PHUONG DONG PETROLEUM TOURISM JOINT STOCK COMPANY

No.: ..53../2026/TCHC - PTC

Subject: Disclosure of reviewed financial statements for the first six months of 2026.

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Nghe An, August 14, 2026

PERIODIC FINANCIAL STATEMENT DISCLOSURE

To: Hanoi Stock Exchange

Pursuant to the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance regarding guidelines for information disclosure on the securities market, Phuong Dong Petroleum Tourism Joint Stock Company hereby discloses its reviewed financial statements for the first six months of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: Phuong Dong Petroleum Tourism Joint Stock Company

- Stock code: PDC
- Address: No. 218, Le Duan Street, Truong Vinh Ward, Nghe An Province
- Contact phone/Tel: 02383562299; Fax: 02383593479
- Email: ptc@phuongdongpv.com.vn; Website: http://phuongdongpv.com.vn

2.Content of the information disclosure :

- The financial statements have been reviewed for the six-month accounting period ended June 30, 2026.

☑ Separate financial statements (for a listed company with no subsidiaries and no superior accounting unit with dependent units);

- Cases requiring an explanation of the reasons :

+ The audit firm issued an opinion other than an unmodified opinion on the financial statements (regarding the financial statements reviewed for the first six months of 2026).: ☑ No

This information was published on the company's website in August 14, 2026 at the following link: *http://phuongdongpv.com.vn,* under the "Shareholder Information" section.

Attached documents:

- Reviewed financial statements for the first six months of 2026

Organization representative

DIRECTOR

CÔNG TY CỔ PHẦN DU LỊCH DẦU KHÍ PHƯƠNG ĐÔNG

S.Đ.K.K.D: 2900781381 - C.T.C.P

TP. VINH - T. NGHỆ AN

Thai Hong Nha

CÔNG TY CP DU LỊCH DẦU KHÍ PHƯƠNG ĐÔNG

Digitally signed by CÔNG TY CP DU LỊCH DẦU KHÍ PHƯƠNG ĐÔNG
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PHUONG DONG PETROLEUM TOURISM JOINT STOCK COMPANY

Reviewed interim financial statements
for the six-month period ended 30 June 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Phuong Dong Petroleum Tourism Joint Stock Company (hereinafter called "the Company") presents this report together with the review of the interim financial statements of the Company for the six-month period ended 30 June 2026.

GENERAL INFORMATION

Phuong Dong Petroleum Tourism Joint Stock Company is established and operating under the Certificate of Business Registration No.2900781381 for the first time on 1 February 2008, and the 10th amendment dated 21 October 2016 issued by the Nghe An province Department of Planning and Investment.

THE MEMBERS OF THE BOARD OF DIRECTORS, THE BOARD OF SUPERVISORS, AND THE BOARD OF MANAGEMENT

The members of the Board of Directors, the Board of Supervisors, and the Board of Management of the Company during the period and to the date of this statement are as follows:

The Board of Directors

Full name	Position
Mr. Do Trung Kien	Chairman
Ms. Pham Thi Thu Thuy	Member
Mr. Le Hai An	Member
Mr. Le Van Thin	Member
Mr. Thai Hong Nha	Member

The Board of Supervisors

Full name	Position
Ms. Le Thi Thu Huong	Head of BOS
Ms. Phan Thi An	Member
Ms. Hoang Thi Bich Phuong	Member

The Board of Management

Full name	Position
Mr. Thai Hong Nha	Director

Legal representatives

The legal representative of the Company during the period and to the date of this statement is Mr. Thai Hong Nha - Director.

EVENTS ARISING AFTER THE END OF THE PERIOD

There have been no significant events occurring since the end of the reporting period that would require adjustment to or disclosure in the notes to the interim financial statements.

AUDITORS

International Auditing and Valuation Company Limited has been appointed to review of the interim financial statements of the Company for the six-month period ended 30 June 2026.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

DISCLOSURE OF THE BOARD OF MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The Board of Management of the Company 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, and its financial performance and its cash flows for the six-month period ended 30 June 2026 in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. In preparing these financial statements, the Board of Management is required to:

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

The Board of Management of the Company 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 that the financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

APPROVAL OF THE FINANCIAL STATEMENTS

The Board of Management approves the attached financial statements. The financial statements reflected truly and fairly the Company's financial position as at 30 June 2026, as well as the results of operations and cash flows for the financial period then ended, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

For and on behalf of The Board of Management,

S.D.K.K.D: 2900781381-C.T.C.P
CÔNG TY CỔ PHẦN DU LỊCH DẦU KHÍ PHƯƠNG ĐÔNG
TP. VINH T. NGHỆ AN

Mr. Thai Hong Nha
Director
Nghe An, 14 August 2026

No: 3006/2026/BCSX/IAV

INTERIM FINANCIAL INFORMATION REVIEW REPORT

To: **The shareholders**
The Board of Directors, the Board of Supervisors, and the Board of Management of Phuong Dong Petroleum Tourism Joint Stock Company

We have reviewed the accompanying interim financial statements of Phuong Dong Petroleum Tourism Joint Stock Company (hereinafter called "the Company"), prepared on 14 August 2026, as set out from page 5 to page 31, which comprise interim statement of financial position as at 30 June 2026, the interim statement of income, and interim statement of cash flows for the six-month period ended on the same date, and the notes to the interim financial statements.

The Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and true and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the interim financial reporting and for such internal control as The Board of Management determines is necessary to enable the preparation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements no 2410 – Review of interim financial information performed by the independent auditor of the entity.

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

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements are not prepared, in all material respects, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations relating to the preparation and presentation of interim financial statements. The interim financial statements give a true and fair view, in all material respects, of the financial position of the Company as at 30 June 2026, and of its financial performance and cash flows for the six-month period then ended.

M.S.D.N: 299213 CÔNG TY T.N.H.H KIỂM TOÁN VÀ ĐỊNH GIÁ QUỐC TẾ THÀNH PHỐ HÀ NỘI

Thuy

NGUYEN PHUONG THUY
Deputy Director
Audit Practising Registration Certificate
No. 4567-2022-283-1

For and on behalf of
INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Hanoi, 14 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

ASSETS	Code	Note	Closing Balance VND	Opening Balance VND
A/ SHORT-TERM ASSETS	**100**		**109,603,614,451**	**103,622,028,224**
I/ Cash and cash equivalents	**110**	5.1	**2,814,543,526**	**4,324,704,378**
1. Cash	111		2,814,543,526	4,324,704,378
II/ Short-term financial investments	**120**		-	-
III/ Short-term receivables	**130**		**105,847,199,473**	**98,220,056,996**
1. Short-term trade receivables	131	5.2	118,551,763,766	114,012,976,679
2. Short-term advances to suppliers	132	5.3	30,892,113,442	29,314,207,596
3. Other short-term receivables	135	5.4	1,932,193,274	421,743,730
4. Provision for short-term receivable	136	5.8	(45,528,871,009)	(45,528,871,009)
IV/ Inventories	**140**	5.5	**97,802,444**	**81,712,355**
1. Inventories	141		97,802,444	81,712,355
V/ Other short-term assets	**160**		**844,069,008**	**995,554,495**
1. Short-term deferred expenses	161	5.6	-	499,869,148
2. Taxes and other receivables from the State budget	163	5.17	844,069,008	495,685,347
B/ LONG -TERM ASSETS	**200**		**132,690,181,408**	**138,221,207,487**
I/ Long-term receivables	**210**		**2,700,000**	**2,700,000**
1. Other long-term receivables	215	5.4	2,700,000	2,700,000
II/ Fixed assets	**220**		**80,643,804,658**	**83,968,039,284**
1. Tangible fixed assets	221	5.9	80,643,804,658	83,968,039,284
- Cost	222		214,470,552,545	214,331,663,656
- Accumulated depreciation	223		(133,826,747,887)	(130,363,624,372)
2. Intangible fixed assets	227	5.10	-	-
- Cost	228		442,380,500	442,380,500
- Accumulated depreciation	229		(442,380,500)	(442,380,500)
III/ Investment property	**240**	5.11	**41,432,634,503**	**42,306,765,071**
- Cost	241		57,692,617,503	57,692,617,503
- Accumulated depreciation	242		(16,259,983,000)	(15,385,852,432)
V/ Long-term financial investments	**260**	5.7	**5,886,206,993**	**5,886,206,993**
1. Investments in other entities	263		12,172,670,000	12,172,670,000
2. Provision for impairment of investments i	264		(6,286,463,007)	(6,286,463,007)
VI/ Other long-term assets	**270**		**4,724,835,254**	**6,057,496,139**
1. Long-term deferred expenses	271	5.6	4,724,835,254	6,057,496,139
			-	-
TOTAL ASSETS	**280**		**242,293,795,859**	**241,843,235,711**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

RESOURCES	Code	Note	Closing Balance *VND*	Opening Balance *VND*
C/ LIABILITIES	**300**		**95,821,183,938**	**97,397,089,144**
I/ Current liabilities	**310**		**95,607,383,938**	**97,183,289,144**
1. Short-term trade payables	311	5.12	91,528,556,263	93,866,725,711
2. Short-term advances from customers	312	5.13	372,954,300	287,568,500
3. Taxes and other payables to the State	314	5.17	1,191,586,071	447,653,835
4. Payables to employees	315		1,769,398,037	1,891,254,796
5. Short-term accrued expenses	316	5.14	166,198,425	182,713,949
6. Short-term unearned revenue	319	5.15	391,933,451	303,508,000
7. Other short-term payables	320	5.16	161,910,472	162,617,434
5. Bonus, welfare fund	323		24,846,919	41,246,919
II/ Long-term liabilities	**330**		**213,800,000**	**213,800,000**
1. Other long-term payables	338	5.16	213,800,000	213,800,000
D/ OWNERS' EQUITY	**400**	**5.18**	**146,472,611,921**	**144,446,146,567**
I/ Owners' equity	**410**		**146,472,611,921**	**144,446,146,567**
1. Share capital	411		150,000,000,000	150,000,000,000
- Ordinary shares with voting rights	411a		150,000,000,000	150,000,000,000
2. Share premium	412		22,819,811,566	22,819,811,566
3. Other owners' funds	419		116,593,948	116,593,948
4. Undistributed earnings after tax	420		(26,463,793,593)	(28,490,258,947)
Undistributed profits by the end of prior period	420a		(28,490,258,947)	(30,476,735,133)
Undistributed profits/losses of current period	420b		2,026,465,354	1,986,476,186
				-
TOTAL RESOURCES	**440**		**242,293,795,859**	**241,843,235,711**

CÔNG TY CỔ PHẦN DU LỊCH DẦU KHÍ PHƯƠNG ĐÔNG
S.Đ.K.K.D. 2900781381-C.T.C.P
TP. VINH - T. NGHỆ AN

Preparer	Chief Accountant	Director
Nguyen Thi Nguyet	**Nguyen Thi Nguyet**	**Thai Hong Nha**

Nghe An, Viet Nam

14 August 2026

INTERIM STATEMENT OF INCOME

For the six-month period ended 30 June 2026

Items	Code	Note	Current period	Prior period
			VND	*VND*
1. Revenue from sale of goods and rendering	**01**	6.1	**23,009,089,362**	**22,943,838,152**
2. Deductions	02		-	-
3. Net sales of goods and services (10 = 01-02)	**10**		**23,009,089,362**	**22,943,838,152**
4. Cost of goods sold	11	6.2	15,956,614,273	15,342,446,194
5. Gross profit from sales of goods and (20=10-11)	**20**		**7,052,475,089**	**7,601,391,958**
6. Gain/(loss) from sale and disposal of investment properties				
7. Financial income	21	6.3	2,055,319	734,493
8. Financial expenses	22		-	-
In which: Interest expense	*23*		-	-
9. Selling expenses	25	6.4	276,999,567	288,752,623
10. General and administration expenses	26	6.5	4,288,780,148	4,519,665,359
11. Net operating profit (30=20+(21-22)-(25+26))	**30**		**2,488,750,693**	**2,793,708,469**
12. Other income	31	6.6	668,521,938	240,755,403
13. Other expenses	32	6.7	624,190,938	235,770,403
14. Profit from other activitives (40=31-32)	**40**		**44,331,000**	**4,985,000**
15. Total accounting profit before tax (50=30+40)	**50**		**2,533,081,693**	**2,798,693,469**
16. Current corporate income tax expense	51	6.8	506,616,339	534,428,794
17. Deferred corporate income tax expense	52		-	-
18. Net profit after corporate income tax (60=50-51-52)	**60**		**2,026,465,354**	**2,264,264,675**
19. Earning per share	70	6.9	135	151
20. Diluted earnings per share	71	6.9	135	151

S.Đ.K.K.D: 2900781381 C.T.C.P
CÔNG TY CỔ PHẦN DU LỊCH DẦU KHÍ PHƯƠNG ĐÔNG
TP. VINH - T. NGHỆ AN

Preparer	Chief Accountant	Director
Nguyen Thi Nguyet	**Nguyen Thi Nguyet**	**Thai Hong Nha**
		Nghe An, Viet Nam
		14 August 2026

INTERIM STATEMENT OF CASH FLOWS

For the six-month period ended 30 June 2026
(Indirect method)

	Items	Code	Note	Current period VND	Prior period VND
I.	**Cash flows from operating activities**				
1.	**Profit before tax**	**01**		**2,533,081,693**	**2,798,693,469**
2.	***Adjustments for:***				
-	Depreciation and amortisation of fixed	02		4,337,254,083	4,365,466,042
-	(Gains)/losses from investing activities	05		(2,055,319)	(734,493)
3.	**Operating profit before changes in working capital**	**08**		**6,868,280,457**	**7,163,425,018**
-	Change in receivables	09		(7,975,526,138)	(299,049,593)
-	Change in inventories	10		(16,090,089)	2,617,167
-	Change in payables (excluding accrued loan interest and corporate income tax payable)	11		(1,211,121,545)	(10,079,018,679)
-	Change in deferred expenses	12		1,832,530,033	2,741,835,613
-	Corporate income tax paid	15		(855,000,000)	(621,000,000)
	Other expense from operating activities	17		(16,400,000)	(7,600,000)
	Net cash flows from operating activities	**20**		**(1,373,327,282)**	**(1,098,790,474)**
II.	**Cash flows from investing activites**				
1.	Acquisition and construction of fixed assets and other long-term assets	21		(138,888,889)	-
2.	Receipts of interests, dividends and share of profits	27		2,055,319	734,493
	Net cash flows from investing activities	**30**		**(136,833,570)**	**734,493**
III.	**Cash flows from financing activities**				
	Net cash flows from financing activities	**40**		-	-
	Net cash flows during the period	**50**		**(1,510,160,852)**	**(1,098,055,981)**
	Cash and cash equicalents at the beginning of the period	**60**		**4,324,704,378**	**3,177,207,205**
	Cash and cash equicalents at the end of the period	**70**		**2,814,543,526**	**2,079,151,224**

S.D.K.K.D: 2900781381-C.T.C.P
CÔNG TY CỔ PHẦN DU LỊCH DẦU KHÍ PHƯƠNG ĐÔNG
TP. VINH - T. NGHỆ AN

Prearer
Nguyen Thi Nguyet

Chief Accountant
Nguyen Thi Nguyet

Director
Thai Hong Nha
Nghe An, Viet Nam
14 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENT

For the six-month period ended 30 June 2025

These notes are an integral part of and should be read in conjunction with the accompanying financial statements.

1. GENERAL INFORMATION

1.1 Structure of ownership

Phuong Dong Petroleum Tourism Joint Stock Company is established and operating under the Certificate of Business Registration No.2900781381 for the first time on 1 February 2008, and the 10th amendment dated 21 October 2016 issued by the Nghe An province Department of Planning and Investment.

The Company's charter capital, as per the 10th amendment of the Certificate of Business Registration, is VND 150,000,000,000, with a total of 15,000,000 shares issued.

As at 30 June 2025, the Company employed 74 employees (31 December 2025: 86 employees).

1.2 Business area

The Company operates in direct support activities for include restaurant and hotel services, as well as tour operation and management.

1.3 Business activities

The Company's main business activities include:

- Short-term accommodation services (Details: Hotel services);
- Service agency;
- Provision of catering services under non-regular contracts with customers (banquet, conference, wedding services, etc.);
- Beverage service;
- Retail sale of tobacco products in specialized stores;
- Tour operation (Details: Domestic and international travel business);
- Support services related to tourism promotion and tour organization;
- Trading of materials, equipment, and means for the tourism industry;
- Other monetary intermediation activities (Details: Foreign currency exchange agency);
- Sauna, massage, and other similar health-enhancing services (excluding sports activities)....

1.4 Normal Operating Cycle

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.5 Characteristics of the business activities in the period which have impact on the interim financial statements

During the six-month period ended 30 June 2026, there were no activities that had a material impact on the line items presented in the Company's interim financial statements.

1.6 Disclosure of information comparability in the interim financial statements

The data presented in the interim financial statements for the six-month period ended 30 June 2025 are comparable to the corresponding figures of the prior year.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

2.1. Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

These interim financial statements are prepared for the six-month period ended 30 June 2026.

2.2. Accounting convention

The currency used in accounting records is Vietnamese Dong (VND).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1. Accounting regime applied

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the enterprise accounting system ("Circular 99"), replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations.

3.2. Statement of compliance with Vietnamese Accounting Standards and the Accounting Regime

The Company has adopted the Vietnamese Accounting Standards and the relevant guidance documents issued by the State. The financial statements have been prepared and presented in accordance with all requirements of each applicable accounting standard, the relevant circulars guiding the implementation of such standards, and the prevailing Accounting Regime.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1. Changes in accounting policies and disclosures

The Company's accounting policies used in the preparation of these interim separate financial statements have been applied consistently with those used in the preparation of the separate financial statements for the financial year ended 31 December 2025 and the interim separate financial statements for the six-month accounting period ended 30 June 2025, except for changes in accounting policies relating to transactions arising from the initial adoption of Circular No. 99/2025/TT-BTC.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Accounting Regime for Enterprises ("Circular 99"), which replaces Circular No. 200/2014/TT-BTC on the Accounting Regime for Enterprises issued by the Ministry of Finance on 22 December 2014 and other relevant regulations. The Company has applied the changes in accounting policies prescribed by Circular 99 that are relevant to the Company on a simplified retrospective and non-retrospective basis in accordance with the transitional provisions of Circular 99. Accordingly, the Company has also restated the corresponding prior-period data for certain items to conform with the presentation requirements under Circular 99 in these interim separate financial statements, as presented in Note 9.5 – Comparative information.

4.2. Estimate

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates.

4.3. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash, that are subject to an insignificant risk of change in value and not subject to any restrictions on use.

4.4. Financial investments

Equity investments in other entities

Equity investments in other entities represent the Company's investments in ordinary shares of the entities over which the Company has no control, joint control, or significant influence.

Equity investments in other entities are carried at cost less allowance for impairment.

4.5. Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less allowance for doubtful debts.

Allowance for doubtful debts is made for receivables that are overdue for six months or more, [or presented under the Company's accounting policy, for example, in accordance with the Group's provision-making policy], or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

4.6. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method and is accounted for using the perpetual inventory method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary allowance for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the statement of financial position date.

4.7. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of acquired tangible fixed assets includes the purchase price and all directly attributable costs necessary to bring the asset to its intended use.

	Depreciation Period (Years)
Buildings and structures	05 - 45
Machinery and equipment	03 - 15
Motor vehicles	05 - 10
Office equipment	03 - 10

4.8. Intangible assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all the expenses incurred to obtain this asset put into use. Costs incurred after the initial recognition are recognized to increase the cost of intangible fixed assets if these costs certainly increase economic benefits in the future due to using this asset.

When intangible fixed assets are sold or retired, their cost and accumulated amortisation are removed from the statement of financial position and any profit or loss resulting from its disposal is included in the income or expense in the period.

The Company's intangible fixed assets include:

Computer software

The buying expenses of computer software which are not an integral part of related hardware are capitalized. Initial cost of computer software includes all the expenses paid until the date the software is put into use. Computer software is amortized in line with the straight-line method in 3 years.

4.9. Investment properties

Investment properties including land use right, a building or a part of building, infrastructure held by the company or by the lessee under a financial lease are used to earn rental or for capital appreciation. Investment properties are determined by their historical costs less accumulated depreciation. Historical cost of investment properties includes all the expenses paid by the company or the fair value of other consideration given to acquire the assets at the time of its acquisition or construction.

Subsequent expenses relating to investment properties that have already been recognized should be added to the net book value of the investment properties when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment properties, will flow to the company.

When the investment properties are sold, its historical cost and accumulated depreciation are write off, the any profit or loss arisen are posted into the income or the expenses.

The transfer from properties owners or inventory using a real estate investment only when owners cease using the properties and begin operating lease to another party or at the end of the construction phase. The transfer from investment properties to properties owners or inventory used only when the owner began to use this asset or initiated for the purpose of sale. The transfer from investment properties to properties for owner's using or inventories do not change the cost or value of the properties remaining at the date of conversion. The company amortises its investment properties over 33 years.

4.10. Deferred expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses of the Company include the following expenses:

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation no more than 3 years.

Repair costs of fixed assets

Repair costs of fixed assets incurred once to have a large value are amortized to expense under the straight-line method to time allocation no more than 3 years.

4.11. Accounts payable and accrued expenses

Payables and accrued expenses are recognized as the amount of money to be paid in the future related to the goods and services received. Payable expenses are recognized based on a reasonable estimate of the payable.

Payables are classified as payable to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers reflect the trade payables arising from commercial transactions between the Company and the seller, which is an independent entity of the Company.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient supporting accounting documentation. They also include amounts payable to employees for accrued leave and other production and business expenses that need to be recognized in advance. When these expenses are incurred in reality, any differences between the actual amount and the accrued amount are adjusted accordingly by recognizing additional expenses or reversing previously accrued expenses to reflect the variance.

- Other payables reflect non-commercial receivables, not related to the purchase and sale transactions.

4.12. Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

4.13. Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cashflow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and there is a list of shareholders entitled to receive dividends.

4.14. Revenue and earnings

Revenue from sales of finished goods and merchandise goods

Revenue from sales of finished goods and merchandise goods is recorded when simultaneously satisfy the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The costs related to the sales transaction can be measured reliably.

Revenue from service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all following conditions are satisfied:

- Revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the company.
- The stage of completion of the service can be determined as of the end of the reporting period.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably

Financial income

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

4.15. General and administration expenses

General and administration expenses reflect actual expenses incurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

4.16. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The current tax payable is calculated based on taxable income for the period. Taxable income differs from profit before tax presented in the Statement of Comprehensive Income because taxable income excludes revenues or expenses that are taxable or deductible in different periods (including tax loss carryforwards, if any). Additionally, taxable income does not include non-taxable items or non-deductible expenses.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities and when deferred tax assets and deferred tax liabilities relate to corporate income tax managed by the same tax authority. The Company also intends to settle current income tax on a net basis.

The determination of the tax payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

4.17. Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are 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.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the relationship.

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	Closing Balance *VND*	Opening Balance *VND*
Cash on hand	80,395,853	139,161,892
Demand deposits (*)	2,734,147,673	4,185,542,486
	2,814,543,526	**4,324,704,378**

(*) Details of demand deposit balances are as follows:

	Closing Balance *VND*	Opening Balance *VND*
Joint Stock Commercial Bank for Foreign Trade of Vietnam	206.133.656	190.241.029
Joint Stock Commercial Bank for Investment and Development of Vietnam	2.528.014.017	3.995.301.457
	2.734.147.673	**4.185.542.486**

5.2. Short-term trade receivables

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	*VND*	*VND*	*VND*
Muong Thanh Cua Dong Hotel - Branch of Dien Bien No 1 Construction Private Enterprise (i)	97,561,221,202	-	95,143,692,339	-
Duc Thuan Trading and Service (ii)	17,341,643,231	(17,341,643,231)	17,341,643,231	(17,341,643,231)
Other receivables	3,648,899,333	(577,996,155)	1,527,641,109	(577,996,155)
	118,551,763,766	**(17,919,639,386)**	**114,012,976,679**	**(17,919,639,386)**
Other short-term receivables from related parties (details in Note 7.2)	**97,561,221,202**		**95,143,692,339**	

(i) The receivable from Muong Thanh Cua Dong Hotel – a branch of Dien Bien Province Construction Private Enterprise No. 1, relating to the sale of apartments and the leasing of premises.

(ii) Details in Note 4.3

5.3. Short-term advances to suppliers

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	*VND*	*VND*	*VND*
Duc Thuan Trading and Service (i)	27,097,000,000	(27,097,000,000)	27,097,000,000	(27,097,000,000)
Others	1,724,539,585	(130,593,850)	2,217,207,596	(130,593,850)
	30,892,113,442	**(27,227,593,850)**	**29,314,207,596**	**(27,227,593,850)**

(i) The receivables and advances to Duc Thuan Trading and Service Company Limited were made under contracts for the purchase of bagged dried cassava slices.
On 18 January 2010, the People's Court of Kon Tum Province issued Decision No. 01/2010/QD-MTTPS to initiate bankruptcy proceedings against Duc Thuan Trading and Service Company Limited and sent Notification No. 01/PS-TBTA dated 25 January 2010, to the Company as a trade creditor in accordance with the Bankruptcy Law. On 13 December 2011, the Company received an asset distribution decision from the People's Court of Kon Tum Province regarding the assets of Duc Thuan Trading and Service Company Limited, with a recoverable amount of VND 78,356,769. On 11 January 2012, the Company received the bankruptcy declaration decision from the People's Court of Kon Tum Province. The Company has fully recognized a 100% allowance for doubtful debts related to these receivables, amounting to VND 44,438,643,231.

5.4. Other receivables

5.4.1 Other short-term receivables

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Advances	369,674,773	(369,674,773)	369,674,773	(369,674,773)
Dien Bien No 1 Construction Private Enterprise	1,085,555,501	-	-	-
Other receivables	476,963,000	(11,963,000)	52,068,957	(11,963,000)
	1,932,193,274	**(381,637,773)**	**421,743,730**	**(381,637,773)**
Short-term other receivables from related parties (Details stated in Note 7.2)	**1,085,555,501**	-	-	

5.4.2 Other long-term receivables

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Collaterals and deposits	2,700,000	-	2,700,000	-
	2,700,000	**-**	**2,700,000**	**-**

5.5. Inventories

	Closing Balance		Opening Balance	
	Cost	Provison	Cost	Provison
	VND	VND	VND	VND
Raw materials	97,682,444	-	81,232,355	-
Tools and equipments	120,000	-	480,000	-
	97,802,444	**-**	**81,712,355**	**-**

5.6. Deferred expenses

5.6.1 Short-term deferred expenses

	Closing Balance	Opening Balance
	VND	VND
Exporting instruments and tools	-	499,869,148
	-	**499,869,148**

5.6.2 Long-term deferred expenses

	Closing Balance	Opening Balance
	VND	VND
Interior repair expenses	4,724,835,254	6,057,496,139
	4,724,835,254	**6,057,496,139**

5.7. Long-term financial investment

	Closing Balance			Opening Balance		
	Cost	Provision	Fair value	Giá gốc	Provision	Fair value
	VND	VND	VND	VND	VND	VND
Investments in others entities						
Saigon-KimLien Hotel & Resort (i)	12,172,670,000	(*)	(6,286,463,007)	12,172,670,000	(*)	(6,286,463,007)
	12,172,670,000	**-**	**(6,286,463,007)**	**12,172,670,000**	**-**	**(6,286,463,007)**

(i) The investment in Sai Gon - Kim Lien Hotel & Resort consists of 1,217,267 shares, representing 16.45% of voting rights. The company's principal business activities are restaurant and hotel services.

(*) The Company has not determined the fair value of these financial investments due to the lack of specific guidance on fair value determination.

5.8. Bad debts

	Closing Balance		Opening Balance	
	Original debt amount VND	Recoverable amount VND	Original debt amount VND	Recoverable amount VND
Duc Thuan Trading and Service CO., LTD	44,438,643,231	-	44,438,643,231	-
Others	1,090,227,778	-	1,090,227,778	-
	45,528,871,009	**-**	**45,528,871,009**	**-**

5.9. Increases, decreases in tangible fixed assets

	Buildings and structures VND	Machineries and equipments VND	Motor vehicles VND	Others VND	Total VND
COST					
Opening balance	**176,807,962,640**	**32,081,836,753**	**3,096,648,635**	**2,345,215,628**	**214,331,663,656**
Increasing during the year	-	138,888,889	-	-	138,888,889
- Purchasing	-	*138,888,889*	-	-	*138,888,889*
Closing balance	**176,807,962,640**	**32,220,725,642**	**-**	**2,345,215,628**	**214,470,552,545**
ACCUMULATED DEPRECIATION					
Opening balance	**95,711,471,573**	**30,179,341,011**	**2,192,834,503**	**2,279,977,285**	**130,363,624,372**
Increasing during the year	3,104,860,606	244,298,396	69,193,181	44,771,332	3,463,123,515
Decreasing during the year	*3,104,860,606*	*244,298,396*	*69,193,181*	*44,771,332*	*3,463,123,515*
Closing balance	**98,816,332,179**	**30,423,639,407**	**2,262,027,684**	**2,324,748,617**	**133,826,747,887**
NET CARRYING AMOUNT					
Opening balance	**81,096,491,067**	**1,902,495,742**	**903,814,132**	**65,238,343**	**83,968,039,284**
Closing balance	**77,991,630,461**	**1,797,086,235**	**834,620,951**	**20,467,011**	**80,643,804,658**

The historical cost of tangible fixed assets fully depreciated but still in use as at 30 June 2026, was VND 37,433,432,356, and as at 01 January 2026, was VND 37,433,432,356;

The net book value of tangible fixed assets pledged or mortgaged as collateral for loans as at 30 June 2026 was VND 0, and as at 01 January 2026, was VND 0.

5.10. Increases, decreases in intangible assets

	Computer software	Total
	VND	*VND*
COST		
Opening balance	**442,380,500**	**442,380,500**
Closing balance	**442,380,500**	**442,380,500**
ACCUMULATED DEPRECIATION		
Opening balance	**442,380,500**	**442,380,500**
Closing balance	**442,380,500**	**442,380,500**
NET CARRYING AMOUNT		
Opening balance	-	-
Closing balance	-	-

- The historical cost of fully amortised intangible assets still in use as at 30 June 2026, was VND 442,380,500, and as at 01 January 2026, was VND 442,380,500.

5.11. Increases, decreases in investment properties

	Opening balance	Increases in the period	Decreases in the period	Closing balance
Investment properties held to earn rentals				
Cost	**57,692,617,503**	-	-	**57,692,617,503**
Buildings and land use rights	57,692,617,503	-	-	57,692,617,503
Accumulated depreciation	**15,385,852,432**	**874,130,568**	-	**16,259,983,000**
Buildings and land use rights	15,385,852,432	874,130,568	-	16,259,983,000
Net carrying amount	**42,306,765,071**	-	**874,130,568**	**41,432,634,503**
Buildings and land use rights	42,306,765,071	-	874,130,568	41,432,634,503

The historical cost of fully depreciated investment properties still in use as at 30 June 2026 was VND 0, and as at 01 January 2026 was VND 0;
The net book value of investment properties pledged or mortgaged as collateral for borrowing as at 30 June 2026 was VND 0, and as at 01 January 2026 was VND 0.

5.12. Short-term trade payables

	Closing Balance VND	Opening Balance VND
Muong Thanh Cua Dong Hotel - Branch of Dien Bien No 1 Construction Private Enterprise (i)	83,193,820,334	86,670,323,237
Ocean Group Joint Stock Company	4,655,619,963	4,655,619,963
Others	3,679,115,966	2,540,782,511
	91,528,556,263	**93,866,725,711**
Short-term payables to related parties (Details stated in Note 7.2)	**83,193,820,334**	**86,670,323,237**

(i) The Company has entered into contracts with Muong Thanh Cua Dong Hotel - branch of Dien Bien No. 1 Construction Private Enterprise (a related party of the Company) in connection with the collection of proceeds from the sale of apartments in the Muong Thanh Cua Dong Hotel and Luxury Apartment Complex and the lease of premises to Muong Thanh Cua Dong Hotel.

5.13. Short-term advances from customers

	Closing Balance VND	Opening Balance VND
Retail customers	372,954,300	287,568,500
	372,954,300	**287,568,500**

5.14. Short-term accrued expenses

	Closing Balance VND	Opening Balance VND
Electricity and water expenses	166,198,425	141,889,208
Other accrued expenses	-	40,824,741
	166,198,425	**182,713,949**

5.15. Unearned revenue

	Closing Balance VND	Opening Balance VND
Advance rental revenue	391,933,451	303,508,000
	391,933,451	**303,508,000**

5.16. Other Payable

5.16.1 Other short-term payable

	Closing Balance VND	Opening Balance VND
Trade union fee	1,391,749	2,098,711
Insurance	160,518,723	160,518,723
	161,910,472	**162,617,434**

5.16.2 Other long-term payable

	Closing Balance VND	Opening Balance VND
Long-term received deposits	213,800,000	213,800,000
	213,800,000	**213,800,000**

5.17. Taxes and amounts payables to the State budget

	Closing Balance		Incurred during the period		Opening Balance	
	Receivable	Payable	Actual amount paid during the period	Amount payable incurred during the period	Receivable	Payable
	VND	VND	VND	VND	VND	VND
VAT on domestic sales	-	282,188,015	1,656,454,496	1,569,872,156	-	368,770,355
Special consumption tax	-	12,315,617	125,874	125,874	-	12,315,617
Corporate income tax	844,069,008	-	855,000,000	506,616,339	495,685,347	-
Personal income tax	-	65,545,343	25,405,038	24,382,518	-	66,567,863
Land and housing tax	-	831,537,096	416,700,306	1,248,237,402	-	-
	844,069,008	**1,191,586,071**	**2,953,685,714**	**3,349,234,289**	**495,685,347**	**447,653,835**

5.18. Owner's equity

5.18.1 Reconciliation table of equity

	Share capital	Share premium	Other owner's capital	Retained earnings	Total
	VND	VND	VND	VND	VND
Previous period's opening balance	**150,000,000,000**	**22,819,811,566**	**116,593,948**	**(30,476,735,133)**	**142,459,670,381**
Increase in the period	-	-		1,986,476,186	1,986,476,186
- Profit for the period	-	-		*1,986,476,186*	*1,986,476,186*
Previous period's closing balance	**150,000,000,000**	**22,819,811,566**	**116,593,948**	**(28,490,258,947)**	**144,446,146,567**
Current period's opening balance	**150,000,000,000**	**22,819,811,566**	**116,593,948**	**(28,490,258,947)**	**144,446,146,567**
Increase in the period	-	-		2,026,465,354	-
	-	-		*2,026,465,354*	*2,026,465,354*
Current period's closing balance	**150,000,000,000**	**22,819,811,566**	**116,593,948**	**(26,463,793,593)**	**146,472,611,921**

5.18.2 Details of owner's investment capital

	Closing Balance		Opening Balance	
	Amount of capital contribution	Ratio	Amount of capital contribution	Ratio
	VND	%	*VND*	%
Mr. Le Thanh Than	30,000,000,000	20,00%	30,000,000,000	20,00%
Mr. Le Kim Giang	30,494,560,000	20,33%	30,494,560,000	20,33%
Mr. Do Trung Kien	28,500,000,000	19,00%	28,500,000,000	19,00%
Ms. Le Thi Hoang Yen	14,060,000,000	3,11%	14,060,000,000	9,37%
Ms. Pham Thi Thu Thuy	16,590,000,000	11,06%	16,590,000,000	11,06%
Saigon Beer - Alcohol - Beverage Corporation	14,700,000,000	9,80%	14,700,000,000	9,80%
Others	15,655,440,000	10,44%	15,655,440,000	10,44%
	150,000,000,000	**100,00%**	**150,000,000,000**	**100,00%**

5.18.3 Details of owner's investment capital

	Current period *VND*	Prior period *VND*
Owner's contributed capital		
Beginning balance	150,000,000,000	150,000,000,000
Increasing in the year	-	-
Decreasing in the year	-	-
Ending balance	150,000,000,000	150,000,000,000
Dividends or distributed profits	-	-

5.18.4 Shares

	Closing Balance *Share*	Opening Balance *Share*
Number of authorized shares	**15,000,000**	**15,000,000**
Number of shares issued to the public	**15,000,000**	**15,000,000**
- Ordinary shares	15,000,000	15,000,000
Number of repurchased shares	-	-
Number of outstanding shares	**15,000,000**	**15,000,000**
- Ordinary shares	15,000,000	15,000,000

Par value of outstanding shares: 10.000 VND per share

5.18.5 Profits distribution

	Current period *VND*	Prior period *VND*
Undistributed profits at the beginning of the year	(28,490,258,947)	(30,476,735,133)
Profit from operating activities during the period	2,026,465,354	2,264,264,675
Profit available for dividend distribution and fund appropriation during the period	(26,463,793,593)	(28,212,470,458)
Remaining undistributed earnings	**(26,463,793,593)**	**(28,212,470,458)**

5.19. Off Statement of Financial Position items

Operating lease assets

The Company has land lease agreements in Truong Vinh Ward, Nghe An Province, for the purpose of constructing a hotel, a conference center, and office spaces, etc. The details are as follows:

Project name	Contract Number	Leased Area (m²)
Phuong Dong Hotel Construction	151/HB-TD	9,715.5
Construction of 800-seat Convention Center, Office, and Phuong Dong Commercial Complex	158/HB-TD	3,198.0

6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM STATEMENT OF INCOME

6.1. Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from sale of goods and rendering of services	6,687,401,145	5,630,175,889
Revenue from rendering of services	16,321,688,217	17,313,662,263
	23,009,089,362	**22,943,838,152**
Revenue with related parties (Details in Note 6.2)	**990,000,000**	**990,000,000**

6.2. Cost of goods sold and services rendered

	Current period VND	Prior period VND
Cost of goods sold	4,298,355,913	3,810,339,571
Cost of services rendered	11,658,258,360	11,532,106,623
	15,956,614,273	**15,342,446,194**

6.3. Financial expenses

	Current period VND	Prior period VND
Interest income from deposits	2,055,319	734,493
	2,055,319	**734,493**

6.4. Selling expenses

	Current period VND	Prior period VND
Labour costs	276,999,567	288,752,623
	276,999,567	**288,752,623**

6.5. General and administration expenses

	Current period VND	Prior period VND
Management staff costs	2,078,427,429	2,209,967,574
Others	2,210,352,719	2,309,697,785
	4,288,780,148	**4,519,665,359**

6.6. Other income

	Current period VND	Prior period VND
Collection of electricity and water bills on behalf of others	624,190,938	235,770,403
Others	44,331,000	4,985,000
	668,521,938	**240,755,403**

6.7. Other expenses

	Current period VND	Prior period VND
Electricity and water expenses	624,190,938	235,770,403
	624,190,938	**235,770,403**

6.8. Corporate income tax expense

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on current period's taxable income (i)	506,616,339	534,428,794
Adjustments of corporate income tax expenses from previous period s to current period's tax expense		-
Total current corporate income tax expense	**506,616,339**	**534,428,794**

(i) **The current corporate income tax expense for the year was computed as follows:**

	Current period VND	Prior period VND
Total accounting profit before tax	**2,533,081,693**	**2,798,693,469**
Activities entitled to tax incentives	**-**	**-**
Other activities	**2,533,081,693**	**2,798,693,469**
Adjustments decrease	**(126,549,498)**	**(126,549,498)**
Other activities	**(126,549,498)**	**(126,549,498)**
Profits subject to corporate income tax	**2,533,081,693**	**2,672,143,971**
Activities entitled to tax incentives	**-**	**-**
Other activities	**2,533,081,693**	**2,672,143,971**
Tax rate	**20%**	**20%**
CIT expense calculated on taxable income of the current year	**506,616,339**	**534.428.794**

6.9. Basic earnings per share and diluted earnings per share

	Current period *VND*	Prior period *VND*
Accounting profit/ (loss) after corporate income tax	2,026,465,354	2,264,264,675
Adjustments to accounting profit to determine profit attributable to ordinary equity holders	-	-
- Upward adjustments	-	-
Appropriation to bonus and welfare fund (i)	-	-
Profit or loss attributable to ordinary shareholders	2,026,465,354	2,264,264,675
Weighted average number of ordinary shares outstanding during the period	15,000,000	15,000,000
Basic earnings per share	**135**	**151**
Expected number of additional shares to be issued	-	-
Diluted earnings per share	**135**	**151**

7. OTHER INFORMATION

7.1. Commitments

Operating Lease Commitments:

1. Land Lease Agreement No. 151/HD-TD dated 14 October 2009 between the People's Committee of Nghe An Province (the lessor) and Phuong Dong Petroleum Tourism Joint Stock Company (the lessee), with the following terms:

- Leased land area: 9,715.5 m² (Nine thousand seven hundred fifteen point five square meters);
- Location and boundaries: As specified in the "Extract and supplementary cadastral map survey (revised) No. 1009BD/DC - Phuong Dong Petroleum Tourism Joint Stock Company," confirmed by the Department of Natural Resources and Environment on 30 July 2008;
- Lease term: 8,200.6 m² of land in compliance with the planning regulations is leased until 7 September 2046; 1,514.9 m² of land not in compliance with the planning regulations (within the construction boundary of a road) is temporarily leased, with the requirement that Phuong Dong Petroleum Tourism Joint Stock Company maintain the current status and refrain from new construction on this area;
- Land use purpose: Construction of Muong Thanh Phuong Dong Hotel;
- Land rental fees: The lessee is responsible for paying land rental fees in accordance with Decision No. 400/QD-UBND.DC dated 23 September 2009, issued by the People's Committee of Nghe An Province and the pricing decision of the Nghe An Department of Finance.

2. Land Lease Agreement No. 158/HD-TD dated 25 October 2013 between the People's Committee of Nghe An Province (the lessor) and Phuong Dong Petroleum Tourism Joint Stock Company (the lessee), with the following terms:

- Leased land area: 3,198.0 m² (Three thousand one hundred ninety-eight square meters) located in Truong Vinh Ward, Nghe An Province;
- Location and boundaries: As specified in the extract of the cadastral map (surveyed and revised) No. 62/2013/BD.DC at a scale of 1/500, confirmed by the Department of Natural Resources and Environment on 2 May 2013;
- Lease term: Until 26 September 2063;
- Land use purpose: Construction of an 800-seat conference center, office space, and Phuong Dong commercial facilities.

- Land rental fees: Rental pricing is determined according to Decision No. 400/QD-UBND.DC dated 16 October 2013, issued by the People's Committee of Nghe An Province and the approved pricing decision of the Department of Finance. The rental price remains fixed for five years from 16 October 2013, to 16 October 2018. After this period, the rental price will be adjusted in accordance with the Government Decrees No. 142/2005/ND-CP dated 14 November 2005, and No. 121/2010/ND-CP dated 30 December 2010, on land and water surface rental fees.

7.2. Transactions and balances with related parties

The related parties with the Company include key management members, the individuals involved with key management members and other related parties.

7.2.1 Transactions and balances with key management members, the individuals involved with key management members

Key management members include members of the Board of Directors, the Board of Supervisors, and the Board of Management and the Chief Accountant. Individuals associated with key management members are close members in the family of key management members.

Income of key management members:

Remuneration	Position	Current period *VND*	Prior period *VND*
Mr. Thai Hong Nha	Director	167,262,725	166,662,496
Mr. Tran Dinh Phuc	Director of Hotel Operations	215,862,725	215,262,496
Ms. Vo Thi Thao	Deputy Director	-	124,662,496
Mr. Truong Van Lanh	Deputy Director	103,062,725	124,662,496
Ms. Le Thi Thu Huong	Head of BOS	94,062,725	93,462,496
Ms. Nguyen Thi Nguyet	Chief Accountant	115,062,725	100,462,496
		695,313,625	**825,174,976**

7.2.2 Transactions and balances with other related parties

Other related parties to the Company include subsidiaries, joint ventures, associates controlled businesses, individuals with direct or indirect voting rights at the Company and intimately related members within their families, businesses run by key management employees and individuals with direct or indirect voting rights of the Company and intimately related smembers of their families.

List of other related parties

Other related parties	Location	Relationship
Muong Thanh Cua Dong Hotel - Branch of Dien Bien No 1 Construction Private Enterprise	No. 167 Nguyen Phong Sac Street, Truong Vinh Ward, Nghe An Province, Vietnam	Mr. Le Thanh Than – a major shareholder of Phuong Dong Petroleum Tourism Joint Stock Company, and also the Director of Dien Bien No 1 Construction Private Enterprise
Dien Bien No 1 Construction Private Enterprise	No. 25, Residential Group No. 21, Dien Bien Phu Ward, Dien Bien Province, Vietnam	Mr. Le Thanh Than – a major shareholder of Phuong Dong Petroleum Tourism Joint Stock Company, and also the Director of Dien Bien No 1 Construction Private Enterprise

Transactions with other related parties

During this reporting period, there were major transactions with related companies as follows:

Gross sales of goods and services	Transactio	Current period VND	Prior period VND
Muong Thanh Cua Dong Hotel - Branch of Dien Bien No 1 Construction Private	Revenue from leasing of	990,000,000	990,000,000
		990,000,000	**990,000,000**

Balance of accounts receivable/(payable) with other related parties

	Current period VND	Prior period VND
Trade receivables		
Muong Thanh Cua Dong Hotel - Branch of Dien Bien No 1 Construction Private Enterprise	97,561,221,202	95,143,692,339
Other receivables		
Dien Bien No 1 Construction Private Enterprise	1,085,555,501	-
Trade payables		
Muong Thanh Cuà Dong Hotel - Branch of Dien Bien No 1 Construction Private Enterprise	83,193,820,334	86,670,323,237

7.3. Information of Department

The company is not required to prepare segment reports because it does not satisfy one of the three conditions for preparing segment reports by geographical area as prescribed in Circular 20/2006/TT-BTC dated 20 March 2006 of the Ministry of Finance regarding guidance on the implementation of six (06) accounting standards issued under Decision No. 12/2005/QD-BTC dated 15 February 2005 of the Ministry of Finance.

7.4. Events occurring after the end of the reporting period

The Board of Management confirms that, in its opinion, there have been no material unusual events occurring after the end of the accounting period that would affect the Company's financial position and operations and that require adjustment to or disclosure in these financial statements.

7.5. Comparative figures

The comparative figures are those presented in the financial statements for the financial year ended 31 December 2025 and the interim financial statements for the six-month accounting period ended 30 June 2025, which were audited and reviewed by International Auditing and Valuation Company Limited. Certain items have been reclassified to conform with Circular No. 99/2025/TT-BTC dated 27 October 2025, providing guidance on accounting documents, accounting accounts, accounting records, and the preparation and presentation of financial statements of enterprises, for comparison with the figures for the current period (see Appendix 01 for details).

S.Đ.K.K.D: 2900781381-C.T.C.P
CÔNG TY
CỔ PHẦN
DU LỊCH DẦU KHÍ
PHƯƠNG ĐÔNG
TP. VINH-T. NGHỆ AN

Preparer	Chief Accountant	Director
Nguyen Thi Nguyet	**Nguyen Thi Nguyet**	**Thai Hong Nha**
		Nghe An, Viet Nam
		14 August 2026

Certain items have been reclassified to conform with Circular No. 99/2025/TT-BTC dated 27 October 2025 for comparison with the figures for the current period:

Financial Statements for the financial year ended 31 December 2025			Adjustments in accordance with Circular No. 99/2025/TT-BTC		
Items	**Code**	**Amount**	**Items**	**Code**	**Amount**
Interim Statement of Financial Position			**Interim Statement of Financial Position**		
ASSETS			**ASSETS**		
Other short-term receivables	136	421,743,730	Other short-term receivables	135	421,743,730
Provision for short-term receivable	137	(45,528,871,009)	Provision for short-term receivable	136	(45,528,871,009)
Other short-term assets	**150**	**995,554,495**	**Other short-term assets**	**160**	**995,554,495**
Short-term prepaid expenses	151	499,869,148	Short-term deferred expenses	161	499,869,148
Taxes and other receivables from the State	153	495,685,347	Taxes and other receivables from the State budget	163	495,685,347
Long-term financial investments	**250**	**5,886,206,993**	**Long-term financial investments**	**260**	**5,886,206,993**
Investments in other entities	253	12,172,670,000	Investments in other entities	263	12,172,670,000
Allowances for impairment of long-term financial investments	254	(6,286,463,007)	Provision for impairment of investments in other entities	264	(6,286,463,007)
Other long-term assets	**260**	**6,057,496,139**	**Other long-term assets**	**270**	**6,057,496,139**
Long-term prepaid expenses	261	6,057,496,139	Long-term deferred expenses	271	6,057,496,139
RESOURCES					
Taxes and amounts payable to the State budget	313	447,653,835	Taxes and other payables to the State	314	447,653,835
Payables to employees	314	1,891,254,796	Payables to employees	315	1,891,254,796
Short-term accrued expenses	315	182,713,949	Short-term accrued expenses	316	182,713,949
Short-term unearned revenue	318	303,508,000	Short-term unearned revenue	319	303,508,000
Other short-term payables	319	162,617,434	Other short-term payables	320	162,617,434
Other long-term payables	337	213,800,000	Other long-term payables	338	213,800,000
Retained earnings	421	(28,490,258,947)	Retained earnings	420	(28,490,258,947)
- Retained earnings accumulated to the prior period end	421a	(30,476,735,133)	- Retained earnings accumulated to the prior period end	420a	(30,476,735,133)
- Retained earnings of the current period	421b	1,986,476,186	- Retained earnings of the current period	420b	1,986,476,186

Financial Statements for the accounting period ended 30 June 2025			Adjustments in accordance with Circular No. 99/2025/TT-BTC		
Items	Code	Amount	Items	Code	Amount
Interim Statement of Income			**Interim Statement of Financial Position**		
			Gain/(loss) from sale and disposal of investment properties	**21**	-
Financial income	21	734,493	Financial income	22	734,493
Statement of Cash Flows			**Statement of Cash Flows**		
Change in prepaid expenses	12	2,741,835,613	Change in deferred expenses	12	2,741,835,613