with voting rights*	*411a*		*1,761,455,000,000*	*1,761,455,000,000*
5.	Treasury shares	415		(735,703,081)	(735,703,081)
8.	Development and investment funds	418		12,264,138,227	12,264,138,227
9.	Other equity funds	419		949,808,972	949,808,972
10.	Undistributed profit after tax	420		(12,326,488,755)	(13,081,601,825)
-	*Undistributed profit after tax brought forward*	*420a*		*(13,081,601,825)*	*(14,202,912,792)*
-	*Undistributed profit after tax for the current period*	*420b*		*755,113,070*	*1,121,310,967*
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		**1,813,852,048,305**	**1,815,738,439,322**

Ho Chi Minh City, 12 August 2026

Preparer	Chief Accountant	General Director
Nguyen Le Diem Quynh	Pham Quang Tung	Dinh Van Hiep

CÔNG TY CỔ PHẦN ĐẦU TƯ KHU CÔNG NGHIỆP DẦU KHÍ LONG SƠN

INTERIM INCOME STATEMENT

For the period ended 30th June 2026

	ITEMS	Code	Notes	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
1.	**Revenues from sales and services rendered**	01	6.1	**6,006,735,125**	**3,128,481,713**
2.	Revenue deductions	02		-	-
3.	**Net revenues from sales and services rendered (10 = 01-02)**	10		**6,006,735,125**	**3,128,481,713**
4.	Cost of goods	11	6.2	2,651,545,237	1,408,183,842
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	20		**3,355,189,888**	**1,720,297,871**
6.	Gain/(loss) on sale and disposal of investment properties	21		-	-
7.	Financial income	22	6.3	30,343,529,414	18,011,433,036
8.	Financial expenses	23	6.4	-	660,728,560
	In which: interest expenses	*24*		-	660,728,560
8.	Selling expenses	25	6.5	245,469,133	199,733,202
9.	General administrative expenses	26	6.5	32,158,604,401	19,159,800,816
11.	**Net profits from operating activities {30 = 20+21+(22-23)-(25+26)}**	30		**1,294,645,768**	**110,934,733**
12.	Other income	31	6.6	13,636,364	945,400,000
13.	Other expenses	32	6.7	122,631,210	165,047,508
14.	**Other profits (40 = 31-32)**	40		**(108,994,846)**	**780,352,492**
15.	**Total net profit before tax (50 = 30+40)**	50		**1,185,650,922**	**891,287,225**
16.	Current corporate income tax expenses	51	6.9	430,537,852	208,593,706
17.	Deferred corporate income tax expenses	52		-	-
18.	**Profits after corporate income tax (60 = 50-51-52)**	60		**755,113,070**	**682,693,519**
19	**Basic earnings per share**	70	6.10	**4**	**2**

Ho Chi Minh City, 12 August 2026

Preparer	Chief Accountant	General Director
Nguyen Le Diem Quynh	Pham Quang Tung	Dinh Van Hiep

M.S.D.N: 3500811 ... C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ KHU CÔNG NGHIỆP DẦU KHÍ LONG SƠN QUẬN 1 - TP. HỒ CHÍ MINH

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the period ended 30th June 2026

	ITEMS	Code	Notes	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I.	**Net cash flows from operating activities**				
1.	*Profit before tax*	*01*		*1,185,650,922*	*491,820,821*
2.	*Adjustments for*				
	- Depreciation of fixed assets and investment properties	02		1,775,997,995	1,822,512,152
	- Provisions	03		24,015,000,000	13,048,830,489
	- Gains, losses on investing activities	05		(20,827,397,262)	(14,597,008,713)
	- Interest expenses	06		-	660,728,560
3.	*Operating profit before changes in working capital*	*08*		*6,149,251,655*	*1,426,883,309*
	- Increase, decrease in receivables	09		(11,756,344,013)	(143,304,051)
	- Increase, decrease in inventories	10		1,925,049,283	(3,497,086,489)
	- Increase, decrease in payables	11		(3,060,001,939)	(4,925,350,801)
	- Increase, decrease defered expenses	12		(436,824,858)	591,320,155
	- Increase, decrease in trading securities	13		(136,733,669,586)	-
	Net cash flows from operating activities	*20*		*(143,912,539,458)*	*(6,547,537,877)*
II.	**Cash flows from investing activities**			-	-
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		(16,856,330,844)	(45,263,636)
3.	Expenditures on loans and purchase of debt instruments from other entities	23		(264,320,000,000)	(958,069,315,068)
4.	Proceeds from lending or repurchase of debt instruments from other entities	24		398,355,810,095	-
7.	Proceeds from interests, dividends and distributed profits	27		24,281,792,647	7,588,374,739
	Net cashflow from investing activities	30		**141,461,271,898**	**(950,526,203,965)**
III.	**Cash flows from financing activities**			-	-
1.	Proceeds from issuance of shares and receipt of contributed capital	31		-	934,232,880,000
3.	Proceeds from borrowings	33		-	23,045,000,000
6.	Dividends and profits paid to the owner	36		(12,040,000)	(12,707,250)
	Net cashflow from financing activities	40		**(12,040,000)**	**957,265,172,750**
	Net cashflow during the period (50 = 20+30+40)	50		**(2,463,307,560)**	**191,430,908**
	Cash and cash equivalents at beginning of period	60		**5,827,666,243**	**213,250,012**
	Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	**3,364,358,683**	**404,680,920**

Ho Chi Minh City, 12 August 2026

Preparer	Chief Accountant	General Director
Nguyen Le Diem Quynh	Pham Quang Tung	Diep Van Hiep

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

1. COMPANY INFORMATION

1.1. Structure of ownership

Long Son Petroleum Industrial Zone Investment JSC formerly known as IDICO-Long Son Petroleum Industrial Park Investment JSC (PIVLS), was established and operated under Business Registration Certificate No. 4903000409, initially issued by the Department of Planning and Investment of Ba Ria-Vung Tau Province on 9 August 2007, amended multiple times, with the twelfth time amendment dated 11 February 2026 regarding the change of the legal representative, issued by the Department of Finance of Ho Chi Minh City.

The Company's Charter capital under the Certificate of Business Registration number 3500811001 changed for the twelfth time on 11 February 2026 is VND 1,761,455,000,000 *(In word: One thousand seven hundred and sixty-one billion, four hundred and fifty-five million Vietnamese Dong).*

Abbreviated name: LONG SON PIC.

The Company's shares are approved to be publicly traded on the UpCOM market. Stock code: PXL.

The Company's headquarter is located on 3rd Floor, Khang Thong Building, 67 Nguyen Thi Minh Khai Street, Ben Thanh Ward, Ho Chi Minh City.

The total number of the Company's employees as at 30 June 2026 is 20 (as at 01 January 2026 is 20).

1.2. Operating industries and principal activities

The operating activities of the Company, according to the Enterprise Registration Certificate, include:

- Construction of civil works; industrial projects; transportation works (bridges, roads, culverts); water resources projects; underground and underwater works; water supply and drainage pipeline systems; structural works; infrastructure for industrial zones and urban areas;
- Interior and exterior decoration of buildings;
- Real estate business; trading infrastructure and related services in industrial zones and urban areas;
- Business in port and terminal services
- Business in machinery, equipment, and spare parts; Trade in materials, machinery, and equipment for industry, oil and gas, mining, forestry, agriculture, and construction sectors.

The main activities of the Company during the period: Investment in real estate business.

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. The Company structure

As at 30 June 2026, the Company has associates as follows:

No.	Name	Address	Voting Ratio	Capital contribution ratio
A.	Investments in joint ventures and associates			
1	Petroleum Internal and External Equipment JSC	5th Floor, Room 502, 60 Le Trung Nghia, Bay Hien Ward, Ho Chi Minh City, Viet Nam	20.00%	20.00%
2	Binh Son Petroleum Construction JSC	Building 33, Hai Ba Trung Street, Nghia Lo Ward, Quang Ngai Province, Viet Nam	46.86%	46.86%

1.5. Statement of information comparability on the interim financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime. This Circular replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years commencing on or after 01 January 2026.

The Company has applied the guidance under Circular No. 99/2025/TT-BTC effective from 01 January 2026. Where the application of this Circular results in changes to the presentation of the financial statements, the Company will restate or reclassify comparative figures in accordance with the requirements. Accordingly, the accounting information and figures presented in the separate interim financial statements are comparable, as they have been calculated and presented on a consistent basis.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

The Interim Financial Statements of the Company are prepared for the period ended 30 June 2026.

Accounting currency

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

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applied to Vietnamese Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

Statements for the compliance with Accounting Standards and System

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim financial statements:

Basis of preparation of the interim financial statements

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

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

Accounting estimates

The preparation of the interim financial statements in conformity with Vietnamese Accounting Standards requires General Director to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates and assumptions.

Cash

Cash comprises cash on hand, bank deposits on demand.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments

Trading securities

Trading securities are financial instruments held by the Company for trading purposes or classified as trading securities in accordance with prevailing regulations.

At initial recognition, trading securities are recorded at the fair value of the consideration at the transaction date. Transaction costs directly attributable to the acquisition of trading securities are recognized as finance expenses in the period.

Subsequent to initial recognition, trading securities are measured at fair value at the reporting date of the Financial Statements.

Held to maturity investments

Held-to-maturity investments include those investments that the Company has the intention and ability to hold until maturity, comprising term bank deposits with original maturities of more than three months and loans.

Held-to-maturity investments are initially recognized at cost and subsequently measured at carrying amount comprising principal and interest accrued up to the reporting date of the Financial Statements, net of any allowance for impairment (if any). Interest income from held-to-maturity investments arising after the acquisition date is recognized in the Statement of Profit or Loss on an accrual basis. Interest accrued prior to the Company's acquisition is deducted from the cost at the acquisition date.

Investments in associates and other investments

Investments in associates and joint ventures over which the Company has significant influence are presented at cost in the interim financial statements.

Distributions of profits received by the Company from the accumulated profits of associates after the date on which the Company obtained significant influence are recognized in the Company's profit or loss for the period. Other distributions are considered as a recovery of investments and deducted from the carrying amount of the investments.

Investments in associates and other investments are presented at cost less allowance for diminution in value (if any) in the interim statement of financial position.

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

For business cooperation contracts without joint control

As a capital-contributing party, the Company records cash and assets contributed to business cooperation contracts (BCC) as other investments in the Financial Statements.

The Company is the party receiving the capital contribution. Cash and assets received as capital contributions under the BCC are recognized as a liability in the Financial Statements.

Allowance for loss of investments

Provision for diminution in value of trading securities: The Company makes provision for potential losses when there is conclusive evidence that the market value of trading securities held for trading purposes has declined below their carrying amount.

Held-to-maturity investments: Provision for impairment is made when there are indications or evidence that part or all of the investment may not be recoverable under the agreed terms.

Investments in associates, investments in other entities, and other investments: Provision for impairment is made when there are indications or evidence that the investment has declined in value at the reporting date of the Financial Statements. The impairment amount is determined in accordance with prevailing accounting regulations, consistent with the nature of each investment.

For investees that are parent companies, the basis for making provision for impairment of investments is the consolidated financial statements of the investee.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables

Receivables represent amounts collectible from customers or other parties. Receivables are presented at carrying amount net of allowance for doubtful debts..

Allowance for doubtful debts is assessed and recognized for receivables that are overdue and difficult to recover, or for receivables where the debtor is unlikely to be able to settle due to liquidation, bankruptcy, or similar financial difficulties.

Inventories

Inventories are stated at the lower of cost and net realizable value. Cost of inventories comprises direct materials, direct labor, and production overheads, if any, incurred to bring the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs of marketing, selling, and distribution.

The cost of inventories is determined in accordance with the weighted average method.

Provision for diminution in value of inventories is made when there is reliable evidence that the net realizable value of inventories has declined below their cost.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical cost of tangible fixed assets includes all the expenses paid by the Company to acquire the assets up to the time they are brought to the location and condition necessary for them to be capable of operating in the manner intended by the Company.

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

	Years
Machinery and equipment	20
Motor vehicles	05 - 10
Office equipment	03

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

Intangible fixed assets and Amortization

The Company's intangible fixed assets are accounting software are initially recognized at buying cost and stated at cost less accumulated amortization.

Historical cost of intangible fixed assets includes all the expenses paid by the Company to acquire the assets up to the time they are brought to the location and condition necessary for them to be capable of operating in the manner intended by the Company.

Computer software is amortized on a straight-line basis over its estimated useful life of 03 years.

Investment properties

Investment properties comprise land use rights and buildings held by the Company to earn rentals or for capital appreciation, and are presented at cost less accumulated depreciation.

The cost of investment properties comprises all expenditures (cash and cash equivalents) incurred by the Company or the fair value of other consideration given in exchange to acquire the investment property up to the time of purchase or completion of construction of such property.

Subsequent expenditures relating to investment properties are recognized as expenses in the period incurred, unless it is probable that such expenditures will result in future economic benefits beyond the originally assessed level of performance of the investment property, in which case they are capitalized as part of the cost of the investment property.

Investment property for lease is amortized on a straight-line basis over its estimated useful life of 25 years.

Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Interim income statement

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's deferred expenses includes:

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 12 months.

Office lease rent

Prepaid office rent represents the office rent paid for the office the Company is using. Prepaid office rent is amortized to expenses on a straight-line basis over the lease period 15 years.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Trade payables, Payables

Payables to suppliers and other payables are monitored in detail by maturity, counterparty, currency, and other factors according to the Company's management requirements.

These payables are considered virtually certain in terms of value and timing, and are recognized at no less than the obligation to be settled, classified as follows:

- Trade payables: Include commercial amounts payables arisen from purchase of goods, services or asset between the Company and sellers, which are independent with the Company.
- Other payables: reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profit distribution payable

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

Accrued expenses

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

The company recognizes accrued expenses including deducted in advance based on the completed work volume.

Unrealized revenues

Unearned revenue includes advance revenue, which is the amount customers have prepaid for one or more accounting periods related to asset leasing.

Unearned revenue is calculated, determined, and amortized into revenue over the lease term in accordance with the asset rental period.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Owners' equity

Owner's equity is recognized based on the actual capital contributed by shareholders.

Treasury shares are recognized at purchase cost and presented as a deduction from owner's equity in the Statement of Financial Position.

Other equity funds under owner's equity include the financial reserve fund appropriated from the Company's profit after corporate income tax, upon approval by the General Meeting of Shareholders.

Profit after corporate income tax is distributed to shareholders after appropriations to reserves in accordance with the Company's Charter and legal regulations, and upon approval by the General Meeting of Shareholders.

Revenue and other income

The Company's revenue includes revenue of operating lease, others revenue.

Revenue of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

Revenue from interest income and other income

For interest income and other income: revenue is recognized when the Company is able to obtain economic benefits from the transaction and the amount can be measured with reasonable certainty.

Cost of goods sold

Cost of services rendered represents the total expenses incurred for the services during the period, in accordance with the revenue recognition principle. Any abnormal amounts of inventory costs are recognized immediately in cost of goods sold.

Financial expenses

Financial expenses reflect expenses incurred during the period include borrowing costs: recognized monthly based on the loan amount, the interest rate, and the actual number of borrowing days.

Current corporate income tax expense

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate.

Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

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

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

Basic earnings per share

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Related parties

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

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

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. General Director confirms that the Company operates in real estate business and in a single geographical segment - Vietnam. Therefore, the Company does not present segment reports by business segments and by geographical segments in accordance with Vietnamese Accounting Standard No. 28 - Segment Reporting.

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

5.1 Cash and cash equivalents

	30 June 2026 VND	01 January 2026 VND
Cash on hand	442,919,574	449,258,159
Bank deposits on demand (i)	2,921,439,109	5,378,408,084
Total	**3,364,358,683**	**5,827,666,243**

(ii) **Details of bank deposits on demand:**

	30 June 2026 VND	01 January 2026 VND
Vietnam Technological and Commercial Joint Stock Bank	2,221,395,391	2,195,631,004
Others	700,043,718	3,182,777,080
Total	**2,921,439,109**	**5,378,408,084**

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

5.2 Financial investments

a. Trading securities

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Bonds	**337,846,158,041**		-	**201,112,488,455**		-
Joint Stock Commercial Bank for Investment and Development of Vietnam (i)	337,846,158,041	337,846,158,041	-	201,112,488,455	201,112,488,455	-
Total	**337,846,158,041**	**337,846,158,041**	-	**201,112,488,455**	**201,112,488,455**	-

(i) According to Resolution No. 66/2025/NQ-DHDCD dated 18 June 2025 of the General Meeting of Shareholders, pending the utilization of proceeds from the private placement of shares for the Long Son Petroleum Industrial Zone Investment project, the Company is permitted to temporarily invest idle funds in financial instruments. In which :

- Pursuant to Resolution No. 85/NQ-HĐQT dated 25 July 2025 of the Company's Board of Managements, the Company invested in 200 bonds issued by Joint Stock Commercial Bank for Investment and Development of Vietnam, with a face value of VND 1,000,000,000 per bond, a maturity date of 26 June 2032, and a repo interest rate of 5.8% per annum.

- Pursuant to Resolution No. 46/2026/PXL-NQ-HĐQT dated 24 April 2026 of the Company's Board of Directors, the Company continued to invest in 150 bonds issued by Joint Stock Commercial Bank for Investment and Development of Vietnam through VietinBank Securities Joint Stock Company, under Bond Sale and Purchase Agreement No. 28042026/HĐMB/VBSE-PXL dated 28 April 2026, with a face value of VND 1,000,000,000 per bond, a maturity date of 26 June 2032, and a repo interest rate of 5.93% per annum.

The Company holds the above-mentioned bonds for trading purposes.

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

5.2 Financial investments (Continued)

b. Short-term investments held to maturity

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Term deposits	*199,628,528,452*	*199,628,528,452*	-	*339,882,718,357*	*339,882,718,357*	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Vung Tau Con Dao Branch (i)	54,430,000,000	54,430,000,000	-	23,045,000,000	23,045,000,000	-
Vietnam Prosperity Joint Stock Commercial Bank (i)	24,230,000,000	24,230,000,000	-	172,760,000,000	172,760,000,000	-
Vietnam Technological and Commercial Joint Stock Bank (i)	120,000,000,000	120,000,000,000	-	140,000,000,000	140,000,000,000	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Vung Tau Con Dao Branch - Accrued interest	370,246,603	370,246,603	-	612,176,220	612,176,220	-
Vietnam Prosperity Joint Stock Commercial Bank - Accrued interest	598,281,849	598,281,849	-	3,297,459,945	3,297,459,945	-
Vietnam Technological and Commercial Joint Stock Bank - Accrued interest	-	-	-	168,082,192	168,082,192	-
Loans	*417,375,342,467*	*417,375,342,467*	-	*417,720,547,947*	*417,720,547,947*	-
Vietnam Container Joint Stock Company (ii)	400,000,000,000	400,000,000,000	-	400,000,000,000	400,000,000,000	-
Vietnam Container Joint Stock Company - Accrued interest	17,375,342,467	17,375,342,467	-	17,720,547,947	17,720,547,947	-
Total	617,003,870,919	617,003,870,919	-	757,603,266,304	757,603,266,304	-

(i) Time deposits with term of 6 months, interest rates from 4.75% per annum to 8.75% per annum.

(ii) The short-term loan under Loan Agreement No. 0730/2025/HĐV/PXL-VSC dated 30 July 2025, approved pursuant to Resolution No. 88/NQ-HĐQT dated 30 July 2025 of the Company's Board of Directors, was further extended under Appendix No. 01 dated 2 February 2026, extending the term of the agreement to 30 December 2026. The purpose of the loan is to optimise the use of funds pending their deployment for the Long Son Petrochemical Industrial Park Project, with a loan term of six months from the disbursement date and an interest rate of 10.5% per annum. The loan is unsecured. Accrued interest will be paid on the final day of the loan term.

5.2 Financial investments (Continued)

c. Long-term investments

	Ratio		30 June 2026 (VND)			01 January 2026 (VND)		
	Equity owned	Voting rights	Original cost	Fair value	Provisions	Original cost	Fair value	Provisions
Investments in Associates			**185,287,750,000**	**138,668,959,042**	**(46,618,790,958)**	**185,287,750,000**	**138,668,959,042**	(46,618,790,958)
Petroleum Internal and External Equipment JSC	20.0%	20.0%	14,000,000,000	-	(14,000,000,000)	14,000,000,000	-	(14,000,000,000)
Binh Son Petroleum Construction JSC (i)	46.9%	46.9%	171,287,750,000	138,668,959,042	(32,618,790,958)	171,287,750,000	138,668,959,042	(32,618,790,958)
Investments in other entities			67,882,391,454	**1,425,000,000**	**(66,457,391,454)**	67,882,391,454	**1,425,000,000**	(66,457,391,454)
Petroleum Saigon Constrution And Investment JSC	8.1%	8.1%	28,500,000,000	1,425,000,000	(27,075,000,000)	28,500,000,000	1,425,000,000	(27,075,000,000)
Kinh Bac Investing and Construction JSC	7.3%	7.3%	11,000,000,000	-	(11,000,000,000)	11,000,000,000	-	(11,000,000,000)
Lam Kinh Petroleum Hotel JSC	14.9%	14.9%	28,382,391,454	-	(28,382,391,454)	28,382,391,454	-	(28,382,391,454)
Total			**253,170,141,454**	**140,093,959,042**	**(113,076,182,412)**	**253,170,141,454**	**140,093,959,042**	**(113,076,182,412)**

(i) The Company has entered into an authorization agreement dated 19 September 2019 with Petro Vietnam Construction Joint Stock Corporation (PVC) to carry out procedures for the divestment of the Company's entire equity in Binh Son Petroleum Construction JSC. The method of divestment is offering shares to fewer than 100 investors, negotiating directly with investors, with the initial transfer price set at 12,415 VND/ per share. As of the date of the Financial Statement preparation, the Company's divestment procedures have not yet been completed.

5.3 Short-term receivables from customers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	**Provisions**	**Book value**	**Provisions**
Khang Gia Investment and Development Real Estate Corporation (i)	5,686,145,662	(5,686,145,662)	5,686,145,662	(5,686,145,662)
An Phuoc Loc Design Consultantion Company Limited (i)	2,760,144,037	(2,760,144,037)	2,760,144,037	(2,760,144,037)
Others	35,762,618,363	(23,074,267,551)	35,542,046,698	(22,219,454,747)
Total	**44,208,908,062**	**(31,520,557,250)**	**43,988,336,397**	**(30,665,744,446)**
In which: Trade receivables from related parties *(Details in Note 7.2)*	***91,000,000***	***(91,000,000)***	***91,000,000***	***(91,000,000)***

(i) Receivables related to the apartment sale and purchase contract of Khang Gia Apartment Building. However, subsequent payments were suspended due to disputes arising from the sale of the same apartment units to multiple customers. The Company initiated legal proceedings in 2020.

5.4 Prepayments to sellers in short-term

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	**Provisions**	**Book value**	**Provisions**
Dai Phuoc VINA JSC (i)	30,173,099,432	-	30,173,099,432	-
Others	2,184,407,006	(784,500,000)	2,301,328,110	(784,500,000)
Total	**32,357,506,438**	**(784,500,000)**	**32,474,427,542**	**(784,500,000)**

(i) This represents an advance payment related to the apartment sale and purchase contract under the Swan Bay - Swan City Project.

5.5 Other receivables

	30 June 2026 (VND)		01 January 2026 (VND) (Restated)	
	Book value	Provisions	Book value	Provisions
a) Short-term	**50,907,334,892**	**(21,266,985,246)**	**37,041,164,833**	**(20,706,744,362)**
Investments in projects that do not form jointly controlled assets	14,585,883,539	(14,585,883,539)	14,585,883,539	(14,585,883,539)
Nam Long Company Limited - Nam Long Residential Area project (i)	*6,585,883,539*	*(6,585,883,539)*	*6,585,883,539*	*(6,585,883,539)*
Sieu Thanh Company Limited - Nam An Apartment project (ii)	*8,000,000,000*	*(8,000,000,000)*	*8,000,000,000*	*(8,000,000,000)*
The shared investment profit distribution	2,230,534,245	(2,210,534,245)	2,210,534,245	(2,210,534,245)
Petroleum Internal and External Equipment JSC (PVC - Metal)	*987,000,000*	*(987,000,000)*	*987,000,000*	*(987,000,000)*
Kinh Bac Investing and Construction JSC (v)	*1,243,534,245*	*(1,223,534,245)*	*1,223,534,245*	*(1,223,534,245)*
Investment cooperation interest of Sieu Thanh Company Limited (ii)	2,795,692,541	(2,795,692,541)	2,795,692,541	(2,795,692,541)
Maintenance fees for the apartments in the condominium	144,790,652	-	144,790,652	-
Advance	966,907,707	-	182,883,164	-
Petro Vietnam Construction Joint Stock Corporation (Petrocons) (iv)	89,668,320	-	2,589,668,320	-
Others	30,093,857,888	(1,674,874,921)	14,531,712,372	(1,114,634,037)
b) Long-term	**127,218,942,920**	**(31,164,946,312)**	**127,218,942,920**	**(8,565,000,000)**
Van Khoi Thanh JSC (iii)	42,825,000,000	(8,565,000,000)	42,825,000,000	(8,565,000,000)
Proceeds from the transfer of shares in Song Lam 2 Cement Joint Stock Company received from Nghe An Petroleum Construction General Corporation – Joint Stock Company (iv)	69,393,942,920	(22,599,946,312)	69,393,942,920	-
Kinh Bac Investing and Construction JSC (v)	15,000,000,000	-	15,000,000,000	-
Total	**178,126,277,812**	**(52,431,931,558)**	**164,260,107,753**	**(29,271,744,362)**
In which: Other receivables from related parties *(Details in Note 7.2)*	***987,000,000***	***(987,000,000)***	***987,000,000***	***(987,000,000)***

5.5 **Other receivables (Continued)**

(i) Receivables related to Business Cooperation Contract No. 01/2010/HĐHTKD/NL-PIVLS dated 25 October 2010, with Nam Long Co., Ltd. regarding capital contribution for the Nam Long Residential Area project in Rach Kien Ward, Tay Ninh Province. According to the provisions of the Investment Cooperation Contract, the Company assigned Nam Long Co., Ltd. to carry out all investment and construction work for the project in accordance with the approved planning and design, comply with legal regulations, and receive the commercial land plots with completed technical infrastructure and housing design templates.

As at 30 June 2026, the project has been discontinued. The Company is continuing to monitor developments to recover and manage debts in accordance with regulations.

(ii) Receivables related to Business Cooperation Contract No. 07/2017/ST-DK.IDICO dated 4 May 2017, with Sieu Thanh Co., Ltd. regarding capital contribution to the Nam An Apartment Project in Binh Hung Hoa Ward, Ho Chi Minh City. The total capital contributed by the Company to the project is VND 8,000,000,000. The capital contribution term is three years. The fixed profit sharing is 13% per annum. As of now, the Business Cooperation Contract has expired, but Sieu Thanh Co., Ltd. has not yet returned the capital contribution and investment cooperation profits as stipulated in the investment cooperation contract.

On 24 March 2021, the Company filed a lawsuit against Sieu Thanh Co., Ltd. at the Thu Duc City People's Court, Ho Chi Minh City. As of 30 June 2026, the Company is continuing to monitor developments to recover and manage the debt in accordance with regulations

(iii) Reflects the Company's capital contribution to the Tuong Binh Hiep Commercial Housing Project in Hiep Binh Chanh Ward, Ho Chi Minh City, under Investment Cooperation Contract No. 174/2010/HĐHTĐT dated 28 September 2010, among three parties including Song Hong Petroleum Investment and Trading JSC (Now known as Van Khoi Thanh JSC "VKT") and Petroleum Infrastructure and Urban Investment JSC ("Petroland"). The capital contribution ratios of the parties are 40%, 30%, and 30%, respectively. The parties agreed on a cooperation method involving joint capital contribution, joint implementation, and profit and risk sharing based on the contribution ratios, without establishing a legal entity. The total capital contributed by the Company amounts to VND 48,825,000,000

According to the Memorandum of Understanding dated 29 March 2019, between the Company, VKT, and Petroland regarding VKT repaying the Company's capital contribution to the project, as of 30 June 2026, VKT has repaid an amount of VND 6,000,000,000 to the Company. The remaining capital contribution amount of VND 42,825,000,000 has not been repaid yet, and VKT has requested an extension of the repayment period due to financial difficulties.

On 13 April 2020, the Company issued Official Letter No. 99/CV-TGĐ to VKT, notifying that VKT had repeatedly failed to fulfil the commitments agreed upon in the Memorandum of Understanding between the two parties regarding the repayment of the Company's capital contribution. Accordingly, the Company unilaterally terminated the Memorandum of Understanding on the repayment of the capital contribution. Under the agreed terms, the Company will not refund VKT's deposit, and the Company's capital contribution will retain its original value. The Company will seek another partner with sufficient financial capacity to transfer its capital contribution in the Project. On 4 August 2026, minutes of a working meeting between VKT and the Company were prepared regarding the settlement of outstanding receivables, under which VKT proposed to repay 80% of the outstanding receivables over a period of 24 months. As at the date of issuance of the report, the Company continues to monitor developments to recover and manage the outstanding receivables in accordance with applicable regulations.

5.5 Other receivables (Continued)

(iv) Receivables related to the share transfer contract of PVC 12/9 Cement JSC (now PetroVietnam Cement Joint Stock Company Nghe An) under Contract No. 29/HĐCN/PIVLS-PVNC signed on 19 April 2010, between the Company and PetroVietnam Nghe An Construction Joint Stock Corporation ("PVNC") with a total capital contribution value of VND 104,920,000,000 (equivalent to 10,000,000 shares).

On 4 March 2015, PVNC signed Transfer Contract No. 28/HĐ-PVNC-VISSAI with Hoang Phat Vissai Group Co., Ltd. ("VISSAI") for the transfer of the aforementioned shares at a price of VND 9,219 per share (total transfer value of VND 92,190,000,000). The difference between the transfer value stated in the contract with VISSAI and the initial capital contribution is VND 12,730,000,000, which PVNC is obligated to pay to the Company. For the amount of VND 92,190,000,000 owed by VISSAI, according to Resolution No. 139/NQ-XLDK dated 30 March 2015, issued by Petro Vietnam Construction Joint Stock Corporation ("Petrocons"), which approved matters related to the transfer of capital contributions in PVNC by Petrocons and the Company. This debt will be recovered over a 15-year, with each instalment amounting to VND 512,158,079, without interest. Payments will be directly disbursed into Petrocons' account for the Company to recover the debt progressively as VISSAI pays for the aforementioned shares.

Based on the Memorandum of Understanding dated 24 July 2017, between the Company and Petrocons, the proceeds from the share transfer of Cement Joint Stock Company Song Lam 2 will be offset against the accrued interest payable up to 26 September 2011, under the loan agreement from the entrusted funds of PetroVietnam Group at Ocean Commercial One Member Limited Liability Bank, through Petrocons.

(v) Reflects the Company's capital contributions made progressively under the Business Cooperation Contract No. 56/2010/HĐ/PVC.KBC-PIVLS dated 4 December 2010, with Petroleum Investment and Construction Joint Stock Company Kinh Bac ("PVC-KBC") for the products and services of the Kinh Bac Petroleum Hotel project. The capital contribution term was three years. The management, accounting organization, and financial obligations were undertaken by PVC-KBC. Profits were to be shared annually at a fixed rate. As of 30 June 2026, the project has been discontinued, and the Company is continuing to monitor developments to recover and manage the debt in accordance with regulations.

As at 30 June 2026, the total amount of the Company's overdue receivables was VND 103,747,793,826..

5.6 Bad debts

	30 June 2026 (VND)				01 January 2026 (VND)			
	Overdue periods	Original value	Overdue periods	Recoverable amount	Overdue periods	Original value	Overdue periods	Recoverable amount
1. Short-term receivables from customers		**31,520,557,250**	**(31,520,557,250)**	-		**31,520,557,250**	**(30,665,744,446)**	**854,812,804**
Khang Gia Investment and Development Real Estate Corporation	> 3 years	24,392,608,263	(24,392,608,263)	-	> 3 years	24,392,608,263	(23,537,795,459)	854,812,804
TLI Development Services Joint Stock Company	> 3 years	4,276,804,950	(4,276,804,950)	-	> 3 years	4,276,804,950	(4,276,804,950)	-
An Phuoc Loc Real Estate Investment Co., Ltd	> 3 years	2,760,144,037	(2,760,144,037)	-	> 3 years	2,760,144,037	(2,760,144,037)	-
Others	> 3 years	91,000,000	(91,000,000)	-	> 3 years	91,000,000	(91,000,000)	-
2. Prepayments to sellers in short-term		**784,500,000**	**(784,500,000)**	-		**784,500,000**	**(784,500,000)**	-
Khang Gia Investment and Development Real Estate Corporation	> 3 years	450,000,000	(450,000,000)	-	> 3 years	450,000,000	(450,000,000)	-
Others	> 3 years	334,500,000	(334,500,000)	-	> 3 years	334,500,000	(334,500,000)	-
3. Other short-term receivables		**21,656,985,246**	**(21,266,985,246)**	**390,000,000**		**21,656,985,246**	**(20,706,744,362)**	**950,240,884**
Nam An apartment project, Binh Hung Hoa, HCMC	> 3 years	8,000,000,000	(8,000,000,000)	-	> 3 years	8,000,000,000	(8,000,000,000)	-
Nam Long Company Limited	> 3 years	6,585,883,539	(6,585,883,539)	-	> 3 years	6,585,883,539	(6,585,883,539)	-
Sieu Thanh Company Limited	> 3 years	2,795,692,541	(2,795,692,541)	-	> 3 years	2,795,692,541	(2,795,692,541)	-
Others	> 3 years	4,275,409,166	(3,885,409,166)	390,000,000	> 3 years	4,275,409,166	(3,325,168,282)	950,240,884
4. Other long-term receivables		**88,658,125,506**	**(31,164,946,312)**	**57,493,179,194**		**88,174,845,224**	**(8,565,000,000)**	**79,609,845,224**
Van Khoi Thanh Joint Stock Company	> 3 years	42,825,000,000	(8,565,000,000)	34,260,000,000	> 3 years	42,825,000,000	(8,565,000,000)	34,260,000,000
Nghe An Petroleum Construction Corporation Joint Stock Company	> 3 years	45,833,125,506	(22,599,946,312)	23,233,179,194	> 3 years	45,349,845,224	-	45,349,845,224
Total		142,620,168,002	(84,736,988,808)	57,883,179,194		142,136,887,720	(60,721,988,808)	81,414,898,912

5.7 Inventories

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	Provisions	Original value	Provisions
Work in progress (i)	381,326,750,759	-	383,251,800,042	-
Good	11,707,118,945	-	11,707,118,945	-
Total	**393,033,869,704**	-	**394,958,918,987**	-

(i) As at 30 June 2026, the Huynh Tan Phat Apartment Project has completed construction, undergone final inspection, and has been handed over for use. This is a business cooperation contract in the form of joint investment in building co-controlled assets between the Company and Khang Thong Construction, Trading, and Service JSC, PetroVietnam Construction Industrial and Civil JSC ("PVC-IC"), where the Company acts as the operator. Currently, the Company is requesting Khang Thong Group JSC (the Investor) to promptly complete the procedures for paying land use fees and fulfilling financial obligations to the State. This is to finalize the land-use purpose conversion for the project, forming the basis for issuing ownership certificates for 180 apartments and over 5,000 m² of commercial center floor space.

5.8 Deferred expenses

	30 June 2026 VND	01 January 2026 VND
Short-term	**1,222,857,140**	**26,125,003**
Repair expenses	393,334,717	-
Insurance expense	72,881,314	-
Others	756,641,109	26,125,003
Long-term	**5,139,951,534**	**5,899,858,813**
Prepaid office rent expenses (i)	4,916,849,643	5,619,256,737
Others	223,101,891	280,602,076
Total	**6,362,808,674**	**5,925,983,816**

(i) The deferred expenses office rental expenses for a 15-year lease of the third floor of Khang Thong Building, located at No. 67 Nguyen Thi Minh Khai Street, Ben Thanh Ward, Ho Chi Minh City. The prepaid rental expenses are amortised to profit or loss on a straight-line basis over the lease term, which expires in 2030.

5.9 Tangible fixed assets

Unit: VND

	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST				
As at 01 January 2026	**1,588,482,957**	**7,109,755,455**	**283,342,902**	**8,981,581,314**
Purchase	-	5,204,454,546	43,981,481	5,248,436,027
As at 30 June 2026	**1,588,482,957**	**12,314,210,001**	**327,324,383**	**14,230,017,341**
ACCUMULATED DEPRECIATION				
As at 01 January 2026	476,544,888	6,012,905,776	225,964,859	6,715,415,523
Depreciation	39,712,074	351,583,487	16,230,666	407,526,227
As at 30 June 2026	**516,256,962**	**6,364,489,263**	**242,195,525**	**7,122,941,750**
NET BOOK VALUE				
As at 01 January 2026	**1,111,938,069**	**1,096,849,679**	**57,378,043**	**2,266,165,791**
As at 30 June 2026	**1,072,225,995**	**5,949,720,738**	**85,128,858**	**7,107,075,591**

History cost of tangible fixed assets which were fully depreciated but still in use as at 30 June 2026 was VND 4,672,649,637 (as at 01 January 2026 is VND 2,446,335,455).

The existing tangible fixed assets, each of which accounts for 10% or more of total tangible fixed assets:

	30 June 2026 (VND)			01 January 2026 (VND)		
	History cost	Accumulated depreciation	Net book value	History cost	Accumulated depreciation	Net book value
Machinery, equipment	**1,588,482,957**	**516,256,962**	**1,072,225,995**	**1,588,482,957**	**476,544,888**	**1,111,938,069**
Solar power system at the Long Son Building Project	1,588,482,957	516,256,962	1,072,225,995	1,588,482,957	476,544,888	1,111,938,069
Transportation means	**10,038,128,182**	**3,988,725,351**	**6,049,402,831**	**4,833,673,636**	**3,736,823,957**	**1,096,849,679**
FORD EXPLORER 2.3L ECOBOOST 2019	2,188,618,182	2,188,618,182	-	2,188,618,182	2,157,138,074	31,480,108
TOYOTALAND CRUISER PRADO TRJ150L-GKTEK	2,645,055,454	1,800,107,169	844,948,285	2,645,055,454	1,579,685,883	1,065,369,571
TOYOTA LAND CRUISER LC300	5,204,454,546	-	5,204,454,546	-	-	-
Total	**11,626,611,139**	**4,504,982,313**	**7,121,628,826**	**6,422,156,593**	**4,213,368,845**	**2,208,787,748**

5.10 Intangible fixed assets

Unit: VND

	Software	Total
HISTORY COST		
As at 01 January 2026	**41,782,000**	**41,782,000**
As at 30 June 2026	**41,782,000**	**41,782,000**
ACCUMULATED DEPRECIATION		
As at 01 January 2026	**41,782,000**	**41,782,000**
As at 30 June 2026	**41,782,000**	**41,782,000**
NET BOOK VALUE		
As at 01 January 2026	-	-
As at 30 June 2026	-	-

The historical cost of intangible fixed assets which were fully amortized but still in use as at 30 June 2026 was VND 41,782,000 (as at 01 January 2024: VND 41,782,000).

5.11 Investment properties

Items	01 January 2026 VND	Increase VND	Decrease VND	30 June 2026 VND
Investment property for lease				
Historical cost	**68,423,588,321**	-	-	**68,423,588,321**
Huynh Tan Phat Apartment Complex Commercial Floor (6 floors)	68,423,588,321	-	-	68,423,588,321
Accumulated depreciation	**13,684,717,658**	**1,368,471,768**	-	**15,053,189,426**
Huynh Tan Phat Apartment Complex Commercial Floor (6 floors)	13,684,717,658	1,368,471,768	-	15,053,189,426
Net book value	**54,738,870,663**	-	**(1,368,471,768)**	**56,107,342,431**
Huynh Tan Phat Apartment Complex Commercial Floor (6 floors)	54,738,870,663	-	(1,368,471,768)	56,107,342,431

The Company's investment properties for lease are the commercial center floor space located at 1351 Huynh Tan Phat Street, Phu Thuan Ward, Ho Chi Minh City which the Company uses for operating leases.

Revenue and cost of the investment properties for lease in the year with amounts of VND 1,604,488,793 and VND 1,368,471,768, respectively.

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment Property, the fair value of investment property as at 30 June 2026 must be presented. As of the financial reporting date, the Company has not determined the fair value of investment properties due to a lack of sufficient information to assess their fair value. Additionally, Vietnamese Accounting Standards and the Vietnamese Accounting System currently do not provide guidelines on the application of valuation techniques for determining the fair value of investment properties.

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

5.12 Construction in progress

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
65 ha Chi Linh - Cua Lap project (i)	12,270,210,405	12,270,210,405	12,270,210,405	12,270,210,405
Long Son Petroleum Industrial Zone project (ii)	72,033,733,706	72,033,733,706	60,425,838,889	60,425,838,889
Total	**84,303,944,111**	**84,303,944,111**	**72,696,049,294**	**72,696,049,294**

(i) As of 30 June 2026, the project has completed all preparatory investment tasks, including project planning, unexploded ordnance clearance, surveying for the 1/500 zoning plan, and geological surveys for construction drawing designs. The Company has signed an agreement and advanced funds to the Vung Tau City Land Fund Development Center to develop a compensation, support, and resettlement plan as the basis for land clearance activities. Currently, the Company's General Director is focusing on collaborating with relevant departments, agencies, and potential investment partners to process the extension of the investment certificate.

(ii) The Long Son Petroleum Industrial Park Project has a total investment capital of VND 11,759 billion, covering an area of 850 hectares. As at 30 June 2026, the project has completed the investment preparation stage and is currently under implementation.

5.13 Short-term trade payables

	30 June 2026 VND	01 January 2026 VND
Ohers	266,782,061	273,280,183
Total	**266,782,061**	**273,280,183**

5.14 Short-term prepayments from customers

	30 June 2026 VND	01 January 2026 VND
Ms. Ly Quoc Nha Phuong	1,651,532,496	1,651,532,496
Others	186,140,826	186,099,826
Total	**1,837,673,322**	**1,837,632,322**

5.15 Dividends and profit distribution payables

	30 June 2026 VND	01/01/2026 (Restated) VND
Dividends and profit payable (i)	9,716,335,437	9,728,375,437

(i) As at June 30, 2026, dividends payable represent portions of dividends declared for the years 2008, 2009, and 2010 that have not yet been distributed to shareholders who have not deposited their securities with the Vietnam Securities Depository and Clearing Corporation and have not directly completed the procedures with the Company up to the present date. The Company has issued notifications, provided guidance on the procedures, and continues to make payments once shareholders complete the required documentation in accordance with regulations.

5.16 Taxes and other payables to government budget

	01 January 2026 VND	Additions VND	Paid VND	30 June 2026 VND
Payables	**2,878,912,867**	**1,660,497,520**	**1,451,784,838**	**3,087,625,549**
Value added tax	230,710,688	-	230,710,688	-
Corporate imcome tax	2,437,411,899	430,537,852	-	2,867,949,751
Personal income tax	202,254,633	770,959,668	762,074,150	211,140,151
Fees, Charges and Other Payables	8,535,647	459,000,000	459,000,000	8,535,647

5.17 Short-term accrued expenses

	30 June 2026 VND	01 January 2026 VND
Others	645,534,134	820,245,115
Total	**645,534,134**	**820,245,115**

5.18 Short-term deferred revenues

	30 June 2026 VND	01 January 2026 VND
Others	450,000,000	403,532,609
Total	**450,000,000**	**403,532,609**

5.19 Other short-term payments

	30 June 2026 VND	01/01/2026 (Restated) VND
Trade Union fees	21,114,600	50,327,800
Social insurance	33,437,659	1,613,659
Health insurance	8,203,298	8,203,298
Deposits received	7,042,368,280	7,042,368,280
Deposits received from apartment and commercial space leases	*7,042,368,280*	*7,042,368,280*
Payables to the partnership for the Huynh Tan Phat Apartment project (i)	28,417,731,593	30,435,321,294
- The value of the capital contribution (land payment) into the project still payable to Khang Thong Group JSC	*8,760,500,000*	*8,760,500,000*
- The value of the 5% capital contribution (land payment) from Khang Thong Group JSC	*6,448,600,000*	*6,448,600,000*
- The value of the 10% capital contribution (land payment) from PetroVietnam Construction and Civil Engineering JSC	*12,897,200,000*	*12,897,200,000*
Others	311,431,593	2,329,021,294
Total	**35,522,855,430**	**37,537,834,331**

(i) Liabilities related to the Business Cooperation Contract No. 20/2010/BCC/KT-PIVLS-PETROLAND-PVFC LAND dated 08 June 2010, and its annexes with Khang Thong Joint Stock Company and Petroleum Industrial and Civil Construction Joint Stock Company for the business cooperation of the Huynh Tan Phat Apartment project. This is a business cooperation contract in the form of joint control asset investment. The Company acts as the investor representative and the project operator. Profits or losses are shared after determining the overall business results of the entire project.

5.20 Owners' equity

a. Changes of owners' equity

Unit: VND

	Owners' equity	Treasury shares	Development Investment Fund	Other funds	Retained profits	Total
As at 01 January 2025	**827,222,120,000**	**(735,703,081)**	**12,264,138,227**	**949,808,972**	**(14,202,912,792)**	825,497,451,326
Profit for the previous period	-	-	-	-	1,121,310,967	1,121,310,967
Increase in capital in the previous year	934,232,880,000	-	-	-	-	934,232,880,000
As at 01 January 2026	**1,761,455,000,000**	**(735,703,081)**	**12,264,138,227**	**949,808,972**	**(13,081,601,825)**	**1,760,851,642,293**
Profit for the current period	-	-	-	-	755,113,070	755,113,070
As at 30 June 2026	**1,761,455,000,000**	**(735,703,081)**	**12,264,138,227**	**949,808,972**	**(12,326,488,755)**	**1,761,606,755,363**

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

5.19 Owners' equity (Continued)

b. Details of owners' equity

	30 June 2026 VND	01 January 2026 VND
Gelex Infrastructure JSC	1,144,945,930,000	1,144,945,930,000
IDICO Corporation - JSC	70,641,030,000	70,641,030,000
Others	545,868,040,000	545,868,040,000
Total	**1,761,455,000,000**	**1,761,455,000,000**

c. Capital transactions with shareholders

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
- Shareholders' capital		
Opening balance	**827,222,120,000**	**827,222,120,000**
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	**827,222,120,000**	**827,222,120,000**
	-	-

d. Shares

	30 June 2026 Shares	01 January 2026 Shares
Quantity of issued shares	**82,722,212**	**176,145,500**
Common shares	82,722,212	176,145,500
Purchased shares	**147,800**	**147,800**
Common shares	147,800	147,800
Outstanding shares	**175,997,700**	**175,997,700**
Common shares	175,997,700	175,997,700
Par value of outstanding shares (VND/ shares)	10,000	10,000

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

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

6.1 Revenue from sales and services rendered

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenue from provision of services	6,006,735,125	2,968,616,092
Others	-	159,865,621
Total	**6,006,735,125**	**3,128,481,713**

6.2 Cost of goods and services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of provision of services	2,651,545,237	1,368,471,768
Others	-	39,712,074
Total	**2,651,545,237**	**1,408,183,842**

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	30,343,529,414	14,597,008,713
Interest on capital advanced for the partnership - Huynh Tan Phat Apartment Project	-	3,414,424,323
Total	**30,343,529,414**	**18,011,433,036**

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expenses	-	660,728,560
Total	**-**	**660,728,560**

6.5 Selling expenses and General administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	**245,469,133**	**199,733,202**
Employee expenses	11,550,000	23,100,000
Outsourcing expenses	122,727,273	176,633,202
Other cash expenses	111,191,860	-
General administrative expenses	**32,158,604,401**	**19,159,800,816**
Employee expenses	2,937,122,226	2,591,932,508
Materials expenses	45,467,500	42,956,534
Office supplies expenses	407,411,019	103,111,441
Amortization and Depreciation expenses	367,814,153	414,328,310
Charges and fee	10,699,711	21,868,815
Provision/(reversal) expenses	24,015,000,000	13,048,830,489
Outsourcing expenses	1,712,703,700	1,684,330,202
Other cash expenses	2,662,386,092	1,252,442,517
Total	**32,404,073,534**	**19,359,534,018**

6.6 Other income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Apartment rental deposit due to breach of contract	-	945,400,000
Others	13,636,364	-
Total	**13,636,364**	**945,400,000**

6.7 Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Others	122,631,210	165,047,508
Total	**122,631,210**	**165,047,508**

6.8 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	452,878,519	146,067,975
Employee expenses	2,948,672,226	2,615,032,508
Amortization and Depreciation expenses	1,775,997,995	1,822,512,152
Provision/(reversal) expenses	24,015,000,000	13,048,830,489
Outsourcing expenses	3,118,504,442	1,684,330,202
Other cash expenses	2,784,277,663	1,274,311,332
Total	**35,095,330,845**	**20,591,084,658**

6.9 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Total net profit before tax	**1,185,650,922**	**491,820,821**
Increase adjustment:	**967,038,339**	**551,147,707**
Non-deductible expenses	*385,046,252*	*551,147,707*
Remuneration for non-executive Board of Directors members	*581,992,087*	-
Decrease adjustment:	-	-
Assessable income	**2,152,689,261**	**1,042,968,528**
Corporate income tax rate	20%	20%
Current corporate income tax expense	430,537,852	208,593,706

6.10 Basic earnings per share

	For the period ended 30/6/2026	For the period ended 30/6/2025
Profit/(loss) after corporate income tax (VND)	**755,113,070**	**283,227,115**
Profit/(loss) per ordinary share (VND)	**755,113,070**	**283,227,115**
Weighted average number of ordinary shares outstanding during the period (share)	176,145,500	122,981,971
Basic earnings/(loss) per share (VND/share)	**4**	**2**

As at the reporting date, the Company was unable to reliably estimate the amount of profit for the six-month accounting period ended 30 June 2026 that may be appropriated to the reward and welfare fund and the Management Board bonus fund. If the Company makes appropriations to the reward and welfare fund and the Management Board bonus fund for the six-month accounting period ended 30 June 2026, profit attributable to shareholders and basic earnings per share would decrease.

7. OTHER INFORMATION

7.1 Other commitments

a. Commitments

As at 30 June 2026, the Company had a non-cancellable operating lease commitment for office premises, with a lease term of 20 years commencing on 15 May 2010. The lease payment was made in advance in a lump sum for the entire lease term.

b. Operating lease commitments

The Company currently leases out retail space at the Huynh Tan Phat Apartment Project under operating lease agreements with ILA Vietnam Co., Ltd., Dragon Golf Land Co., Ltd., and CJ Vina Agri Co., Ltd. – Binh Duong Branch, under which the operating lease rentals are agreed on an annual basis.

7.2 Information of related parties

List of related parties:

Related Parties	Relationship
Gelex Infrastructure JSC	Parent Company
Petroleum Internal and External Equipment JSC	Associate
Binh Son Petroleum Construction JSC	Associate
Members of the Board of Management, Board of Supervisors, Board of General Directors, other managers and close family members of these members	Significant Influence

In the period, the Company has transactions with related parties as follows:

a. Remuneration for the Board of Management, Supervisors and General Directors

Related parties	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Remuneration for for Boards of Management and Supervisors	Salaries and remuneration	1,287,537,770	893,069,817
Remuneration for Board of General Directors and other managers	Salary and bonuses	1,602,668,182	1,177,818,181
Total		**2,890,205,952**	**2,070,887,998**

7.2 Information of related parties (Continued)

Remuneration for Board of Management

Name	Position	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Mr. Luong Thanh Tung	Chairman	429,161,250	19,960,714
Mr. Le Ba Tho	Former Chairman	-	277,836,363
Mr. Le Cong Trung	Vice Chairman	497,293,182	365,272,727
Mr. Nguyen Hong Hai	Member	104,666,666	51,888,891
Mr. Bui Le Cao Ke	Member	91,968,254	51,888,891
Mr. Nguyen Tien Dung	Former Non-executive member	-	47,126,987
Mr. Vu Hoang Long	Member	56,968,254	4,761,904
Mr. Dinh Van Hiep	Member	12,698,412	-
Mr. Dao Van Duy	Member	12,698,412	-
Total		**1,205,454,430**	**818,736,477**

Remuneration for Board of Supervisors

Name	Position	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Mr. Le Anh Duc	Head of the Board	53,833,336	46,333,336
Mr. Le Huy	Member	18,250,002	18,000,002
Ms. Pham Thi Huyen Anh	Member	10,000,002	10,000,002
Total		**82,083,340**	**74,333,340**

Remuneration for Board of General Directors

Name	Position	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Mr. Dinh Van Hiep	General Director	780,227,273	-
Mr. Vu Hoang Long	Former General Director	822,440,909	1,177,818,181
Total		**1,602,668,182**	**1,177,818,181**

b. Main transactions with relates parties

Related parties	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Others		-	660,728,560
Gelex Infrastructure JSC	Interest paid	-	660,728,560

7.2 Information of related parties (Continued)

c. Related Party Balances

Related parties	Classification	30 June 2026 VND	01 January 2026 VND
Receivables from customers		**91,000,000**	**91,000,000**
Petroleum Internal and External Equipment JSC	Short-term	91,000,000	91,000,000
Other receivables		**987,000,000**	**987,000,000**
Petroleum Internal and External Equipment JSC	Short-term	987,000,000	987,000,000

7.3 Comparative figures

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

Comparative figures in the interim income statement, interim cash flows statement and related notes are taken from the interim financial statements for the period ended 30 June 2025 which are reviewed by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

The Company has applied the guidance under Circular No. 99/2025/TT-BTC since 01 January 2026. To ensure comparability of the information presented in the Financial Statements, the Company has restated or reclassified certain line items as at 01 January 2026 in the Interim Statement of Financial Position as follows:

Items	31/12/2026 (Presented) VND	01/01/2026 (Restated) VND	Difference VND	Notes
ASSETS				
II. Short-term financial investments				
3. Short-term investments held to maturity	335,805,000,000	757,603,266,304	421,798,266,304	(i)
III. Short-term receivables				
3. Short-term loan receivables	40,000,000,000	-	(40,000,000,000)	(i)
5. Other short-term receivables	58,839,431,137	37,041,164,833	(21,798,266,304)	(i)
RESOURCES				
I. Short-term liabilities				
3. Dividends and profit payables	-	9,728,375,437	9,728,375,437	(ii)
10. Other short-term payments	47,266,209,768	36,758,378,081	(10,507,831,687)	(ii)

Ho Chi Minh City, 12 August 2026

Preparer	Chief Accountant	General Director
Nguyen Le Diem Quynh	Pham Quang Tung	Dinh Van Hiep

CÔNG TY CỔ PHẦN ĐẦU TƯ KHU CÔNG NGHIỆP DẦU KHÍ LONG SƠN