



PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION
CENTRAL PETROVIETNAM FERTILIZER AND CHEMICALS JSC.

FINANCIAL STATEMENTS QUARTER III/2026

Signature Not Verified

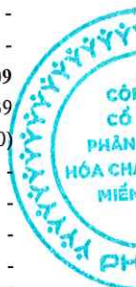
Người ký: CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HOÁ
CHẤT DẦU KHÍ MIỀN TRUNG
Email: pvfeco-central@pvfeco.com.vn
Ký ngày: 16/10/2026 08:12:27

PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION - JSC
CENTRAL PETROVIETNAM FERTILIZER AND CHEMICALS JOINT STOCK COMPANY
Address: Lot A2, Nhon Binh Industrial Cluster, Quy Nhon Dong Ward, Gia Lai Province
Tel: (+84) 256 3 848 488 Fax: (+84) 256 3 848 588 Website : www.pce.vn
Tax code: 4100733174

FINANCIAL STATEMENT REPORT

As at 30 September 2026

Items	Codes	Notes	Closing balance	Opening balance
A.CURRENT ASSETS (100=110+120+130+140+150)	100		580.051.721.870	341.178.134.162
I.Cash and cash equivalents	110		92.309.282.704	147.547.562.394
1. Cash	111	V.01	22.309.282.704	6.182.699.381
2. Cash equivalents	112		70.000.000.000	141.364.863.013
II. Short-term financial investments	120	V.02	-	-
1. Trading securities	121		-	-
2. Provision for devaluation of business securities (*)	122		-	-
3. Held to maturity investments	123		-	-
4. Provision for short-term investments held until maturity (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	130		228.997.369.111	131.073.672.975
1. Short-term receivables from customers	131		67.218.932.802	15.639.299.301
2. Prepayment to short-term sellers	132		69.177.176.130	114.145.723.674
3. Short-term intercompany receivables	133		-	-
4. Payments must be collected according to the progress of the construction contract.	134		-	-
5. Other short-term receivables	135		92.601.260.179	1.288.650.000
6. Provision for doubtful short-term receivables (*)	136		-	-
7. Assets awaiting processing	137		-	-
IV. Inventory	140		243.748.234.492	56.800.528.109
1. Inventory	141	V.04	243.748.234.492	58.320.041.639
2. Provision for inventory devaluation(*)	142		-	(1.519.513.530)
V. Short-term biological assets	150		-	-
1. Livestock raised for short-term, one-time production.	151		-	-
2. Crops grown seasonally or for short-term, single-harvest production.	152		-	-
3. Provision for short-term losses of biological assets (*)	153		-	-
VI. Other current assets	160		14.996.835.563	5.756.370.684
1. Short-term deferred expenses	161		1.339.776.662	3.105.254.069
2. Value-added tax is deductible	162		13.657.058.901	2.651.116.615
3. Taxes and other amounts due to the State	163	V.05	-	-
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-
B. LONG-TERM ASSETS	200		82.595.761.018	33.311.240.695
(200 = 210 + 220 + 230 + 240 + 250 + 260)				
I. Long-term receivables	210		60.000.000	60.000.000
1. Long-term receivables from customers	211		-	-
2. Long-term upfront payment to the seller	212		-	-
3. Business capital in subsidiary units	213		-	-
4. Long-term intercompany receivables	214	V.06	-	-
6. Other long-term receivables	215	V.07	60.000.000	60.000.000
7. Provision for long-term doubtful receivables (*)	216		-	-
II. Fixed Assets	220		29.555.583.495	28.034.555.171
1. Tangible fixed assets	221	V.08	9.099.646.038	7.493.449.022
- Original price	222		82.563.585.766	80.171.135.888
- Accumulated depreciation value(*)	223		(73.463.939.728)	(72.677.686.866)
2. Fixed assets under finance lease	224	V.09	-	-



- Original price	225		-	-
- Accumulated depreciation value(*)	226		-	-
3. Intangible fixed assets	227	V.10	20.455.937.457	20.541.106.149
- Original price	228		22.256.641.250	22.256.641.250
- Accumulated depreciation value(*)	229		(1.800.703.793)	(1.715.535.101)
III. Long-term biological assets	230		-	-
1. Regularly raise livestock for product production.	231		-	-
a) Livestock raised for periodic production that have not yet reached maturity.	232		-	-
b) Livestock raised for regular production until they reach maturity.	233		-	-
- Original price	234		-	-
- Accumulated depreciation value(*)	235		-	-
2. Livestock raised for a single, long-term product.	236		-	-
3. Crops grown seasonally or for long-term, single-product harvesting.	237		-	-
4. Provision for long-term losses of biological assets (*)	238		-	-
IV. Investment Properties	240	V.12	-	-
- Original price	241		-	-
- Accumulated depreciation value(*)	242		-	-
V. Long-term work-in-progress assets	250		70.727.342	-
1. Long-term work-in-progress production and business costs	251		-	-
2. Construction in progress costs	252		70.727.342	-
VI. Long-term financial investment	260		-	-
1. Investing in subsidiaries	261		-	-
2. Investing in affiliated companies and joint ventures	262		-	-
3. Investing capital in other entities.	263		-	-
4. Provision for long-term investment losses in other entities (*)	264		-	-
5. Investment held until maturity.	265		-	-
6. Provision for long-term investments held to maturity (*)	266		-	-
VII. Other long-term assets	270		52.909.450.181	5.216.685.524
1. Long-term deferred costs	271	V.14	52.909.450.181	5.216.685.524
2. Deferred income tax assets	272	V.21	-	-
3. Long-term equipment, supplies, and spare parts.	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	280		662.647.482.888	374.489.374.857
A. LIABILITIES (300 = 310 + 330)	300		467.060.860.440	184.733.756.910
I. Short-term debt	310		467.060.860.440	184.733.756.910
1. Short-term payments to suppliers.	311		184.989.987.106	12.077.123.936
2. Short-term advance payment by the buyer	312		148.005.194.866	147.117.661.604
3. Dividends and profits must be paid.	313		14.003.280.000	3.280.000
4. Taxes and short-term payments to the State	314		1.562.273.094	1.169.675.028
5. Payment must be made to the workers.	315		7.499.130.647	17.372.231.961
6. Short-term payables	316		823.371.257	399.629.590
7. Short-term internal payments	317		-	-
8. Payment must be made according to the progress of the short-term construction contract.	318		-	-
9. Short-term deferred revenue	319		20.000.000	19.090.909
10. Other short-term payables	320		103.343.721.007	25.865.483
11. Short-term loans and financial leases	321		-	-
12. Short-term provisions for liabilities	322		-	-
13. Reward and Welfare Fund	323		6.813.902.463	6.549.198.399
14. Price Stabilization Fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Long-term debt	330		-	-
1. Long-term payment to the seller.	331		-	-
2. Buyers pay in advance for a long term.	332		-	-
3. Taxes and other long-term payments to the government.	333		-	-
4. Long-term costs	334		-	-
5. Internal payments for working capital.	335		-	-


 BỘ TƯ
 PHÂN
 BÓN V
 Ứ DẦU
 TRUNG


 LƯU Ý

6. Long-term internal payment required.	336	-	-
7. Revenue awaiting long-term allocation	337	-	-
8. Other long-term payables	338	-	-
9. Long-term loans and financial leases	339	-	-
10. Convertible bonds	340	-	-
11. Preferred stock	341	-	-
12. Deferred income tax payable	342	-	-
13. Long-term provisions for liabilities	343	-	-
14. Science and Technology Development Fund	344	-	-
B. EQUITY (400 = 410 + 430)	400	195.586.622.448	189.755.617.947
1. Owner's equity contribution	411	100.000.000.000	100.000.000.000
- Common stock with voting rights	411a	100.000.000.000	100.000.000.000
- Preferred stock	411b	-	-
2. Capital surplus	412	-	-
3. Bond conversion option	413	-	-
4. Other owner's equity	414	-	-
5. Shares repurchased from oneself (*)	415	-	-
6. Revaluation difference of assets	416	-	-
7. Exchange rate differences	417	-	-
8. Development Investment Fund	418	24.884.718.104	24.884.718.104
9. Other funds belonging to equity capital	419	5.076.870.114	-
10. Undistributed after-tax profit	420	65.625.034.230	64.870.899.843
- Undistributed net profit accumulated up to the end of the previous period	420a	45.691.831.024	44.656.563.325
- Undistributed net profit for this period	420b	19.933.203.206	20.214.336.518
		-	-
TOTAL CAPITAL (440 = 300 + 400)	440	662.647.482.888	374.489.374.857

Preparer
(Signature, full name)

Vo Thi My Le

Chief Accountant
(Signature, full

Le Thanh Vien

Approved, October 16 2026

Legal representative
(Signature, full name, seal)

Lương Anh Tuan



INCOME STATEMENT
For the Quarter ended 30 September 2026

Unit: VND

Items	Codes	Notes	Quarter III/2026		Accumulated from the beginning of the year to the end of this period	
			Năm nay	Năm trước	Current year	Prior year
1. Revenue from sales of merchandises and services rendered	1	VI.25	968.167.182.164	615.212.048.187	3.609.805.428.553	3.183.237.999.922
2. Revenue deductions	2		25.231.470.657	5.272.837.579	92.738.642.586	85.941.337.013
deductions(10 = 01 - 02)	10		942.935.711.507	609.939.210.608	3.517.066.785.967	3.097.296.662.909
4. Costs of goods sold and services rendered	11	VI.27	919.984.833.508	596.656.925.793	3.439.323.076.881	3.033.403.478.804
5. Gross profit from goods sold and services rendered(20 = 10 - 11)	20		22.950.877.999	13.282.284.815	77.743.709.086	63.893.184.105
6. Profit/loss from the sale and liquidation of investment properties.	21	VI.26	-	-	-	-
7. Financial income	22	VI.28	870.025.525	948.305.586	1.903.319.825	2.526.870.436
8. Financial expenses	23		-	58.728.767	135.835.617	76.263.014
- In which: Interest expense	24		-	58.728.767	135.835.617	76.263.014
9. Selling expenses	25		14.421.706.817	8.571.142.797	34.286.905.820	27.139.992.034
10. General and administration expenses	26		6.413.228.181	4.081.508.102	17.860.022.091	14.763.142.640
11. Net profit from operating activity {30=20+21+22-(23+25+26)}	30		2.985.968.526	1.519.210.735	27.364.265.383	24.440.656.853
12. Other income	31		2.199.328.836	1.322.256.476	2.683.526.141	3.759.939.002
13. Other expenses	32		3.500	20.200.000	184.984.981	20.200.000
14. Profit from other activities (40 = 31 - 32)	40		2.199.325.336	1.302.056.476	2.498.541.160	3.739.739.002
15. Accounting profit before tax(50 = 30 + 40)	50		5.185.293.862	2.821.267.211	29.862.806.543	28.180.395.855
16. Current corporate income tax expense	51		1.037.058.772	564.253.442	5.983.361.308	5.636.079.171
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		4.148.235.090	2.257.013.769	23.879.445.235	22.544.316.684
19. Earnings per share (*)	70					
20. Declining earnings per share (*)	71					

Preparer
(Signature, full name)

Vo Thi My Le

Chief
(Signature,

Le Thanh

Approved, October 16, 2026

Legal representative
(Signature, full name, seal)



Luong Anh Tuan

CASH FLOW STATEMENT

(According to the indirect method)
 For nine month, ended 30 September 2026

Items	Codes	Notes	Accumulated from the beginning of the year to the end of this period	
			Current year	Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		29.862.806.543	28.180.395.855
2. Adjustments for:			(1.562.969.070)	(1.160.457.334)
- Depreciation and amortisation of fixed assets and investment properties	02		1.984.937.759	1.339.387.888
- Provisions	03		(1.519.513.530)	-
- Foreign exchange gain arising from translating foreign currency items	04		-	-
- Gain from investing activities	05		(2.164.228.916)	(2.576.108.236)
- Interest expense	06		135.835.617	76.263.014
- Increase or decrease in deferred charges	07		-	-
3. Operating profit before movements in working capital	08		28.299.837.473	27.019.938.521
- Increase, decrease in receivables	09		(109.124.021.982)	54.361.878.325
- Increase, decrease in inventories	10		(185.428.192.853)	(61.428.999.088)
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		268.054.178.422	(43.582.029.681)
- Increase or decrease in deferred charges	12		(46.003.458.000)	(907.111.929)
- Interest paid	14		(135.835.617)	(76.263.014)
- Corporate income tax paid	15		(5.825.510.634)	(6.051.769.797)
- Other cash inflows	16		672.800.000	80.000.000
- Other cash outflows	17		(4.456.536.670)	(4.407.541.667)
Net cash (used in)/generated by operating activities	20		(53.946.739.861)	(34.991.898.330)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(3.650.152.305)	(944.766.000)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		260.909.091	49.237.800
3. Cash spent on lending and purchasing debt instruments of other units	23		-	-
4. Cash recovered from loans and resale of debt instruments of other units	24		-	-
5. Cash spent investing capital in other units	25		-	-
6. Proceeds recovered from investment in capital contributions to other units	26		-	-
7. Interest earned, dividends and profits received	27		2.097.703.385	2.378.508.795
Net cash used in investing activities	30		(1.291.539.829)	1.482.980.595
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash received from owner's paid in capital	31		-	-
2. Cash to pay capital contributions to owners, buy back shares of issued enterprises	32		-	-
3. Proceeds from borrowings	33		75.000.000.000	39.300.000.000
4. Repayment of borrowings	34		(75.000.000.000)	(39.300.000.000)
5. Payment for financial lease debt	35		-	-
6. Dividends and profits paid	36		-	(24.922.000.000)
Net cash used in financing activities	40		-	(24.922.000.000)
Net (decrease)/increase in cash (50=20+30+40)	50		(55.238.279.690)	(58.430.917.735)
Cash and cash equivalents at the beginning of the period/year	60		147.547.562.394	164.497.235.561
Effect of change of foreign exchange rate	61			
Cash and cash equivalents at the end of the period/year (70=50+60+61)	70		92.309.282.704	106.066.317.826

Approved, October 16, 2026

Legal representative

(Signature, full name, seal)

Preparer
(Signature, full name)

Vo Thi My Le

Chief Accountant
(Signature, full name)

Le Thanh Vien



Luong Anh Tuan

PETROVIETNAM FERTILIZER AND CHEMICAL CORPORATION - JSC
CENTRAL PETROCHEMICAL AND FERTILIZER JOINT STOCK COMPANY
Address: Lot A2, Nhon Binh Industrial Cluster, Quy Nhon Dong Ward, Gia Lai Province
Phone: (+84) 56 3 848 488 Fax: (+84) 56 3 848 588 Website: www.pce.vn
Tax code: 4 1 0 0 7 3 3 1 7 4

EXPLANATION OF FINANCIAL STATEMENTS THIRD QUARTER OF 2026

I. Characteristics of the operation of the enterprise

1. Form of capital ownership: Joint stock company
2. Business fields: Agricultural products, fertilizers and chemicals (except for chemicals with strong toxicity)
3. Business lines: Trading in agricultural and forest products; Trading in fertilizers and chemical products (except for Schedule 1 chemicals); Technical services in the production and trading of fertilizers and related chemical products; Transportation of goods by automobile and inland waterways; Warehousing business; Advertising, market research and trade promotion, trading in silk, silk and textile yarn
4. Normal production and business cycle
5. Characteristics of the enterprise's operation in the fiscal year affecting the financial statements
- 6- Enterprise structure
7. The information on the financial statements shall be calculated according to the calendar year (from 01/01 to 31/12) and compared in the same period of the previous year

II. Accounting period and monetary units used in accounting

- 1- Accounting period: Starting from 01/01 and ending on 31/12
2. Currency used in accounting: Vietnam Dong

III. Applicable accounting standards and regimes

The preparation and presentation of the Company's financial statements are carried out in accordance with the Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of financial statements

IV. Applicable accounting policies

1. Principles for conversion of financial statements made in foreign currencies into Vietnam Dong
3. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows: Recognized according to actual occurrences
4. Principles for recognition of monetary amounts and cash equivalents: Recognition according to actual arising
5. Principles of accounting for financial investments
6. Principles of accounting for receivables:
 - Record according to the actual arising
 - Detailed recording by each object
 - Recording the amounts that are certain to be collected in the future statue
 - Method of making provisions for receivables price reduction: Applied according to Circular No. 48/2019/TT-BTC dated 08/08/2019 of the Ministry of Finance
7. Principles for recording inventory:
 - Principles for recording inventory: According to the original price
 - Inventory value calculation method: Period-weighted average (month)
 - Inventory accounting method: Regular declaration
 - Inventory depreciation provision method: The difference between the actual realizable value and the book value
8. Principles for recognition and depreciation of fixed assets, fixed assets leased for finance and investment real estate:
 - Principle of recognition: Recognition of value according to historical cost. Historical cost is the total cost that has been invested in acquiring the asset in a state of readiness for use
 - Depreciation method: Depreciation allocation in a straight line is specified in Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance
9. Accounting principles for business cooperation contracts
10. Principles of deferred CIT accounting:
 - Deferred income tax is the amount of corporate income tax that will be payable or refunded due to the temporary difference between the carrying value of assets and liabilities for financial reporting purposes and the values used for tax purposes. Deferred income tax is only recognized for all taxable temporary differences. Deferred income tax assets are only recognized when there is a certainty in the future that there will be taxable profits to use these deductible temporary differences
 - The carrying value of the deferred income tax asset is reviewed on the end of the financial year and will be recorded down to the extent that it is certain that there is sufficient taxable gain to allow the benefit of part or all of the deferred income tax assets to be used
11. Accounting principles for prepaid expenses:
 - Prepaid expenses are expenses, tools and tools that are put into use in many periods
 - Upfront costs are allocated according to the straight-line method and the maximum duration is not more than 3 years



12. Principles of accounting for liabilities:
 - Record according to the actual arising
 - Detailed recording by each object
 - Recognition of certain amounts payable in future statuses
13. Principles for recognition of loans and liabilities for financial leases: Recognition according to actual occurrences
14. Principles for recognition and capitalization of borrowed expenses: Recognized according to actual incurred expenses and included in expenses in the incurred period
15. Principles for recording payable expenses: Recording actual expenses that have been incurred but have not yet had sufficient invoices and vouchers
16. Principles and methods of recording payable provisions: Estimation of future expenses payable according to performance obligations
17. Principles for recording unrealized revenues
18. Principles for recognition of convertible bonds
19. Principles for recognition of equity:
 - Principles for recording the owner's contributed capital, surplus of share capital, convertible bond options, and other capital of the owner: Recognized according to the owner's actual contributed capital
 - Principles for recording asset revaluation differences
 - Principles for recording exchange rate differences
 - Principle of recognition of undistributed profits: According to the operating charter approved by the General Meeting of Shareholders
20. Principles and methods of revenue recognition:
 - Revenue from sales and provision of services: Recognized when most of the risks and benefits are associated with the transfer of ownership to buyers
 - Revenue from financial activities: Recorded according to the actual incurred and definitely collected in the future
 - Construction contract revenue
 - Other income: Recorded according to the actual occurrence of irregular activities
21. Accounting principles for revenue deductions: Recording adjustments to revenue deductions in cases of discounts, discounts, returned sales according to the Company's sales policy and actually arising
22. Principles of accounting for the cost of goods sold: Recorded according to the original prices of goods and services consumed in the period
23. Accounting principles of financial expenses: Recognition according to actual arising and certain amounts to be paid in the future
24. Accounting principles for selling expenses and enterprise management expenses: Recording expenses related to production and business activities
25. Principles and methods for recording current enterprise income tax expenses and deferred enterprise income tax expenses:
 - The current corporate income tax expense is the tax calculated based on the taxable income in the period multiplied by the current applicable tax rate. The current tax rate is 20%
 - Deferred corporate income tax expense is the temporary difference in the implementation period between the accounting regime and the tax policy
26. Other accounting principles and methods

V. Additional Information for Items Presented in the Balance Sheet

	Unit: VND	
	End of term	Beginning of the year
01- Money		
- Cash	79.849.520	339.415.863
- Demand deposits (*)	22.229.433.184	5.843.283.518
- Cash equivalent (**), in which:	70.000.000.000	141.364.863.013
<i>Deduction of interest on term deposit contracts</i>	-	364.863.013
Plus	92.309.282.704	147.547.562.394
(*) Demand deposit balance details		
VCB Binh Dinh	358.188.111	3.150.070.546
Agribank Binh Dinh	457.134.714	475.047.725
BIDV Binh Dinh	32.470.980	111.326.479
Vietinbank Binh Dinh	21.267.353.165	1.713.574.489
Others	114.286.214	393.264.279
Plus	22.229.433.184	5.843.283.518

() Cash Equivalency Balance Details**

	End of term		Beginning of the year	
	Term	Balance	Term	Balance
BIDV Binh Dinh	1 month	30.000.000.000	1 month	32.000.000.000
VCB Binh Dinh	1 month	-	1 month	35.000.000.000
Vietinbank Binh Dinh	1 month	-	3 months	20.000.000.000
ACB Dak Lak Branch	1 month	10.000.000.000	1 month	10.000.000.000
Pvcombank Quy Nhon	-	-	1 month	24.000.000.000
Agribank Binh Dinh	30.000.000.000	-	1 month	10.000.000.000
Deduction of interest on term deposit contracts	-	-	3 months	10.000.000.000
Plus	-	-	1-3 months	364.863.013
Plus	-	70.000.000.000	-	141.364.863.013
			92.309.282.704	147.547.562.394

02- Financial investments

	Original price	End of term		Spare Value	Original price	Beginning of the year		Spare Value
		Possible Recall	value			Possible Recall	value	
2.1- Investments held to maturity	-	-	-	-	-	-	-	-
a) Short-term	-	-	-	-	-	-	-	-
b) Long-term	-	-	-	-	-	-	-	-
2.2. Investment in capital contribution to other units	-	-	-	-	-	-	-	-
Plus	-	-	-	-	-	-	-	-

03- Customer receivables

	End of term		Beginning of the year	
	Book Value	Spare Value	Book Value	Spare Value
a) Receivables from short-term customers				
PetroVietnam Fertilizer and Chemical Corporation - JSC	3.057.506.115	-	15.190.620.595	-
Thien Long Trading Co., Ltd.	19.186.767.187	-	-	-
ANH THI TRADING - SERVICE CO., LTD	8.390.000.000	-	-	-
MINH TAN FERTILIZER IMPORT AND EXPORT JSC	28.840.305.322	-	-	-
Other Customers	7.744.354.178	-	448.678.706	-
Plus	67.218.932.802	-	15.639.299.301	-
b) Receivables from long-term customers	-	-	-	-
c) Receivables from customers being related parties	-	-	-	-
PetroVietnam Fertilizer and Chemical Corporation - JSC	3.057.506.115	-	15.190.620.595	-
Minh Tan Fertilizer Import and Export Joint Stock Company	19.186.767.187	-	-	-
Plus	22.244.273.302	-	15.190.620.595	-

04- Other receivables

	End of term		Beginning of the year	
	Book Value	Spare Value	Book Value	Spare Value
a) Other short-term receivables	92.601.260.179	-	1.288.650.005	-
PetroVietnam Fertilizer and Chemical Corporation - JSC	-	-	-	-
PVI Insurance Company Ho Chi Minh City Ho Chi Minh City	5.628.987.300	-	1.288.650.000	-
Temporary purchase discount	86.972.272.879	-	-	-
b) Other long-term receivables	-	-	-	-
- Escrow, long-term margin	60.000.000	-	60.000.000	-
Anh Duong Vietnam Joint Stock Company	35.000.000	-	35.000.000	-
GSM GREEN AND SMART MOBILITY JOINT STOCK COMPANY	25.000.000	-	25.000.000	-

05- Pending missing assets

	End of term		Beginning of the year	
	Quantity	Values	Quantity	Values
Plus	-	-	-	-

06- Bad debts

End of term		Beginning of the year	
Original price	Recoverable Value	Original price	Recoverable Value

Plus

07- Inventory

End of term		Beginning of the year	
Original price	Redundancy	Original price	Redundancy
152.598.350	-	-	-
-	-	156.000.000	-
2.144.532.617	-	99.536.519	-
241.451.103.525	-	58.064.505.120	-
243.748.234.492	-	58.320.041.639	-
-	-	-	1.519.513.530
-	-	-	-

Plus

(*) Provision for commodity price reduction:

(*) Commodity discount provision reversal:

08- Long-term unfinished assets

End of term		Beginning of the year	
Original price	Collectible value	Original price	Collectible value

a) Long-term unfinished production and business expenses

b) Unfinished capital construction

Plus

09- Increase and decrease in accumulated tangible fixed assets 9M/2026

Item	Other fixed assets	Equipment, Tools, Management	Transportation and Transmission Facilities	Machinery and equipment	Houses, architectural objects	Total
Historical cost						
Balance at the beginning of the year	778.515.630	4.008.684.238	12.618.608.063	524.718.500	62.240.609.457	80.171.135.888
- In-term purchases	40.092.593		1.796.900.000		1.592.802.740	3.389.702.740
- Liquidation and sale			1.037.345.455			1.037.345.455
Closing balance	818.608.223	4.008.684.238	13.378.162.608	524.718.500	63.833.412.197	82.563.585.766
Cumulative wear value						
Balance at the beginning of the year	67.720.193	3.317.160.373	8.475.213.947	454.750.462	60.362.841.891	72.677.686.866
- Depreciation in the period	147.256.011	375.003.670	1.036.747.815	8.726.030	255.864.791	1.823.598.317
- Liquidation and sale			1.037.345.455			1.037.345.455
Closing balance	214.976.204	3.692.164.043	8.474.616.307	463.476.492	60.618.706.682	73.463.939.728
Residual value						-
- On the first day of the term	710.795.437	691.523.865	4.143.394.116	69.968.038	1.877.767.566	7.493.449.022
- At the end of the term	603.632.019	316.520.195	4.903.546.301	61.242.008	3.214.705.515	9.099.646.038

10. Increase and decrease in accumulated intangible fixed assets in 9M/2026

Item	Other invisible doctors	Issuance rights	Patents and Patents	Land use rights	Management Software	Total
Historical cost						
Balance at the beginning of the year	-	-	-	22.102.927.889	153.713.361	22.256.641.250
- Purchase for the year						-
- Liquidation and sale						-
Closing balance	-	-	-	22.102.927.889	153.713.361	22.256.641.250
Cumulative wear value						-
Balance at the beginning of the year	-	-	-	1.561.821.740	153.713.361	1.715.535.101
- Depreciation in the year				85.168.692		85.168.692
- Liquidation and sale						-
Closing balance	-	-	-	1.646.990.432	153.713.361	1.800.703.793
Residual value						-
- On the first day of the term	-	-	-	20.541.106.149	-	20.541.106.149
- At the end of the term	-	-	-	20.455.937.457	-	20.455.937.457

11. Increase or decrease of fixed assets leased finance

12. Increase and decrease of biological assets

13. Increase or decrease of investment real estate

14- Costs waiting for allocation				Final issue	Early Year Issue
a) Short-term				1.339.776.662	3.105.254.069
- Allocation tools				486.081.212	2.017.708.441
- Other short-term upfront costs				853.695.450	1.087.545.628
b) Long-term				52.909.450.181	5.216.685.524
- Prepaid cost of land lease in Nhon Binh Industrial Park				3.845.817.610	3.960.073.735
- Prepaid cost of land lease in Nhon Hoa Industrial Park				47.778.471.874	-
- Allocation tools				660.551.451	563.940.018
- Other long-term upfront costs				624.609.246	692.671.771
15. Other assets				Final issue	Early Year Issue
a) Short-term				-	-
b) Long-term				-	-
16- Loans and financial leases in the third quarter of 2026		Early Issue	During the period		Final issue
	Values	Increase	Reduced	C/deviation due to year-end exchange rate revaluation	Values
a) Short-term loans	-	-	-	-	-
b) Long-term loans	-	-	-	-	-
c) Loans from related parties	-	-	-	-	-
Plus	-	-	-	-	-
17- Payable to the seller				Final issue	Early Year Issue
a) Payable to short-term sellers					
PetroVietnam Fertilizer and Chemical Corporation - JSC				178.677.087.500	1.958.400.000
P&P TRADING SERVICES COMPANY LIMITED				1.841.224.075	1.243.964.575
MINH TAN FERTILIZER IMPORT AND EXPORT JSC				86.261.760	1.485.237.886
QUY NHON PORT LOGISTICS SERVICE COMPANY LIMITED				680.504.328	1.991.948.021
Other Customers				3.704.909.443	5.397.573.454
Plus				184.989.987.106	12.077.123.936
b) Payable to long-term sellers				-	-
c) The amount of overdue debts that have not yet been paid				-	-
d) Payables to sellers who are related parties					
Da Nang Chemical Industry Joint Stock Company				154.000.000	240.008.187
PetroVietnam Fertilizer and Chemical Corporation - JSC				178.677.087.500	1.958.400.000
MINH TAN FERTILIZER IMPORT AND EXPORT JSC				86.261.760	1.485.237.886
Plus				178.917.349.260	3.683.646.073
18. Dividends and profits must be paid				Final issue	Early Year Issue
Pay dividends and profits				14.003.280.000	3.280.000
19. Taxes and amounts payable to the State accumulated 9M/2026		Early Year Issue	Payable amount	Amount submitted	Final issue
a) Payable					
- Value Added Tax		-	-	-	-
- Corporate Income Tax		879.208.098	5.983.361.308	5.825.510.634	1.037.058.772
- Personal income tax		290.466.930	4.781.650.477	4.546.903.085	525.214.322
- Other taxes		-	45.520.000	45.520.000	-
Plus		1.169.675.028	10.810.531.785	10.417.933.719	1.562.273.094

b) Receivables

Plus

20- Expenses to be paid

a) Short-term

DELOITTE VIETNAM AUDITING CO., LTD

Quy Nhon Port Logistics Company Limited

HOANG VAN TUAN 2 BUSINESS HOUSEHOLD

CBCNV PVFCCo Central

NGUYEN VAN THO BUSINESS HOUSEHOLD

Other Customers

Plus

b) Long-term

21- Other payables

a) Short-term

- Trade union funding

- Other payables and payables:

+ Employees of the Company

+ Central PetroVietnam Fertilizer and Chemical Joint Stock Company (DPC + shift)

+ Visitors - Must pay compensation for cargo loss due to storms and floods in 2025

- Agent Discount (Sales) - Central

Plus

b) Long-term

22- Revenue pending allocation

a) Short-term

- NYNA MANUFACTURING AND TRADING CO., LTD

b) Long-term

c) The possibility of failing to perform the contract with the customer

Plus

23. Bonds issued

24. Preference stocks classified as liabilities

25- Provisions payable

a) Short-term

b) Long-term

26. Assets subject to deferred income tax and deferred income tax payable

a) Deferred income tax assets

a) Deferred income tax payable

27- Equity

a) Comparison table of fluctuations in equity

Item	Owner's investment capital	Equity surplus	Other funds belonging to equity	Development Investment Fund	Undistributed profit after tax	Plus
<i>A</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Balance at the beginning of the year	100.000.000.000	-	-	24.884.718.104	64.870.899.843	189.755.617.947
- Interest in the period					23.879.445.235	23.879.445.235
- Setting up funds			5.076.870.114		4.048.440.734	9.125.310.848
- Capital reduction in the period					5.076.870.114	5.076.870.114
- Dividends					14.000.000.000	14.000.000.000
Closing balance	100.000.000.000	-	5.076.870.114	24.884.718.104	65.625.034.230	195.586.622.448

b) Details of the owner's contributed capital

	Final issue	Early Year Issue
- PetroVietnam Fertilizer and Chemical Corporation - JSC	75.000.000.000	75.000.000.000
- Other subjects	25.000.000.000	25.000.000.000
Plus	100.000.000.000	100.000.000.000

c) Capital transactions with owners and distribution of dividends and profits

	Final issue	Early Year Issue
- Owner's investment capital		
+ Contributed capital at the beginning of the year	100.000.000.000	100.000.000.000
+ Contributed capital at the end of the period	100.000.000.000	100.000.000.000
- Dividends, divided profits	-	-

d) Stocks

		Final issue	Early Year Issue
- Number of shares registered for issuance	CP	10.000.000	10.000.000
- Number of shares sold to the public	CP	10.000.000	10.000.000
+ Common shares	CP	10.000.000	10.000.000
- Number of shares outstanding	CP	10.000.000	10.000.000
+ Common shares	CP	10.000.000	10.000.000
+ Preferred stocks		-	-

* Par value of outstanding shares: 10,000 VND/share

dd) Dividends and profits

- Resolution No. 26-50/NQ-ĐHĐHD dated April 17, 2026 of Central PetroVietnam Fertilizer and Chemical Joint Stock Company approving the dividend payment rate in 2025 of 14%/par value of shares (par value - 10,000 VND/share), equivalent to VND 14 billion. The dividend payment plan in 2026 is 14%.

e) Reasons for increase/decrease in items belonging to the enterprise's equity

g) Income and expenses, profits or losses are recorded directly into CSH capital in accordance with the provisions of specific Vietnamese Accounting Standards

28- Asset revaluation difference

29- Exchange rate differences

30. Items other than the Financial Position Report

	This year	Previous year
	This year	Previous year
	Final issue	Early Year Issue
a) Outsourced assets	-	-
b) Assets held in custody, consignment, processing, import and export entrustment	-	-
c) Infrastructure assets excluding the state capital component in the enterprise	-	-
d) Assets of the enterprise used for pledge or mortgage	-	-
dd) Foreign currencies of all kinds	-	-
e) Bad debts that have been handled	-	-
f) Deferred or installment payment interest upon purchase of assets		
h) Deferred or installment payment interest upon sale of assets		
i) Other information about items other than the financial statements		

31- Other information

VI. Additional information for the items presented in the Income Statement

	Unit: VND	
	This period	Previous Period
1- Total revenue from sales and provision of services	968.167.182.164	615.212.048.187
- Sales revenue	952.873.538.091	607.786.856.764
- Revenue from service provision	15.293.644.073	7.425.191.423
2. Revenue deductions	25.231.470.657	5.272.837.579
- Trade discounts	25.231.470.657	5.272.837.579
3- Cost of goods	919.984.833.508	596.656.925.793
- Cost of goods sold	906.147.428.264	590.267.987.119
- Cost of services provided	13.837.405.244	6.388.938.674
4. Revenue from financial activities	870.025.525	948.305.586
- Interest on deposits and loans	870.025.525	948.305.586
5- Financial Costs	-	58.728.767
- Loan interest	-	58.728.767
6. Other incomes	2.199.328.836	1.322.256.476

- Overdue penalty interest under the contract.	-	1.273.018.676
- Publication of TCT items allocated free of charge	2.198.990.724	-
- Revenues from liquidation of fixed assets and other incomes	338.112	49.237.800
7- Other expenses	3.500	-
- Miscellaneous	3.500	-
8- Selling expenses and business management expenses	20.834.934.998	12.652.650.899
- Cost of raw materials, materials, tools and tools	773.637.345	162.533.182
- Labor costs	9.284.444.782	6.890.268.276
- Fixed asset depreciation expense	713.937.826	458.265.436
- Outsourced service costs	6.308.380.123	3.600.133.389
- Other expenses in cash ((*) Reimbursement of receivable contingency expenses)	3.754.534.922	1.541.450.616
9. Production and business expenses according to factors	-	-
10. Current corporate income tax expenses		
- Corporate income tax expenses calculated on taxable income in the current year	1.037.058.772	564.253.442
- Adjusting the corporate income tax expenses of previous years to the current income tax expenses of this year	-	-
- Total applicable corporate income tax expenses	1.037.058.772	564.253.442
11. Deferred corporate income tax expenses	This period	Previous Period
- Deferred corporate income tax expenses arising from taxable temporary differences	-	-
- Deferred corporate income tax expenses arising from the return of deferred income tax assets	-	-
- Deferred corporate income tax income arising from deductible temporary differences	-	-
- Deferred corporate income tax income arising from unused taxable losses and tax incentives	-	-
- Deferred corporate income tax income arising from the refund of deferred income tax payable	-	-
- Total deferred corporate income tax expenses	-	-
VII. Additional information for the items presented in the Cash Flow Statement		
1. Amounts of money, equivalent to money but not used	-	-
2. Non-cash transactions affecting the Future Cash Flow Statement	This period	Previous Period
3. Actual borrowed amount in the period	-	-
4. The amount of money actually paid the loan principal in the period	-	-
5. Purchase and liquidation of subsidiaries in the reporting period	-	-
VIII. Other Information		
1. Potential debts, commitments, and other financial information		
2. Events arising after the end of the annual accounting period		
3. Information about related parties (in addition to the information explained in the above sections).		
4. Presentation of assets, revenue and business results by division (by business field or geographical area) in accordance with the provisions of the Standards		
Vietnam Accounting No. 28 - Divisional Report		
5. Comparative information (changes in information in the financial statements of previous accounting years)		
(*) Comparison and explanation of profit after tax fluctuations compared to the same period last year:		
6- Information on continuous operation		
7- Other information		

Preparer



Vo Thi My Le

Chief Accountant



Le Thanh Vien

Approval, October 16, 2026

Legal representative
(Sign, full name, seal)



Luong Anh Tuan