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PTSC THANH HOA TECHNICAL SERVICES COMPANY

(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

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PTSC THANH HOA TECHNICAL SERVICES COMPANY
268 Tran Nhat Duat, Truc Lam Ward
Thanh Hoa Province, Vietnam

STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS

The Board of Executive Officers of PTSC Thanh Hoa Technical Services Company (the "Company") presents this report together with the Company's interim financial statements for the 6-month period ended 30 June 2026.

BOARD OF DIRECTORS, BOARD OF EXECUTIVE OFFICERS AND BOARD OF SUPERVISORS

The members of the Board of Directors, the Board of Executive Officers and the Board of Supervisors of the Company during the period and to the date of approval of this report are as follows:

Board of Directors

Mr. Le Van Nga	Chairman
Mr. Pham Hung Phuong	Member
Mr. Tran Xuan Tai	Member
Mr. Dinh Van Quan	Member

Board of Executive Officers

Mr. Pham Hung Phuong	Chief Executive Officer ("CEO") cum Legal representative
Mr. Nguyen Huu Hoan	Deputy CEO
Mr. Vu Van Vuong	Deputy CEO
Mr. Nguyen Ba Tuan	Deputy CEO

Board of Supervisors

Mr. Le Viet Hai Ninh	Head of Supervisors (appointed on 5 June 2026)
Mr. Nguyen Minh Tuan	Head of Supervisors (resigned on 5 June 2026)
Ms. Nguyen Thi Duyen	Member
Mr. Mai Dinh Hieu	Member (appointed on 5 June 2026)
Mr. Nguyen Thanh Thuan	Member (resigned on 5 June 2026)

THE BOARD OF EXECUTIVE OFFICERS' STATEMENT OF RESPONSIBILITY

The Board of Executive Officers of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the interim financial position of the Company as at 30 June 2026, and its interim financial performance and its interim cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim financial statements, the Board of Executive Officers is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare the interim 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 interim financial statements so as to minimize errors and frauds.

STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS (Continued)

The Board of Executive Officers is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim financial position of the Company and that the interim financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Executive Officers is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

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

For and on behalf of the Board of Executive Officers,

M.S.D.N: 2801448559 CÔNG TY CỔ PHẦN DỊCH VỤ KỸ THUẬT PTSC THANH HÓA P. TRÚC LÂM - T. THANH HÓA

Pham Hung Phuong
Chief Executive Officer
Legal representative
11 August 2026

Deloitte.

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REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **The Shareholders, the Board of Directors and the Board of Executive Officers of PTSC Thanh Hoa Technical Services Company**

We have reviewed the accompanying interim financial statements of PTSC Thanh Hoa Technical Services Company (the "Company"), approved on 11 August 2026 as set out from page 4 to page 38, which comprise the interim statement of financial position as at 30 June 2026, and the interim income statement and interim cash flows statement for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

Board of Executive Officers' Responsibility for the Interim Financial Statements

The Board of Executive Officers is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting and for such internal control as the Board of Executive Officers determines is necessary to enable the preparation of 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 accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the interim financial position of the Company as at 30 June 2026, and of its interim financial performance and its cash flows for the 6-month period then ended, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

CHI NHÁNH CÔNG TY TNHH KIỂM TOÁN DELOITTE VIỆT NAM

Tran Hong Quan
Audit Partner
Audit Practising Registration Certificate
No. 2758-2025-001-1
BRANCH OF DELOITTE VIETNAM AUDIT COMPANY LIMITED
11 August 2026
Ho Chi Minh City, S.R. Vietnam

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance
A.	**CURRENT ASSETS**	**100**		**1,353,541,146,925**	**1,074,519,051,463**
I.	**Cash and cash equivalents**	**110**	**6**	**47,311,319,136**	**48,444,803,584**
1.	Cash	111		47,311,319,136	48,444,803,584
II.	**Short-term financial investments**	**120**		**117,294,825,699**	**75,348,886,801**
1.	Short-term held-to-maturity investments	123	7	117,294,825,699	75,348,886,801
III.	**Short-term receivables**	**130**		**1,055,124,351,318**	**828,884,208,092**
1.	Short-term trade receivables	131	8	353,000,464,514	319,366,694,209
2.	Short-term advances to suppliers	132	9	392,542,701,903	343,418,247,025
3.	Receivables based on construction contract progress	134	10	274,260,834,958	117,257,357,719
4.	Other short-term receivables	135	11	72,727,677,656	78,946,083,310
5.	Provision for short-term doubtful debts	136	12	(37,407,327,713)	(30,104,174,171)
IV.	**Inventories**	**140**	**13**	**131,696,872,183**	**119,845,554,187**
1.	Inventories	141		131,696,872,183	119,845,554,187
V.	**Other short-term assets**	**160**		**2,113,778,589**	**1,995,598,799**
1.	Short-term deferred expenses	161	14	1,853,724,732	1,735,544,942
2.	Taxes and other receivables from the State budget	163	16	260,053,857	260,053,857
B.	**NON-CURRENT ASSETS**	**200**		**470,566,829,101**	**486,997,514,286**
I.	**Long-term receivables**	**210**		**3,367,245,000**	**3,367,245,000**
1.	Other long-term receivables	215	11	3,367,245,000	3,367,245,000
II.	**Fixed assets**	**220**		**412,099,171,067**	**436,028,405,670**
1.	Tangible fixed assets	221	15	411,693,394,670	435,544,879,997
	- Cost	*222*		*1,021,587,884,183*	*1,013,815,059,889*
	- Accumulated depreciation	*223*		*(609,894,489,513)*	*(578,270,179,892)*
2.	Intangible assets	227		405,776,397	483,525,673
	- Cost	*228*		*2,822,841,714*	*2,822,841,714*
	- Accumulated amortisation	*229*		*(2,417,065,317)*	*(2,339,316,041)*
III.	**Long-term assets in progress**	**250**	**17**	**13,749,288,620**	**6,249,631,538**
1.	Construction in progress	252		13,749,288,620	6,249,631,538
IV.	**Other long-term assets**	**270**		**41,351,124,414**	**41,352,232,078**
1.	Long-term deferred expenses	271	14	37,597,292,612	37,761,171,959
2.	Deferred tax assets	272	18	3,753,831,802	3,591,060,119
	TOTAL ASSETS (280=100+200)	**280**		**1,824,107,976,026**	**1,561,516,565,749**

The accompanying notes are an integral part of these interim financial statements.

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

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance
C.	**LIABILITIES**	**300**		**1,258,085,729,378**	**1,010,785,772,465**
I.	**Current liabilities**	**310**		**1,206,050,132,071**	**949,597,835,525**
1.	Short-term trade payables	311	19	277,536,319,851	360,710,159,638
2.	Short-term advances from customers	312	20	143,919,593,577	93,089,331,259
3.	Short-term taxes and amounts payable to the State budget	314	16	8,948,424,214	13,460,247,788
4.	Payables to employees	315		29,869,486,317	25,215,579,010
5.	Short-term accrued expenses	316	21	661,216,937,212	390,846,747,519
6.	Short-term payables based on construction contract progress	318	10	1,275,773,528	-
7.	Other current payables	320	22	54,751,206,026	40,656,608,863
8.	Short-term loans	321	23	17,573,524,721	17,573,524,721
9.	Short-term provisions	322	24	175,655,600	175,655,600
10.	Bonus and welfare funds	323		10,783,211,025	7,869,981,127
II.	**Long-term liabilities**	**330**		**52,035,597,307**	**61,187,936,940**
1.	Long-term loans	339	23	38,004,055,907	46,790,818,267
2.	Long-term provisions	343	24	14,031,541,400	14,397,118,673
D.	**EQUITY**	**400**		**566,022,246,648**	**550,730,793,284**
I.	**Owner's equity**	**410**	**25**	**566,022,246,648**	**550,730,793,284**
1.	Owner's contributed capital	411		400,000,000,000	400,000,000,000
	- Ordinary shares carrying voting rights	*411a*		*400,000,000,000*	*400,000,000,000*
2.	Investment and development fund	418		143,790,793,284	111,388,763,252
3.	Retained earnings	420		22,231,453,364	39,342,030,032
	- Retained earnings accumulated to the prior year end	*420a*		-	*4,824,721,442*
	- Retained earnings of the current period	*420b*		*22,231,453,364*	*34,517,308,590*
	TOTAL RESOURCES (440=300+400)	**440**		**1,824,107,976,026**	**1,561,516,565,749**

M.S.D.N: 2801448559 CÔNG TY CỔ PHẦN DỊCH VỤ KỸ THUẬT PTSC THANH HÓA P. TRÚC LÂM - T. THANH HÓA

Le Ba Tung	**Nguyen Van Manh**	**Pham Hung Phuong**
Preparer	**Chief Accountant**	**Chief Executive Officer**
		Legal representative
		Approved on 11 August 2026

INTERIM INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Gross revenue from goods sold and services rendered**	**01**	**28**	**967,224,717,876**	**515,921,987,062**
2.	**Net revenue from goods sold and services rendered (10=01)**	**10**		**967,224,717,876**	**515,921,987,062**
3.	Cost of sales	11	29	895,640,951,355	466,882,482,270
4.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**71,583,766,521**	**49,039,504,792**
5.	Financial income	22		2,970,562,347	3,057,612,194
6.	Financial expenses	23		3,820,322,752	3,297,905,405
	- In which: Borrowing cost	*24*		*3,491,969,492*	*2,412,812,778*
7.	Selling expenses	25		330,000,000	-
8.	General and administration expenses	26	31	42,014,493,438	27,507,928,271
9.	**Operating profit (30=20+(22-23)-(25+26))**	**30**		**28,389,512,678**	**21,291,283,310**
10.	Other income	31		324,752,750	-
11.	Other expenses	32		786,549,245	659,200,518
12.	**Loss from other activities (40=31-32)**	**40**		**(461,796,495)**	**(659,200,518)**
13.	**Accounting profit before tax (50=30+40)**	**50**		**27,927,716,183**	**20,632,082,792**
14.	Current corporate income tax expense	51	32	5,859,034,502	5,054,492,559
15.	Deferred corporate tax (income)/expense	52	18	(162,771,683)	568,830,401
16.	**Net profit after corporate income tax (60=50-51-52)**	**60**		**22,231,453,364**	**15,008,759,832**
17.	Basic earnings per share	70	33	421	300

CÔNG TY CỔ PHẦN DỊCH VỤ KỸ THUẬT PTSC THANH HÓA
M.S.D.N: 2801448559
P. TRÚC LÂM - T. THANH HÓA

Le Ba Tung	**Nguyen Van Manh**	**Pham Hung Phuong**
Preparer	**Chief Accountant**	**Chief Executive Officer**
		Legal representative
		Approved on 11 August 2026

INTERIM CASH FLOW STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***27,927,716,183***	***20,632,082,792***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets and investment properties	02	30,913,058,957	27,852,281,174
	Provisions	03	7,633,153,542	5,087,423,500
	Foreign exchange gain arising from translating foreign currency-denominated monetary items	04	(138,202,640)	(429,638,817)
	Gain from investing, financing activities	05	(2,654,470,155)	(1,964,800,569)
	Borrowing costs	06	3,491,969,492	2,412,812,778
3.	***Operating profit before movements in working capital***	***08***	***67,173,225,379***	***53,590,160,858***
	Changes in receivables	09	(227,600,951,768)	(38,624,874,820)
	Changes in inventories	10	(11,851,317,996)	(23,515,861,040)
	Changes in payables (excluding accrued loan interest and corporate income tax payable)	11	265,922,833,201	106,577,596,743
	Changes in defered expenses	12	45,699,557	(4,738,728,265)
	Borrowing costs paid	14	(3,505,790,594)	(2,402,970,329)
	Corporate income tax paid	15	(10,949,587,759)	(3,803,255,165)
	Other cash outflows	17	(3,735,840,000)	(2,353,779,292)
	Net cash generated by operating activities	***20***	***75,498,270,020***	***84,728,288,690***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(28,691,283,270)	(12,062,507,998)
2.	Cash outflow for lending, buying debt instruments of other entities	23	(41,352,000,000)	(80,072,782,280)
3.	Interest earned, dividends and profits received	27	2,060,531,257	703,718,129
	Net cash used in investing activities	***30***	***(67,982,752,013)***	***(91,431,572,149)***

INTERIM CASH FLOW STATEMENT (Continued)
For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from borrowings	33	23,213,906,063	52,295,093,756
2.	Repayment of borrowings	34	(32,000,668,423)	(26,242,062,360)
	Net cash (used in)/generated by financing activities	***40***	***(8,786,762,360)***	***26,053,031,396***
	Net (decrease)/increase in cash (50=20+30+40)	**50**	**(1,271,244,353)**	**19,349,747,937**
	Cash and cash equivalents at the beginning of the period	**60**	**48,444,803,584**	**30,893,182,479**
	Effects of changes in foreign exchange rates	61	137,759,905	478,361,655
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**47,311,319,136**	**50,721,292,071**

CÔNG TY CỔ PHẦN DỊCH VỤ KỸ THUẬT PTSC THANH HÓA
M.S.D.N: 2801448559
P. TRÚC LÂM - T. THANH HÓA

Le Ba Tung
Preparer

Nguyen Van Manh
Chief Accountant

Pham Hung Phuong
Chief Executive Officer
Legal representative
Approved on 11 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

1. GENERAL INFORMATION

Structure of ownership

PTSC Thanh Hoa Technical Services Joint Stock Company ("the Company"), formerly known as PTSC Thanh Hoa Integrated Petroleum Services Port One Member Limited Liability Company, was incorporated in Vietnam under Enterprise Registration Certificate No. 2801448559, initially issued on 13 November 2009 by the Thanh Hoa Province's Department of Planning and Investment, and subsequently amended. The most recently amendment was the 10th issued on 15 July 2025.

The main shareholder and parent company of the Company is PetroVietnam Technical Services Corporation ("PTSC"). The ultimate parent of the Group is Vietnam National Industry - Energy Group ("Petrovietnam").

The Company's shares are traded on the Unlisted Public Company Market (UPCOM) of the Hanoi Stock Exchange under the stock code "PSN".

The number of employees as at 30 June 2026 was 766 (as at 31 December 2025: 632).

Operating industry and principal activities

The Company's operating industries are: supporting services related to transportation (including supply of materials, equipments and food for the oil and gas industry; ship agency services; load testing services, launching, heavy lifting, weighing services; customs clearance services; transportation services for domestic and foreign staff and experts; ship supply services; ship chartering and brokerage services); oil and gas technical services; management, operation, and exploitation of ports; port and logistics services; provision of oil and gas specialized manpower; mechanical fabrication, repair and maintenance services; transportation, loading/unloading, storage, inventory checking, and freight forwarding services; domestic and international multimodal transportation; wholesale of solid, liquid, gaseous fuels and related products; other specialized wholesale activities not classified elsewhere (including fertilizer and chemicals for agriculture; trading of woodchips, clinker, and coal ore); short-term accommodation services (hotel and guesthouse services); provision of non-destructive testing services, pre- and post-weld heat treatment services; machinery and equipment leasing; construction of residential and non-residential buildings; construction of roads and railways; construction of other civil engineering works; water treatment and supply; waste collection; room rental services; beverage services; restaurant and related services; and trading of construction materials, food, and beverages; retail of food and provisions.

The Company's principal activities include:

- Provision of port base and logistics services;
- Tugboat services;
- Mechanical fabrication services;
- Repair and maintenance services;
- Provision of oil and gas specialized manpower; and
- Trading of fuels and petroleum products.

Normal production and business cycle

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

Disclosure of information comparability in the interim financial statements

The comparative figures in the interim statement of financial position and accompanying notes are those presented in the audited financial statements for the year ended 31 December 2025.

The comparative figures in the interim statement of income, interim statement of cash flow, and the accompanying notes are those presented in the reviewed interim financial statements for the 6-month period ended 30 June 2025.

2. ACCOUNTING CONVENTION AND FINANCIAL YEAR/ACCOUNTING PERIOD

Accounting convention

The accompanying interim financial statements, expressed in Vietnam Dong ("VND"), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

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

Financial year/Accounting period

The Company's financial year begins on 1 January and ends on 31 December.

The interim financial statements are prepared for the period from 1 January to 30 June annually.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

On 27 October 2025, the Minister of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance. The Board of Executive Officers has applied Circular 99 in the preparation and presentation of the interim financial statements for the 6-month period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim financial statements, are as follows:

Estimates

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires the Board of Executive Officers 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 interim financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Board of Executive Officers' best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments

Held-to-maturity investments

Held-to-maturity investments are investments that the Company has the positive intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks held for the purpose of earning periodic interest income.

Held-to-maturity investments are initially recognized at cost. Subsequent to initial recognition, interest received at maturity or periodically is recognised as an increase in held-to-maturity investments and finance income in the relevant interest periods.

Receivables

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

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

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. The Company determines the cost of inventories issued on a per-transaction basis for accounting inventory. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

The evaluation of necessary provision 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 date of the interim financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for their intended use. The costs of tangible fixed assets formed from construction investment by contractual mode or self-construction or self-generating process are the settled costs of the invested construction projects in accordance with the prevailing State's regulations on investment and construction management, directly-related expenses and registration fee (if any). In the event the construction project has been completed and put into use but the settled costs thereof have not been approved, the cost of tangible fixed assets is recognised at the estimated cost based on the actual cost incurred. The estimated cost will be adjusted according to the settled costs approved by competent authorities.

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

	Years
Buildings and structures	5 - 35
Machinery and equipment	3 - 15
Motor vehicles	3 - 10
Office equipment	3 - 5
Others	4 - 14

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim income statement.

Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

The Company as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

The Company as lessee

Operating lease expenses are recognized in the interim income statement on a straight-line basis over the lease term.

Intangible assets and amortisation

Intangible fixed assets are stated at cost less accumulated amortization, representing computer software. Computer software is amortized on a straight-line basis over a period from 2 years to 8 years.

Construction in progress

Properties in the course of construction for production, rental and administrative purposes or for other purposes are carried at cost includes any costs that are necessary to form the asset including construction cost, equipment cost, other directly attributable costs in accordance with the Company's accounting policy. Such costs will be included in the estimated costs of the fixed assets (if settled costs have not been approved) when they are put into use.

According to the legal regulations on the management of construction investment costs, the settled costs of completed construction projects are subject to approval by appropriate level of competent authorities. The final costs of these completed construction projects may vary depending on the final approval by competent authorities.

Deferred expenses

Deferred expenses are actual expenses which have already been incurred and relate to results of operations of multiple accounting periods. These include insurance expenses, repair expenses, land leveling costs, site clearance costs, tools and supplies issued for use, and other deferred expenses that are expected to bring future economic benefits to the Company. Such expenses are capitalized as prepaid expenses and allocated to the interim income statement on a straight-line basis in accordance with prevailing accounting regulations.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the interim income statement in the accounting period.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the Board of Executive Officers' best estimate of the expenditure required to settle the obligation at the end of accounting period.

Borrowings

Borrowings are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Revenue recognition

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

(a) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
(b) The Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;
(c) The amount of revenue can be measured reliably;
(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
(e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

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 date of interim statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably;
(b) It is probable that the economic benefits associated with the transaction will flow to the Company;
(c) The percentage of completion of the transaction at the date of interim statement of financial position can be measured reliably; and
(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

Construction contracts

In case where a construction contract stipulates that the contractor payments according to the set schedule, where the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the balance sheet date as measured by the proportion that contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentive payments are included to the extent that they have been agreed with the customer.

In cases where a construction contract stipulates that the contractor is paid based on the value of the work performed, where the outcome of a construction contract can be estimated reliably and is accepted by the customer, revenue and costs are recognised by reference to the stage of completion of the contract activity accepted by the customers in the period. Variations, claims and incentive payments are included in contract revenue to the extent that they have been accepted by the customer.

Where the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable of recovery.

Cost of sales and services rendered

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim statement of financial position are retranslated at the the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim income statement.

Borrowing costs

Borrowing costs are recognised in the income statement in the period when incurred.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Taxation

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

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently 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.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

5. KEY ASSUMPTIONS AND ESTIMATES

Key estimates and assumptions that have a material impact on the interim financial statements include:

- Provision for doubtful debts (Note 12);
- Construction contract revenue and costs:

Revenue and costs relating to long-term construction contracts are recognised based on the stage of completion of each contract at the end of the reporting period. The determination of the stage of completion depends significantly on the Board of Excecutive Officers' estimates and assumptions regarding total contract revenue, total estimated costs to complete the contract, actual project progress, the volume of work completed, as well as variations and claims arising during project execution.

Due to the nature of construction, engineering and installation projects, which are generally carried out over extended periods, estimates of material costs, labour costs, subcontracting costs, construction schedules and technical requirements may change as a result of both internal and external factors during the execution of the contracts. Such changes may significantly affect the determined stage of completion and, consequently, the revenue, costs and profits recognised.

The Board of Excecutive Officers has considered reasonable scenarios relating to revisions of cost estimates and project schedules for significant contracts. Should actual total costs incurred be higher or lower than the current estimates, or should the stage of completion differ from current expectations, the revenue and costs recognised may need to be adjusted in subsequent accounting periods. Although a range of outcomes is possible, the Board of Excecutive Officers believes that the current assumptions and estimates are appropriate based on the information available at the date of the interim financial statements.

To minimise the impact of the uncertainties described above, the Board of Excecutive Officers regularly reviews and updates contract budgets, construction progress, certified work completed and estimated remaining costs to complete contracts. In addition, project management, cost control and risk assessment procedures are continuously strengthened to ensure that estimates are appropriately and timely reflected in the financial statements. Refer to Note 28 and 29 for details of construction contract revenue and costs incurred during the period.

6. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	206,255,386	550,812,732
Demand deposits	47,105,063,750	47,893,990,852
In which:		
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thanh Hoa Branch	*13,963,454,648*	*46,354,147,146*
- Vietnam Maritime Commercial Joint Stock Bank	*26,514,987,416*	*1,382,657,879*
- Military Commercial Joint Stock Bank - Thanh Hoa Branch	*6,474,259,081*	*2,438,537*
- Other banks	*152,362,605*	*154,747,290*
	47,311,319,136	**48,444,803,584**

7. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

	Closing balance		Opening balance	
		VND		VND
	Cost/Fair Vale	Provision	Cost/Fair Vale	Provision
Term deposits	117,294,825,699	-	75,348,886,801	-
In which:				
- Vietnam International Commercial Joint Stock Bank - Thanh Hoa Branch	*71,568,394,192*	-	*30,129,863,014*	-
- Vietnam Maritime Commercial Joint Stock bank - Vung Tau Branch	*31,630,356,165*	-	*30,782,383,562*	-
-Modern Bank of Vietnam Limited	*13,562,356,164*	-	*13,827,991,781*	-
- Other banks	*533,719,178*	-	*608,648,444*	-

Held-to-maturity investments comprise term deposits with original maturities from 6 to 12 months at commercial banks, earning the interest rate from 4.5% to 8.5% per annum (as at 31 December 2025: from 4.1% to 7.9% per annum).

As at 30 June 2026 and 31 December 2025, the Company's 12-month term deposit at Vietnam Modern Commercial One Member Limited Liability Bank ("MBV", formerly Ocean Commercial Joint Stock Bank) with a balance of VND 13,300,000,000 restricted principal withdrawal, as the repayment schedule is included in MBV's restructuring plan. As at the date of these interim financial statements, the Company assesses and believes that this deposit will be tradable again in the near future.

8. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Short-term trade receivables from third party	**133,998,586,152**	**37,055,450,233**	**143,533,331,147**	**29,752,296,691**
Nam Song Hau Trading Investing Petroleum Joint Stock Company	35,121,129,014	35,121,129,014	35,121,129,014	27,635,903,681
Minh Hung M&C Joint Stock Company	16,102,010,340	-	-	-
Tatsumi Vietnam Limited Company	22,025,809,303	-	19,778,926,010	-
Minh Dao Vietnam Joint Stock Company	2,261,652,707	-	22,650,697,355	-
Others	58,487,984,788	1,934,321,219	65,982,578,768	2,116,393,010
b. Receivables from related parties (Details stated in Note 35)	**219,001,878,362**	**351,877,480**	**175,833,363,062**	**351,877,480**
	353,000,464,514	**37,407,327,713**	**319,366,694,209**	**30,104,174,171**

9. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance VND	Opening balance VND
a. Advances to suppliers from third party	**392,542,701,903**	**337,198,232,009**
Kokusai Commerce Co., Ltd	322,817,724,120	322,708,975,000
Viet Solution Technology Engineering JSC	18,256,250,000	-
PetroVietnam Construction Duyen Hai JSC	-	5,899,375,054
Others	51,468,727,783	8,589,881,955
b. Advances to suppliers from related parties (Details stated in Note 35)	**-**	**6,220,015,016**
	392,542,701,903	**343,418,247,025**

10. CONSTRUCTION CONTRACTS

	Closing balance VND	Opening balance VND
Contracts in progress as at the end of the reporting period:		
Receivables from construction contracts under percentage of completion method	274,260,834,958	117,257,357,719
Payables relating to construction contracts under percentage of completion method	1,275,773,528	-
	272,985,061,430	**117,257,357,719**
Contract costs incurred plus recognised profits less recognised losses to date	760,837,019,690	421,023,748,507
Less: progress billings	(487,851,958,260)	(303,766,390,788)
	272,985,061,430	**117,257,357,719**

Details of construction contracts-in-progress receivables/payable by projects are as follows:

	Closing balance VND	Opening balance VND
Receivables from construction contracts under percentage of completion method		
STG3 Package - Procurement, installation, pre-commissioning and commissioning, start up, performance test and technical services for Steam turbine 113-A-006	274,260,834,958	117,257,357,719
	274,260,834,958	**117,257,357,719**
Payables relating to construction contracts under percentage of completion method		
DSF Package - Provision of fabrication service for bridges & deck support frame	1,275,773,528	-
	1,275,773,528	**-**

11. OTHER RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Current				
Accrued revenue (*)	49,178,652,127	-	56,863,861,729	-
Deposits and mortgages	2,100,000,000	-	2,100,000,000	-
Pre-deducted VAT	-	-	13,885,276,357	-
Other receivables	21,449,025,529	-	6,096,945,224	-
	72,727,677,656	**-**	**78,946,083,310**	**-**
In which: Other receivables from related parties (Details stated in Note 35)	**46,531,205,340**	**-**	**54,016,341,244**	**-**
b. Non-current				
Deposits and mortgages	3,367,245,000	-	3,367,245,000	-
	3,367,245,000	**-**	**3,367,245,000**	**-**

(*) Accrued revenue represents the value of receivables corresponding to the volume of work performed by the Company and certified by the project owner but not yet invoiced.

12. PROVISION FOR SHORT-TERM DOUBTFUL DEBTS

	Closing balance			
	VND	VND	VND	
	Cost	Recoverable amount	Payees	Duration
Total value of overdue receivables				
Nam Song Hau Trading Investing Petroleum Joint Stock Company	35,121,129,014	-	35,121,129,014	Over 3 years
Machinery Erection No.1 Joint Stock Company	1,846,321,219	-	1,846,321,219	Over 3 years
Others	548,798,180	108,920,700	439,877,480	Over 3 years
	37,516,248,413	**108,920,700**	**37,407,327,713**	

	Opening balance			
	VND	VND	VND	
	Cost	Recoverable amount	Payees	Duration
Total value of overdue receivables				
Nam Song Hau Trading Investing Petroleum Joint Stock Company	35,121,129,014	7,485,225,333	27,635,903,681	Over 2 years
Machinery Erection No.1 Joint Stock Company	1,846,321,219	-	1,846,321,219	Over 3 years
Others	730,869,971	108,920,700	621,949,271	Over 2 years
	37,698,320,204	**7,594,146,033**	**30,104,174,171**	

13. INVENTORIES

	Closing balance		Opening balance	
		VND		VND
	Cost	Provision	Cost	Provision
Goods in transit	-	-	110,974,080	-
Raw materials	29,023,269,357	-	18,023,090,819	-
Tools and supplies	8,959,629,911	-	12,339,376,441	-
Work in progress (*)	93,713,972,915	-	89,372,112,847	-
	131,696,872,183	**-**	**119,845,554,187**	**-**

(*) Construction work in progress represents the costs incurred in relation to the following projects:

	Closing balance	Opening balance
	VND	VND
	Cost	Cost
Long Phu Thermal Power package mechanical project - phase 2	63,223,668,803	42,309,490,793
Acid tank package project	8,090,425,206	-
Service Ship Package Mechanical Project	5,077,021,591	4,076,076,531
Long Phu Thermal Power package mechanical project - phase 1	2,740,748,584	2,740,748,584
PETEC Package mechanical Project	-	19,251,450,967
Duyen Hai Package Repair and Maintenance Project	-	10,064,051,202
Others	14,582,108,731	10,930,294,770
	93,713,972,915	**89,372,112,847**

14. DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Current		
Insurance fees	1,309,707,609	1,011,223,791
Others	544,017,123	724,321,151
	1,853,724,732	**1,735,544,942**
b. Non-current		
Tools and supplies	10,100,666,711	13,511,980,152
Repair costs	9,097,115,994	2,659,683,937
Leveling costs	6,909,745,355	7,001,265,161
Site clearance costs	5,591,351,000	5,591,351,000
Others	5,898,413,552	8,996,891,709
	37,597,292,612	**37,761,171,959**

15. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Office equipment	Motor vehicles	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
Opening balance	**714,826,528,085**	**244,263,600,820**	**13,558,075,560**	**32,193,563,908**	**8,973,291,516**	**1,013,815,059,889**
Additions	-	6,816,680,381	470,234,075	-	57,500,000	7,344,414,456
Other increases	212,568,808	215,841,030	-	-	-	428,409,838
Closing balance	**715,039,096,893**	**251,296,122,231**	**14,028,309,635**	**32,193,563,908**	**9,030,791,516**	**1,021,587,884,183**
ACCUMULATED DEPRECIATION						
Opening balance	**407,859,300,986**	**125,998,081,659**	**10,261,662,926**	**25,720,573,148**	**8,430,561,173**	**578,270,179,892**
Charge for the period	17,346,719,389	12,179,669,973	719,140,625	673,448,088	276,921,708	31,195,899,783
Other increases	212,568,808	215,841,030	-	-	-	428,409,838
Closing balance	**425,418,589,183**	**138,393,592,662**	**10,980,803,551**	**26,394,021,236**	**8,707,482,881**	**609,894,489,513**
NET BOOK VALUE						
Opening balance	**306,967,227,099**	**118,265,519,161**	**3,296,412,634**	**6,472,990,760**	**542,730,343**	**435,544,879,997**
Closing balance	**289,620,507,710**	**112,902,529,569**	**3,047,506,084**	**5,799,542,672**	**323,308,635**	**411,693,394,670**

As at 30 June 2026, the cost of the Company's tangible fixed assets includes VND 205,188,431,693 (as at 31 December 2025: VND 202,298,885,079) of assets which have been fully depreciated but are still in use.

As presented in Note 23, the Company has pledged its tangible fixed assets, which has the carrying value of approximately VND 104,943,409,688 as at 30 June 2026 (31 December 2025: VND 193,076,577,754), to secure banking facilities granted to the Company.

Detailed list of tangible fixed assets currently in existence with a value equal to or greater than 10% of the total tangible fixed assets:

Name of fix assets	Acquisition cost VND
Dredging jetty structure and navigational buoys	125,531,033,448
Wharf and jetty structure	113,134,161,108
	238,665,194,556

16. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	Opening balance VND	Payable during the period VND	Paid during the period VND	Closing balance VND
Value added tax	2,617,535,086	11,613,073,410	10,811,804,677	3,418,803,819
Import duties	-	142,166,558	142,166,558	-
Corporate income tax	9,851,794,148	5,859,034,502	10,949,587,759	4,761,240,891
Personal income tax	867,135,514	1,017,612,533	1,116,368,543	768,379,504
Land rental fee	(260,053,857)	433,423,095	433,423,095	(260,053,857)
Others	123,783,040	-	123,783,040	-
	13,200,193,931	**19,065,310,098**	**23,577,133,672**	**8,688,370,357**
In which:				
Taxes and other receivables from the state budget	*260,053,857*			*260,053,857*
Taxes and other payables to the state budget	*13,460,247,788*			*8,948,424,214*

17. CONSTRUCTION IN PROGRESS

	Closing balance VND	Opening balance VND
Renovation, upgrade of the back yard area at Vinashin	4,570,222,167	-
Fire protection system of Wharf No. 1, 2	2,204,340,142	2,050,226,759
Construction works and technical infrastructure phase 2	2,887,890,762	1,023,147,609
Structural cleaning and painting workshop	940,090,511	940,090,511
Wharf extension No.1,2	874,344,473	874,344,473
Mechanical maintenance complex project	692,212,020	692,212,020
Others	1,580,188,545	669,610,166
	13,749,288,620	**6,249,631,538**

18. DEFERRED TAX ASSETS

The following represents deferred income tax assets relating to deductible temporary differences recognized by the Company and the movements of these items during the period:

	Depreciation of fixed assets VND	Provision for payables VND	Total VND
As at 11 January 2025	**273,141,285**	**1,237,614,925**	**1,510,756,210**
Recognised in the income statement for the year	818,999,500	1,261,304,409	2,080,303,909
As at 31 December 2025	**1,092,140,785**	**2,498,919,334**	**3,591,060,119**
Recognised in the income statement for the period	17,045,238	145,726,445	162,771,683
As at 30 June 2026	**1,109,186,023**	**2,644,645,779**	**3,753,831,802**

19. SHORT-TERM TRADE PAYABLES

	Closing balance VND	Opening balance VND
a. Payable to third party	**210,255,910,758**	**248,867,178,394**
Toan Bach Construction and Trading JSC	31,293,230,772	38,185,110,717
Vietsea Maritime Services Co., Ltd	22,213,440,000	1,220,209,920
Hoang Thai Maritime Technique Service Co., Ltd	16,088,914,180	20,018,656,389
Green Light Logistics Joint Stock Company	11,782,484,641	12,114,392,619
Anh Phat Petro Joint Stock Company	7,877,511,497	6,851,952,037
GMC Technical Service Co., Ltd	6,748,135,130	23,316,636,609
Thai Binh Mechanical Services and Human Resources Trading JSC	5,228,746,682	16,571,677,812
Sao A D.C Investment Corporation	3,454,129,236	6,631,311,646
Other suppliers	105,569,318,620	123,957,230,645
b. Payables to related parties (Details stated in Note 35)	**67,280,409,093**	**111,842,981,244**
	277,536,319,851	**360,710,159,638**

20. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance VND	Opening balance VND
Advances from third party	13,836,960,075	18,331,182,881
Advances from related parties (Details stated in Note 35)	130,082,633,502	74,758,148,378
	143,919,593,577	**93,089,331,259**

21. SHORT-TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
Accrued expenses for the mechanical project of the STG3 steam turbine package	586,691,944,826	338,396,816,384
Accrued expenses for the DMS repair and maintenance project	22,334,395,634	10,021,197,912
Accrued expenses for mechanical project Block B Offshore DSF package	18,035,323,312	-
Accrued expenses for the PETEC bidding package	8,753,289,496	15,594,660,764
Accrued expenses for outsourcing costs for the OM package	2,206,751,412	13,334,195,787
Interest expenses	98,395,542	112,216,644
Other accruals	23,096,836,990	13,387,660,028
	661,216,937,212	**390,846,747,519**

22. OTHER SHORT-TERM PAYABLES

	Closing balance VND	Opening balance VND
Payables to the Corporation in relation to transferred assets (*)	9,848,484,206	15,762,484,205
Payables for port management services	17,440,075,813	14,839,919,261
Payables for shipping agency services	22,058,608,255	4,232,150,752
Social insurance, health insurance	1,680,525,402	1,404,334,848
Others	3,723,512,350	4,417,719,797
	54,751,206,026	**40,656,608,863**
In which: Other payables to related parties (Details stated in Note 35)	**27,288,560,019**	**30,602,403,466**

(*) Other payables to related parties represent the amount payable to PetroVietnam Technical Services Corporation ("Parent company") relating to the assets transferred to the Company during the period prior to its transformation into a joint stock company. This amount is non-interest bearing and will be settled gradually over the years depending on the Company's financial condition.

23. LOANS

	Opening balance	In the period		Closing balance
	VND		VND	VND
	Amount/ Amount able to be paid off	Increases	Decreases	Amount/ Amount able to be paid off
a. Short-term loans				
Short-term loans	**-**	**124,308,523,116**	**124,308,523,116**	**-**
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Hoa Branch	-	111,311,627,853	111,311,627,853	-
Vietnam Maritime Commercial Joint Stock Bank - Vung Tau Branch	-	12,996,895,263	12,996,895,263	-
Current portion of long-term loans (Details in long-term loan notes)	**17,573,524,721**	**8,786,762,360**	**8,786,762,360**	**17,573,524,721**
	17,573,524,721	**133,095,285,476**	**133,095,285,476**	**17,573,524,721**
b. Long-term loans				
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Nghi Son Branch (i)	32,967,000,001	-	3,484,700,000	29,482,300,001
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Hoa Branch (ii)	31,397,342,987	-	5,302,062,360	26,095,280,627
	64,364,342,988	**-**	**8,786,762,360**	**55,577,580,628**
In which:				
- Amount due for settlement within 12 months	17,573,524,721			17,573,524,721
- Amount due for settlement after 12 months	46,790,818,267			38,004,055,907

(i) The long-term loan is from Joint Stock Commercial Bank for Foreign Trade of Vietnam -Nghi Son Branch (now is Nghi Son Transaction Office under Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Hoa Branch) with a credit limit of VND 34,847,000,000 under the VND loan agreement and the respective debt acknowledgment notes. The loan was obtained to finance construction investment, including upgrading 1.8 ha of yard; 2.3 ha of yard and technical infrastructure under the investment project of upgrading infrastructure and cargo storage yards at Berths No.1 and No.2 - Phase 1, Phase 2 and investment in fixed assets. The loan term is 60 months from the date next day of the first capital disbursement. The interest rate is fixed at 6% per annum for the first year and will be floating for subsequent years, adjusted every three months. The interest rate incurred in the year is from 6% per annum to 7.9% per annum. Interest is payable on the 26th day of each month. The credit facility is secured by all assets attached to the land owned by the Company under the Certificate of Land Use Rights, Ownership of House and other assets attached to Land No. CK 589474 issued by the Department of Natural Resources and Environment of Thanh Hoa Province on 20 October 2017 and machinery and equipment formed from bank loans.

(ii) The long-term loan is from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thanh Hoa Branch with a total credit limit of VND 67,180,000,000 under the VND loan agreement and the respective debt acknowledgment notes. The loan was obtained to finance construction investment, upgrading 1.9 ha of yard and technical infrastructure under the investment project of upgrading infrastructure and cargo storage yards at Berths No.1 and No.2 - Phase 1 and acquisition of fixed assets being machinery and equipment. The loan term is 60 months from the disbursement date. The interest rate is fixed at 6% to 8.1% per annum for the first year and will be floating for subsequent years, adjusted every three months. The interest rate incurred in the year is from 6.6% per annum to 8.7% per annum. Interest is payable on the 26th day of each month. The credit facility is secured by all assets attached to the land owned by the Company under the Certificate of Land Use Rights, Ownership of House and other assets attached to Land No. CK 589474 issued by the Department of Natural Resources and Environment of Thanh Hoa Province on 20 October 2017, and all machinery and equipment formed from this bank financed loan.

Long-term loans are repayable as follows:

	Closing balance VND	Opening balance VND
Within one year	17,573,524,721	17,573,524,721
In the second year	17,573,524,720	17,108,524,720
In the third to fifth year inclusive	20,430,531,187	29,682,293,547
	55,577,580,628	**64,364,342,988**
Less: Amount due for settlement within 12 months (shown under current liabilities)	17,573,524,721	17,573,524,721
Amount due for settlement after 12 months	**38,004,055,907**	**46,790,818,267**

24. PROVISIONS

	Closing balance VND	Opening balance VND
a. Short-term provisions		
Warranty provision for Hai Phong 2 project	175,655,600	175,655,600
	175,655,600	**175,655,600**
b. Long-term provisions		
Provision for major repair of ship package (*)	13,533,486,400	14,229,063,673
Warranty provision for PVOil project	150,000,000	-
Warranty provision for Quang Trach 1 project	180,000,000	-
Warranty provision for Anh Phat expansion project	168,055,000	168,055,000
	14,031,541,400	**14,397,118,673**

(*) The provision for major repair of ship package represents the estimated costs for maintenance and overhaul of 8 service vessels assigned to the Company by PTSC for management and operation under the service contract No. 314-2019/PTSC-TM/HD dated 18 November 2019. During the period, the Company no longer accrued major overhaul expenses in accordance with the transitional provisions of Circular No. 99.

25. OWNER'S EQUITY

Movement in owners' equity

	Owner's contributed capital VND	Development investment funds VND	Retained earnings VND	Total VND
For the 6-month period ended 30 June 2025				
Opening balance	**400,000,000,000**	**100,248,085,424**	**37,535,738,184**	**537,783,823,608**
Profit for the period	-	-	15,008,759,832	15,008,759,832
Dividends declared	-	-	(16,000,000,000)	(16,000,000,000)
Provide Investment and development funds	-	11,140,677,828	(11,140,677,828)	-
Provide bonus and welfare fund	-	-	(5,570,338,914)	(5,570,338,914)
Closing balance	**400,000,000,000**	**111,388,763,252**	**19,833,481,274**	**531,222,244,526**
For the 6-month period ended 30 June 2026				-
Opening balance	**400,000,000,000**	**111,388,763,252**	**39,342,030,032**	**550,730,793,284**
Profit for the period	-	-	22,231,453,364	22,231,453,364
Provide Investment and development funds (*)	-	32,402,030,032	(32,402,030,032)	-
Provide bonus and welfare fund (*)	-	-	(6,940,000,000)	(6,940,000,000)
Closing balance	**400,000,000,000**	**143,790,793,284**	**22,231,453,364**	**566,022,246,648**

(*) According to Resolution No. 2110/NQ-TH-DHDCD dated 5 June 2026, the Annual General Meeting of Shareholders approved the profit distribution plan for 2025. Accordingly, the Company appropriated VND 32,402,030,032 to the development investment fund and VND 6,940,000,000 to the bonus and welfare fund.

27. BUSINESS AND GEOGRAPHICAL SEGMENTS

The Company provides management, port operation and business services, port-related services, mechanical services, as well as supply of goods and fuel. Its mechanical and business activities are primarily carried out within the territory of Vietnam. Revenue and cost of sales by business lines are presented in Notes 28 and 29, respectively. Assets and liabilities are mostly attributable to port services and mechanical services, while the contribution from other business lines is insignificant. Therefore, the Company does not present geographical segment reporting or segment reporting on assets and liabilities by business lines.

28. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Sales of services	447,431,678,172	347,854,204,971
Sales from construction contracts (*)	497,029,772,757	159,328,109,012
Sales of merchandise	22,763,266,947	8,739,673,079
	967,224,717,876	**515,921,987,062**
Net revenue from goods sold and services rendered	**967,224,717,876**	**515,921,987,062**
Revenue from sales of goods and provision of services rendered with related parties (details are presented in Note 35)	**755,752,866,677**	**352,800,332,160**

(*) The cumulative revenue from construction contracts is presented as follows:

	Current period VND	Prior period VND
Cumulative revenue from construction contracts in progress during the period	1,458,201,572,680	647,330,355,816
Cumulative revenue from completed construction contracts during the period	-	444,875,364,002
	1,458,201,572,680	**1,092,205,719,818**

29. COST OF SALES AND SERVICES RENDERED

	Current period VND	Prior period VND
Cost of services rendered	386,441,309,829	302,087,721,572
Cost of construction contracts	488,518,377,209	158,537,077,016
Cost of merchandise sold	20,681,264,317	6,257,683,682
	895,640,951,355	**466,882,482,270**

30. PRODUCTION COST BY NATURE

	Current period VND	Prior period VND
Out-sourced services	448,350,692,566	185,776,413,197
Raw materials and consumables	312,643,684,234	189,089,553,342
Labour	122,476,548,304	88,551,574,626
Depreciation and amortisation	30,913,058,957	27,717,649,882
Provisions	7,633,153,542	5,087,423,500
Other monetary expenses	15,968,307,190	18,973,734,217
	937,985,444,793	**515,196,348,764**

31. GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Labour	13,260,439,342	10,045,075,073
Out-sourced services	11,769,749,500	10,055,408,739
Provisions	7,303,153,542	(41,746,712)
Tools and equipment expenses	1,252,123,086	887,496,584
Depreciation and amortisation	1,790,287,165	1,818,591,998
Other expenses	6,638,740,803	4,743,102,589
	42,014,493,438	**27,507,928,271**

32. CURRENT CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period	5,859,034,502	5,054,492,559
Total current corporate income tax expense	**5,859,034,502**	**5,054,492,559**

The current corporate income tax for the period was computed as follows:

	Current period VND	Prior period VND
Profit before tax	**27,927,716,183**	**20,632,082,792**
Adjustments for taxable profit		
Less: non-taxable income	(50,403,322)	(1,250,559,931)
Add back: non-deductible expenses	1,417,859,649	5,890,939,945
Taxable profit	29,295,172,510	25,272,462,806
Taxable profit at normal tax rate of 20%	*29,295,172,510*	*25,272,462,806*
Corporate income tax expense based on taxable profit in the current period	**5,859,034,502**	**5,054,492,559**

33. BASIC EARNINGS PER SHARE

The calculation of the basic earnings per share attributable to the ordinary equity holders of the Company is based on the following data:

	Current period	Prior period (Restated)
	VND	VND
Accounting profit after corporate income tax	**22,231,453,364**	**15,008,759,832**
Provide bonus and welfare fund (*)	(5,372,601,230)	(3,017,639,483)
Profit attributable to ordinary shareholders	**16,858,852,134**	**11,991,120,349**
Average ordinary shares in circulation for the period	40,000,000	40,000,000
Basic earnings per share (VND/share)	**421**	**300**

(*) The bonus and welfare fund is used in the calculation of basic earnings per share for the 6-month period ended 30 June 2026 is an estimated amount based on the profit distribution plan for 2026, as approved by the Company's General Meeting of Shareholders under Resolution No. 2110/NQ-TH-DHDCD dated 5 June 2026. According to this Resolution, the Company intends to appropriate VND 11,600,000,000 to the bonus and welfare fund.

The basic earnings per share for the 6-month period ended 30 June 2025 were restated to reflect the impact of the appropriation of the 2025 profit after tax in accordance with Resolution No. 2110/NQ-TH-DHDCD dated 5 June 2026 of the General Meeting of Shareholders, as detailed below:

	For the period ended 30 June 2025		
	As previously stated	Adjustment	Restated amount
	VND		VND
Accounting profit after corporate income tax	**15,008,759,832**		**15,008,759,832**
Provide bonus and welfare fund	(2,251,313,975)	(766,325,508)	(3,017,639,483)
Profit attributable to ordinary shareholders	**12,757,445,857**	**(766,325,508)**	**11,991,120,349**
Average ordinary shares in circulation for the period	40,000,000		40,000,000
Basic earnings per share (VND/share)	**319**	**(19)**	**300**

During the period and up to the date of this interim financial statements, there were no transactions involving potential ordinary shares. Accordingly, diluted earnings per share are equal to basic earnings per share.

34. COMMITMENTS

Operating lease commitments

	Closing balance VND	Opening balance VND
Minimum lease payment in the future under non-cancellable operating lease under the following terms:		
Within one year	1,290,241,442	933,841,442
In the second to fifth year inclusive	5,160,965,768	3,735,365,768
After five years	43,968,634,888	44,431,717,904
	50,419,842,098	**49,100,925,114**

Operating lease payments represent the following lease agreements:

- Lease of 99,466 m^2 at Berth No. 1 and Berth No. 2 – Nghi Son, Thanh Hoa Province with an annual rental rate of VND 2,180.5 per m^2, the rental rate remains stable for 5 years. The annual rental rate from 27 August 2024 to 27 August 2029 is VND 8,715 per m^2, after the 5-year term, the rental rate is determined in accordance with prevailing regulations. The land lease agreement was since for a term of 70 years, commencing from 26 August 2009. The Company is entitled to a 15-year land rental exemption since 26 August 2009 (according to the Asset Transfer Contract of the Investment Project at Berth No. 1 and Berth No. 2 – Nghi Son Port, Thanh Hoa Province, signed on 26 August 2009 between Vietnam National Energy - Industry Group and the People's Committee of Thanh Hoa Province).

- Lease of 28,606 m^2 of land in Truc Lam Ward, Thanh Hoa Province at an annual rental rate of VND 2,342 per m^2. The land lease agreement was signed for a term of 50 years, commencing from 19 March 2014.

- Lease of 1,100 m^2 storage/construction yard for project fabrication at the 35ha petroleum services area under Sao Mai - Ben Dinh Maritime Petroleum Services Base, No. 65A3, 30/4 Street, Rach Dua Ward, Ho Chi Minh City, pursuant to Contract No. 42-2026/PVSB-KTKH/TH dated 08 June 2026 with Sao Mai - Ben Dinh Petroleum Investment Joint Stock Company. The contract was signed for a term of 5 years commencing from 01 July 2026, with a month rental rate of VND 27,000 per m^2.

The operating lease payments exclude the estimated cost payable to the Vietnam National Industry -Energy Group ("Petrovietnam") for land rent payments and land-attached assets at the general petroleum port and service Project in Nghi Son Economic Zone under the interim agreement No. 11867/TT-2025/PVN-PTSC TH dated 30 December 2025 signed between the Company and Petrovietnam because the end of the agreement has not been determined.

Operating lease commitments

	Closing balance VND	Opening balance VND
Minimum lease income in the future under non-cancellable operating lease under the following terms:		
Within one year	4,106,070,000	4,106,070,000
In the second to fifth year inclusive	6,535,963,479	8,572,124,219
	10,642,033,479	**12,678,194,219**

Rental income from operating leases for 21,500 m^2 of yard area located in the southeast section of the land area transferred from the Nghi Son Shipyard Project of Vinashin Group, with an anual rental rate of VND 190,980 per m^2. The lease contract has a term of 5 years commencing from 1 February 2024.

Capital commitments

As of 30 June 2026, the Company entered into guarantee agreements with commercial banks for the issuance of bid guarantee letters and performance guarantee letters for projects in which the Company participated in bidding and for awarded projects under implementation. The total guaranteed amounts in US Dollars, Japanese Yen, and Vietnamese Dong were USD 358,119.9, JPY 370,536,222.99 and VND 1,140,705,688,794, respectively.

35. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties

Related party	Relationship
Vietnam National Industry - Energy Group ("Petrovietnam")	Ultimate parent Company
PetroVietnam Technical Services Corporation	Parent company
Branch of PetroVietnam Technical Services Corporation - Long Phu Power Project Management Board	Branch of the Corporation
Branch of PetroVietnam Technical Services Corporation - Da Nang Petroleum Services Company Branch	Branch of the Corporation
Branch of PetroVietnam Technical Services Corporation - Petroleum Services Ship Company Branch	Branch of the Corporation
PetroVietnam Technical Services Corporation Quang Ngai JSC	Member of the Corporation
Petroleum Rig Manufacturing Joint Stock Company	Member of the Corporation
PTSC Mechanical & Construction Joint Stock Company	Member of the Corporation
Petro Hotel Co., Ltd	Member of the Corporation
PTSC Quang Ngai Joint Stock Company	Member of the Corporation
PTSC Dinh Vu Petroleum Port Joint Stock Company	Member of the Corporation
Thanh Hoa PetroVietnam Insurance Co., Ltd	Member of Petrovietnam
PetroVietnam Chemical and Services Corporation - JSC	Member of Petrovietnam
PetroVietnam Oil Thanh Hoa - One Member Limited Company	Member of Petrovietnam
Nghi Son Refinery Petrochemical Co., Ltd	Member of Petrovietnam
Vietnam Oil Corporation - JSC	Member of Petrovietnam
Petrovietnam Maintenance and Repair Corporation	Member of Petrovietnam
Petrovietnam Maintenance and Repair Joint Stock Company	Member of Petrovietnam
PTSC Offshore Services JSC	Member of Petrovietnam
Petrovietnam Transportation Ha Noi Joint Stock Company	Member of Petrovietnam
Petrovietnam Security Services JSC	Member of Petrovietnam
PVChem - Tech Co., Ltd	Member of Petrovietnam
Petec Trading and Investment Corporation	Member of Petrovietnam
Petrovietnam Power Generation Branch - Vietnam National Industry - Energy Group	Branch of Petrovietnam

During the period, the Company entered into the following significant transactions with its related parties:

	Current period VND	Prior period VND
Revenue from goods sold and services rendered	**755,752,866,677**	**352,800,332,160**
PetroVietnam Technical Services Corporation	489,650,930,978	270,150,603,725
Nghi Son Refinery Petrochemical Co., Ltd	130,770,354,002	68,304,826,584
Petec Trading and Investment Corporation	95,365,446,811	-
PTSC Mechanical & Construction Joint Stock Company	35,291,762,442	-
PTSC Quang Ngai Joint Stock Company	2,721,199,508	-
Petrovietnam Power Generation Branch - Vietnam National Industry - Energy Group	1,283,663,940	4,604,979,580
Vietnam Oil Corporation - JSC	492,867,544	5,268,663,087
Others	176,641,452	4,471,259,184
Purchases	**164,285,170,591**	**79,212,210,936**
PetroVietnam Oil Thanh Hoa - One Member Limited Company	79,320,636,020	54,790,146,088
PetroVietnam Chemical and Services Corporation - JSC	28,293,561,218	15,997,589,932
Petroleum Rig Manufacturing Joint Stock Company	20,273,554,489	-
PTSC Dinh Vu Petroleum Port Joint Stock Company	17,973,739,095	-
PetroVietnam Technical Services Corporation	7,204,743,650	-
Petrovietnam Maintenance and Repair Corporation	4,552,012,901	4,387,211,809
Vietnam National Industry - Energy Group	2,500,000,000	-
Thanh Hoa PetroVietnam Insurance Co., Ltd	1,528,924,544	2,053,864,464
Others	2,637,998,674	1,983,398,643

Significant related party balances as at the end of the reporting period were as follows:

	Closing balance VND	Opening balance VND
Short-term trade receivables	**219,001,878,362**	**175,833,363,062**
Nghi Son Refinery Petrochemical Co., Ltd	85,564,484,830	62,692,968,505
PetroVietnam Technical Services Corporation	59,451,944,627	61,989,457,291
Petec Trading and Investment Corporation	44,235,440,525	-
PTSC Mechanical & Construction Joint Stock Company	11,520,699,021	-
Petrovietnam Security Services JSC	5,459,452,481	5,959,452,481
PetroVietnam Technical Services Corporation Quang Ngai JSC	5,124,373,830	9,563,587,415
Petrovietnam Maintenance and Repair Joint Stock Company	2,287,166,195	2,287,166,195
Vietnam Oil Corporation - JSC	1,717,453,730	19,170,138,472
Petrovietnam Power Generation Branch - Vietnam National Industry - Energy Group	1,386,357,055	11,775,490,894
Other related parties	2,254,506,068	2,395,101,809

	Closing balance VND	Opening balance VND
Short-term advances to suppliers	**-**	**6,220,015,016**
Dinh Vu Petroleum Service Port Joint Stock Company	-	6,220,015,016
Other short-term receivables	**46,531,205,340**	**54,016,341,244**
Nghi Son Refinery Petrochemical Co., Ltd	24,240,378,970	39,096,983,697
PetroVietnam Technical Services Corporation	19,985,473,570	12,426,619,410
Thanh Hoa PetroVietnam Insurance Co., Ltd	1,554,752,800	1,364,406,400
Vietnam National Industry - Energy Group	750,600,000	750,600,000
Others	-	377,731,737
Short - term trade payables	**67,280,409,093**	**111,842,981,244**
PetroVietnam Oil Thanh Hoa - One Member Limited Company	21,344,447,698	22,314,489,102
PetroVietnam Chemical and Services Corporation - JSC	20,271,772,542	13,798,254,786
Petroleum Rig Manufacturing Joint Stock Company	6,916,607,819	-
PTSC Dinh Vu Petroleum Port Joint Stock Company	6,418,890,620	130,131,487
Petrovietnam Maintenance and Repair Corporation	5,644,747,741	4,657,913,171
PTSC Offshore Services JSC	2,946,952,206	2,946,952,206
Vietnam National Industry - Energy Group	-	66,000,000,000
Others	3,736,990,467	1,995,240,492
Short-term advances from customers	**130,082,633,502**	**74,758,148,378**
PetroVietnam Technical Services Corporation	127,560,296,194	38,922,462,059
Branch of PetroVietnam Technical Services Corporation - Long Phu Power Project Management Board	1,984,137,308	1,984,137,308
Petec Trading and Investment Corporation	-	33,341,353,171
PetroVietnam Technical Services Corporation Quang Ngai JSC	-	510,195,840
Vietnam Oil Corporation - JSC	538,200,000	-
Short-term accrued expenses	**27,969,603,626**	**15,780,330,409**
Petroleum Rig Manufacturing Joint Stock Company	13,869,287,990	-
Branch of PetroVietnam Technical Services Corporation - Long Phu Power Project Management Board	5,898,356,688	-
PetroVietnam Chemical and Services Corporation - JSC	4,855,014,262	-
Vietnam National Industry - Energy Group	2,500,000,000	-
PTSC Dinh Vu Petroleum Port Joint Stock Company	250,584,230	15,550,037,540
Others	596,360,456	230,292,869
Other current payables	**27,288,560,019**	**30,602,403,466**
Nghi Son Refinery Petrochemical Co., Ltd	17,440,075,813	14,839,919,261
PetroVietnam Technical Services Corporation	9,848,484,206	15,762,484,205

Income of the Board of Directors, the Board of Executive Officers, the Board of Supervisors and Chief Accountant

Salaries of the Board of Executive Officers, Chief Accountant, other key management personnel and remuneration paid to the Board of Directors for the period were as follows:

	Current period	Prior period
	VND	VND
Board of Directors		
Mr. Pham Hung Phuong	659,503,810	477,484,699
Mr. Le Van Nga	627,833,810	455,154,699
Mr. Dinh Van Quan	24,000,000	-
Mr. Tran Xuan Tai	24,000,000	20,000,000
Mr. Nguyen Khac Dung	-	20,000,000
Board of Executive Officers		
Mr. Nguyen Huu Hoan	523,215,065	389,006,364
Mr. Nguyen Ba Tuan	476,888,707	373,670,910
Mr. Vu Van Vuong	466,568,707	346,747,000
Board of Supervisors		
Mr. Le Viet Hai Ninh	(*)	(*)
Mr. Nguyen Minh Tuan	(*)	(*)
Mr. Nguyen Thanh Thuan	286,648,388	223,718,355
Ms. Nguyen Thi Duyen	238,196,238	190,370,473
Mr. Mai Dinh Hieu	3,000,000	-
Chief Accountant		
Mr. Nguyen Van Manh	439,409,960	318,706,705
	3,769,264,684	**2,814,859,205**

(*) Mr. Le Viet Hai Ninh and Mr. Nguyen Minh Tuan receive remuneration as Head of the Supervisory Board from PetroVietnam Technical Services Corporation.

36. SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Supplemental non-cash disclosures

Cash out flows for purchases and construction of fixed assets and other long-term assets during the period exclude an amount of VND 2,632,888,607 (prior period: VND 16,537,580,619), representing the acquisition and construction of fixed assets and construction in progress incurred during the period but had not been paid yet. Accordingly, changes in accounts payable have been adjusted by the same amount.

Cash out flows for purchases and construction of fixed assets and other long-term assets during the period include an amount of VND 5,942,345,000, representing advance payments for the acquisition and construction of fixed assets that were not carried out during the period. Accordingly, changes in accounts receivables have been adjusted by the same amount.

Proceeds from borrowings and repayment of principal during the period excluding VND 101,094,617,053 for borrowings with a repayment term of 3 months or less.

37. COMPARATIVE FIGURES

As disclosed in Note 3, from 1 January 2026, the Company has adopted Circular No. 99. Accordingly, certain prior-year figures have been reclassified to enhance their comparability with the current period presentation, as follows:

	As previously stated	Reclassified	Amount after reclassification
	VND	VND	VND
Short-term held-to-maturity investments	73,821,575,342	1,527,311,459	75,348,886,801
Other short-term receivables	80,473,394,769	(1,527,311,459)	78,946,083,310

38. SUBSEQUENT EVENTS

There were no other material subsequent events after the period end that require adjustment to or disclosure in these interim financial statements.

Le Ba Tung	**Nguyen Van Manh**	**Pham Hung Phuong**
Preparer	**Chief Accountant**	**Chief Executive Officer**
		Legal representative
		Approved on 11 August 2026