Form No. 01-A

THANH LE CORPORATION	**SOCIALIST REPUBLIC OF VIETNAM**
	Independence – Freedom – Happiness
No.: .5.9.9../CV-TL	*Ho Chi Minh City, August 14, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, Thanh Le Corporation hereby discloses Quarter 2/2026 financial statements to the Hanoi Stock Exchange as follows:

1. Organization name: Thanh Le Corporation

- Stock code: TLP
- Address: No. 63, Yersin Street, Thu Dau Mot Ward, Ho Chi Minh City.
- Tel: 0274 3829534 Fax: 0274 3824112
- Email: contact@thalexim.vn Website: thalexim.vn

2. Contents of disclosure:

- Quarter 2/2026 financial statements:

☑ Separate financial statements (for listed companies without subsidiaries or with dependent accounting units under a superior accounting entity);

☑ Consolidated financial statements (for listed companies with subsidiaries);

☐ Combined financial statements (for listed companies with dependent accounting units operating under a separate accounting system).

- Cases requiring explanation:

+ The auditing firm issued a qualified, or disclaimer opinion on the financial statements (for reviewed/audited financial statements ....):

☐ Yes ☐ No

Explanation document required if applicable:

☐ Yes ☐ No

+ Net profit after tax in the reporting period differs by 5% or more before and after the audit, shifts from loss to profit or vice versa (for audited financial statements):

☐ Yes ☐ No

Explanation document required if applicable:

☐ Yes ☐ No

+ Net profit after corporate income tax in the income statement changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanation document required if applicable:

☑ Yes ☐ No

+ Net profit after tax in the reporting period records a loss, changing from profit in the same period of the previous year to a loss in the current period or vice versa:

☐ Yes ☑ No

Explanation document required if applicable:

☐ Yes ☐ No

This information has been published on the company's website on: August 14, 2026, at the following link: thalexim.vn

Organization Representative
Legal representative/ Authorized disclosure officer
(Signature, full name, title, seal)
GENERAL DIRECTOR

TỔNG CÔNG TY THANH LỄ
Pham Thi Bang Trang

Attachments:
- Quarter 2/2026 financial statements;
- Explanation documents.

Nội dung dịch sang tiếng Anh chỉ sử dụng cho mục đích thông tin và không dùng thay thế cho nội dung tiếng Việt. Trong trường hợp có sự mâu thuẫn giữa nội dung tiếng Việt và nội dung tiếng Anh, nội dung tiếng Việt sẽ được ưu tiên áp dụng.

The English translation is for informational purposes only and is not a substitute for the Vietnamese version. In case of any discrepancy between the Vietnamese and English version, the Vietnamese version shall prevail.

THANH LE CORPORATION	SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness**
No.: 602/CV-TL	*Ho Chi Minh City, August 14, 2026*

Re: Explanation of the fluctuations in profit after corporate income tax in the consolidated financial statements for Quarter 2 2026 compared to Quarter 2 2025.

To:

- State Securities Commission;
- Hanoi Stock Exchange.

1. Organization name: Thanh Le Corporation.

- Stock code: TLP

- Head office address: No. 63, Yersin Street, Thu Dau Mot Ward, Ho Chi Minh City.

- Tel: (0274) 3829 535 Fax: (0274) 3829 533

- Person in charge of information disclosure: Ms. Pham Thi Bang Trang.

- Position: General Director.

2. Contents of disclosure: Explanation of the fluctuations in profit after corporate income tax in the consolidated financial statements for Quarter 2 2026 compared to Quarter 2 2025: profit after corporate income tax in the reporting period was 56,70 billion VND, an increase of 153,61% compared to Quarter 2 2025, primarily due to the following reasons:

- Due to the impact of the parent company's petroleum trading operations, revenue from sale of goods and rendering of services increased by 68,58%, leading to a 12,20% increase in gross profit for Quarter 2, 2026 compared to the same period;

- Business operations at subsidiaries and associates remained stable, with profits achieving strong growth, resulting in a 215,77% increase in the share of profit or loss in joint ventures and associates compared to the same period in 2025.

3. Type of information disclosure: ☐ Periodic ☑ Irregular ☐ Upon request

4. This information has been published on the official website www.thalexim.vn of Thanh Le Corporation.

We hereby affirm that the information disclosed above is accurate and we assume full legal responsibility for the content of the disclosed information.

Sincerely.

Recipients:
- As stated above;
- Archived:
 Administration,
 Accounting.

ORGANIZATION REPRESENTATIVE
AUTHORIZED DISCLOSURE OFFICER

GENERAL DIRECTOR

TỔNG CÔNG TY THANH LỄ THÀNH PHỐ HỒ CHÍ MINH

Pham Thi Bang Trang

Nội dung dịch sang tiếng Anh chỉ sử dụng cho mục đích thông tin và không dùng thay thế cho nội dung tiếng Việt. Trong trường hợp có sự mâu thuẫn giữa nội dung tiếng Việt và nội dung tiếng Anh, nội dung tiếng Việt sẽ được ưu tiên áp dụng.

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SOCIALIST REPUBLIC OF VIETNAM
INDEPENDENCE – FREEDOM – HAPPINESS

THANH LE CORPORATION
THALEXIM

CONSOLIDATED FINANCIAL STATEMENTS
Quarter 02/2026

Recipient:
Date received:

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

TABLE OF CONTENTS
FINANCIAL STATEMENTS

NO.	FORM NO.	FORM TITLE
1	B 01 – DN/HN	- Statement of Financial Position
2	B 02 – DN/HN	- Income Statement
3	B 03 – DN/HN	- Cash Flows Statement
4	B 09 – DN/HN	- Notes to the Financial Statements

August 14, 2026

CHIEF ACCOUNTANT | **GENERAL DIRECTOR**

TỔNG CÔNG TY THANH LỄ
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Ngoc Quynh Giao | *Pham Thi Bang Trang*

Company name: THANH LE CORPORATION
Address: No. 63 Yersin, Thu Dau Mot Ward, Ho Chi Minh City

Form No. B01 - DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Currency unit: Vietnamese Dong

Items	Code	Notes	End of quarter	Beginning of year
ASSETS				
A. CURRENT ASSETS	**100**		**6.187.536.247.659**	**6.754.983.044.873**
I. Cash and cash equivalents	**110**	**V.1**	**2.021.429.097.512**	**1.794.732.984.086**
1. Cash	111		671.546.216.712	735.727.984.086
2. Cash equivalents	112		1.349.882.880.800	1.059.005.000.000
II. Short-term financial investments	**120**	**V.2**	**12.602.027.397**	**30.765.000.000**
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities	122		-	-
3. Held-to-maturity investments	123		12.602.027.397	30.765.000.000
III. Short-term receivables	**130**	**V.3**	**1.656.115.048.597**	**2.240.410.119.581**
1. Short-term trade receivables	131		1.564.758.733.552	2.082.778.918.268
2. Short-term advances to suppliers	132		12.826.473.884	11.519.682.403
3. Other short-term receivables	135		86.441.454.933	154.023.132.682
4. Provision for doubtful short-term receivables (*)	136		(7.911.613.772)	(7.911.613.772)
IV. Inventories	**140**	**V.4**	**2.343.756.299.550**	**2.639.030.359.741**
1. Inventories	141		2.343.756.299.550	2.639.030.359.741
2. Provision for diminution in value of inventories	142		-	-
V. Other current assets	**160**		**153.633.774.603**	**50.044.581.465**
1. Short-term prepaid expenses	161	V.5	13.742.890.969	8.918.276.139
2. Deductible VAT	162	V.6	132.288.051.307	27.325.742.822
3. Taxes and other receivables from the State	163	V.7	7.602.832.327	13.800.562.504
4. Other current assets	165	V.8	-	-
B. NON-CURRENT ASSETS	**200**		**2.785.684.543.558**	**2.731.007.009.616**
I. Long-term receivables	**210**	**V.9**	**42.597.179.445**	**41.037.179.445**
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Other long-term receivables	215		42.597.179.445	41.037.179.445
4. Provision for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	**220**		**1.318.676.469.524**	**1.351.821.767.603**
1. Tangible fixed assets	221	V.10	1.119.197.468.737	1.148.642.974.120
- Historical cost	222		2.412.157.233.202	2.393.645.172.498
- Accumulated depreciation (*)	223		(1.292.959.764.465)	(1.245.002.198.378)
2. Intangible fixed assets	227	V.11	199.479.000.787	203.178.793.483
- Historical cost	228		312.423.261.234	312.423.261.234
- Accumulated depreciation (*)	229		(112.944.260.447)	(109.244.467.751)
III. Investment property	**240**	**V.12**	**291.912.508.264**	**293.167.114.468**
- Historical cost	241		351.718.379.254	351.718.379.254
- Accumulated depreciation (*)	242		(59.805.870.990)	(58.551.264.786)
IV. Long-term work in progress	**250**	**V.13**	**710.235.681.227**	**651.943.440.926**
1. Long-term work in progress	251		65.381.722.770	47.131.030.447
2. Construction in progress	252		644.853.958.457	604.812.410.479
V. Long-term financial investments	**260**	**V.14**	**407.536.921.985**	**375.550.689.293**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		407.536.921.985	375.550.689.293
VI. Other long-term assets	**270**	**V.15**	**14.725.783.113**	**17.486.817.881**
1. Long-term prepaid expenses	271		7.465.280.153	17.486.817.881
2. Deferred tax assets	272		7.260.502.960	-
3. Long-term equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280=100+200)	**280**		**8.973.220.791.217**	**9.485.990.054.489**

Items	Code	Notes	End of quarter	Beginning of year
C. LIABILITIES	**300**		**6.047.863.940.655**	**6.664.418.098.534**
I. Current liabilities	**310**		**5.759.808.648.942**	**6.377.793.110.464**
1. Short-term trade payables	311	**V.16.1**	816.050.655.807	467.953.577.425
2. Short-term advances from customers	312	**V.17.1**	8.764.895.917	7.405.268.904
3. Dividends and profits payable	313		146.097.935	
4. Short-term taxes and amounts payable to the State	314	**V.18**	9.130.448.387	278.294.265.348
5. Payables to employees	315	**V.19**	8.586.785.211	10.445.307.661
6. Short-term accrued expenses	316	**V.20.1**	816.894.380	8.647.928.603
7. Short-term payables under construction contract progress	318		-	-
8. Short-term unearned revenue	319	**V.21.1**		-
9. Other short-term payables	320	**V.23**	37.765.463.300	42.988.888.760
10. Short-term borrowings and finance lease liabilities	321	**V.22.1**	4.450.974.951.950	5.120.928.402.538
11. Short-term provisions	322		-	-
12. Bonus and welfare fund	323	**V.24**	34.931.018.525	49.488.842.608
13. Price stabilization fund	324	**V.25**	392.641.437.530	391.640.628.617
II. Long-term liabilities	**330**		**288.055.291.713**	**286.624.988.070**
1. Long-term trade payables	331	**V.16.2**	22.024.200.000	22.024.200.000
2. Long-term advances from customers	332	**V.17.2**	-	-
3. Long-term taxes and amounts payable to the State	333			
4. Long-term accrued expenses	334	**V.20.2**	-	-
5. Long-term unearned revenue	337	**V.21.2**	226.593.256.406	219.352.501.016
6. Other long-term payables	338	**V.23**	19.310.342.307	20.525.504.054
7. Long-term borrowings and finance lease liabilities	339	**V.22.2**	20.127.493.000	24.722.783.000
D. OWNER'S EQUITY	**400**	**V.26**	**2.925.356.850.562**	**2.821.571.955.955**
1. Owner's contributed capital	411		2.366.000.000.000	2.366.000.000.000
- Ordinary shares with voting rights	411a		2.366.000.000.000	2.366.000.000.000
2. Treasury shares (*)	415		(243.800.000)	(243.800.000)
3. Asset revaluation differences	416		(25.242.423.594)	(25.242.423.594)
4. Foreign exchange differences	417		-	-
5. Development investment fund	418		41.140.666.966	41.140.666.966
6. Other equity funds	419		-	-
7. Undistributed after-tax profit	420		168.929.136.707	72.039.163.163
- Undistributed after-tax profit accumulated to the end of the previous period	420a		66.467.585.032	(49.666.015.231)
- Undistributed after-tax profit for this period	420b		102.461.551.675	121.705.178.394
8. Non-controlling interests	429		374.773.270.483	367.878.349.420
TOTAL RESOURCES (440=300+400)	**440**		**8.973.220.791.217**	**9.485.990.054.489**

August 14, 2026

Preparer	**Chief Accountant**	**General Director**
		M.S.D.N: 370...458 T.C.P TỔNG CÔNG TY THANH LỄ THÀNH PHỐ HỒ CHÍ MINH
Tran Ngoc Dan Thao	**Nguyen Ngoc Quynh Giao**	**Pham Thi Bang Trang**

Company name: THANH LE CORPORATION
Address: No. 63 Yersin, Thu Dau Mot Ward, Ho Chi Minh City

Form No. B02 - DN/HN
43/2026/TT-BTC
dated 20/04/2026 of the Ministry of Finance)

INCOME STATEMENT
Quarter 2, 2026

Items	Code	Notes	This quarter, current year	This quarter, previous year	Cumulative from the beginning of the year to the end of this quarter (Current year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
1. Revenue from sale of goods and rendering of services	01	VI.27	8.469.163.220.599	5.023.756.228.889	14.435.557.077.073	10.273.387.931.177
2. Revenue deductions	02		-	-		
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	**10**		**8.469.163.220.599**	**5.023.756.228.889**	**14.435.557.077.073**	**10.273.387.931.177**
4. Cost of goods sold	11	VI.28	8.220.023.804.994	4.801.704.214.928	13.954.738.949.853	9.875.894.529.584
5. Gross profit from sale of goods and rendering of services (20=10-11)	**20**		**249.139.415.605**	**222.052.013.961**	**480.818.127.220**	**397.493.401.593**
6. Gain/loss from sale and liquidation of investment property	**21**					
7. Financial income	22	VI.29	16.269.463.717	12.316.199.432	29.502.591.389	22.278.492.694
8. Financial expenses	23	VI.30	97.581.331.900	79.797.741.076	167.649.766.486	144.686.443.026
- Of which: Interest expense	24		89.107.443.068	57.979.974.204	152.983.805.703	109.126.371.859
9. Selling expenses	25	VI.31	100.115.437.546	78.252.267.331	196.792.456.698	147.694.942.201
10. General and administrative expenses	26	VI.32	30.377.467.197	59.856.912.238	57.938.113.498	89.843.485.836
11. Share of profit or loss in joint ventures and associates	27	VI.33	26.436.648.857	8.372.231.902	41.488.468.879	13.533.632.498
12. Net profit from operating activities {30=20+21+(22-23) - (25+26) + 27}	**30**		**63.771.291.536**	**24.833.524.650**	**129.428.850.806**	**51.080.655.722**
13. Other income	31	VI.34	1.771.519.680	1.714.372.831	4.211.625.590	6.237.704.702
14. Other expenses	32	VI.35	1.180.330.486	1.231.889.710	2.296.659.394	4.710.126.325
15. Other profit (40=31-32)	**40**		**591.189.194**	**482.483.121**	**1.914.966.196**	**1.527.578.377**
16. Total accounting profit before tax (50=30+40)	**50**		**64.362.480.730**	**25.316.007.771**	**131.343.817.002**	**52.608.234.099**
17. Current corporate income tax expense	51	VI.36	7.659.602.566	2.958.093.061	18.059.490.308	6.682.676.404
18. Deferred corporate income tax expense	52	VI.37	-	-		
19. Profit after corporate income tax (60=50-51-52)	**60**		**56.702.878.164**	**22.357.914.710**	**113.284.326.694**	**45.925.557.695**
20. Profit after tax attributable to the parent company	61		53.818.682.310	18.055.760.953	106.389.405.631	37.887.395.120
21. Profit after tax attributable to non-controlling interests	62		2.884.195.854	4.302.153.757	6.894.921.063	8.038.162.575

August 14, 2026

Preparer	Chief Accountant	General Director
Tran Ngoc Dan Thao	Nguyen Ngoc Quynh Giao	Pham Thi Bang Trang

M.S.D.N: 3700146... TỔNG CÔNG TY C.P THANH LỄ THÀNH PHỐ HỒ CHÍ MINH

Company name: THANH LE CORPORATION
Address: No. 63 Yersin, Thu Dau Mot Ward, Ho Chi Minh City

Form No. B03 - DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)

CASH FLOW STATEMENT

(Direct method)

Quarter 2, 2026

Items	Code	Notes	Cumulative from the beginning of the year to the end of this quarter (Current	Cumulative from the beginning of the year to the end of this quarter (Previous
I. Cash flows from operating activities				
1. Proceeds from sale of goods, rendering of services and other revenue	01		16.866.886.417.172	13.257.325.556.253
2. Payments to suppliers of goods and services	02		(17.296.406.688.923)	(11.613.508.355.475)
3. Payments to employees	03		(101.884.904.510)	(95.669.049.027)
4. Interest paid	04		(159.197.028.528)	(113.889.270.427)
5. Corporate income tax paid	05		(14.034.544.186)	74.823.180.051
6. Other cash receipts from operating activities	06		3.066.403.119.295	1.338.504.225.630
7. Other cash payments for operating activities	07		(1.520.126.760.166)	(3.167.474.710.626)
Net cash flows from operating activities	**20**		**841.639.610.154**	**(319.888.423.621)**
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21		(92.869.482.812)	(109.912.829.530)
2. Proceeds from disposal of fixed assets and other long-term assets	22		127.008.576.734	92.055.781.220
3. Loans granted and purchase of debt instruments of other entities	23		(5.000.000.000)	(4.000.000.000)
4. Collection of loans and proceeds from sale of debt instruments of other entities	24			-
5. Investments in other entities	25		-	(30.948.000.000)
6. Proceeds from divestment in other entities	26		-	-
7. Interest, dividends and profits received	27		43.122.660.267	39.499.742.151
Net cash flows from investing activities	**30**		**72.261.754.189**	**(13.305.306.159)**
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and owner's capital contributions	31		-	-
2. Repayment of owners' contributed capital and repurchase of issued shares	32		-	-
3. Proceeds from borrowings	33		12.919.754.319.601	11.366.478.790.764
4. Repayment of borrowing principal	34		(13.589.236.697.376)	(10.707.118.751.813)
5. Repayment of finance lease principal	35			-
6. Dividends and profits paid to owners	36		(17.722.873.142)	(22.831.133.730)
Net cash flows from financing activities	**40**		**(687.205.250.917)**	**636.528.905.221**
Net cash flows during the period (50 = 20+30+40)	**50**		**226.696.113.426**	**303.335.175.441**
Cash and cash equivalents at beginning of period	**60**		1.794.732.984.086	1.309.974.148.970
Effect of foreign exchange rate changes	61		-	-
Cash and cash equivalents at end of period (70 = 50+60+61)	**70**		**2.021.429.097.512**	**1.613.309.324.411**

August 14, 2026

Preparer	**Chief Accountant**	**General Director**
Nguyen Huyen Phuong	**Nguyen Ngoc Quynh Giao**	**Pham Thi Bang Trang**

M.S.D.N: 3700146... TỔNG CÔNG TY THANH LỄ THÀNH PHỐ HỒ CHÍ MINH

THANH LE CORPORATION No. 63 Yersin, Thu Dau Mot Ward, Ho Chi Minh City	**FORM B09-DN/HN** *(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Quarter 02/2026

I. Characteristics of the enterprise's operations:

1. **Form of capital ownership:** Joint stock company
2. **Business lines and main activities:**
Import and export of petroleum products; trading of petroleum raw materials and fuel; petroleum processing; real estate business, office space leasing, leasing of conference halls and meeting rooms, organizing conferences and seminars, leasing of warehouses and factories; entertainment business operations; trading of construction materials, stone, sand and gravel; investment, construction and operation of industrial park technical infrastructure, residential and urban areas, and worker housing…
3. **Normal production and business cycle:** 12 months
4. Characteristics of the enterprise's operations during the financial year affecting the Financial Statements.
5. **Enterprise structure:**

As of 30/06/2026, Thanh Le Corporation had the following dependent units and subsidiaries:

Unit name	Address
1. Dependent units	
Thanh Le Corporation Branch in Ho Chi Minh City	102 Nguyen Du, Sai Gon Ward, Ho Chi Minh City
Corporation Branch in An Giang Province	No. 493/43, Tran Hung Dao, Binh Duc Ward, An Giang Province.
Corporation Branch in Thua Thien Hue Province	Hamlet 1B, Phu Bai Ward, Hue City.
Corporation Branch in Dak Lak Province	No. 463 Nguyen Van Cu, Tan Lap Ward, Dak Lak Province
Corporation Branch in Binh Phuoc Province	National Highway 14, Nha Bich Commune, Dong Nai Province
Corporation Branch in Hai Phong City	Dam Mam, Ha Doan 2 area, Dong Hai Ward, Hai Phong City
Petroleum retail store network (24 stores)	Ho Chi Minh City and Dong Nai Province
Thanh Le Water Park	Thu Dau Mot Ward, Ho Chi Minh
Gold Star Hotel, Restaurant and Convention Center	Thu Dau Mot Ward, Ho Chi Minh
Chanh My Petroleum Depot	Thu Dau Mot Ward, Ho Chi Minh
VK 102 - Thanh Le Petroleum Depot	Hamlet 6, Nha Be Commune, Ho Chi Minh City.
Song Than I - Binh Duong Industrial Park Management Board	Di An Ward, Ho Chi Minh City.

Concrete Production Plant	Thuan An Ward, Ho Chi Minh City
Binh Thang Petroleum Warehouse	Di An Ward, Ho Chi Minh City
Thanh Le Conference and Event Center	Phu Giao, Ho Chi Minh City

2. Subsidiaries and associates

Thanh Le Production and Trading JSC	Thu Dau Mot Ward, Ho Chi Minh City
Binh Duong Petroleum Co., Ltd.	Thu Dau Mot Ward, Ho Chi Minh City
Binh Duong Water and Road Transport Co., Ltd.	Thu Dau Mot Ward, Ho Chi Minh City
Binh Duong Urban Works One Member Co., Ltd.	Thu Dau Mot Ward, Ho Chi Minh City
Vehicle Inspection Center 61-05D Co., Ltd.	Ho Chi Minh City
An Son Binh Duong Logistics Co., Ltd.	Ho Chi Minh City
Binh Duong Agriculture and Forestry JSC	Ho Chi Minh City
Binh Duong Materials and Construction JSC	Di An Ward, Ho Chi Minh City

- Charter capital according to the business registration certificate is: 2.366.000.000.000 VND (Two trillion three hundred sixty-six billion Vietnamese Dong)

List of consolidated subsidiaries

No.	Company name	Main business activities	Interest percentage	Voting rights
1	Binh Duong Urban Works One Member Co., Ltd.	Public utility operations and service business	100,00%	100,00%
2	Vehicle Inspection Center 61-05D Co., Ltd.	Technical inspection and analysis; maintenance and repair of automobiles and other motor vehicles; wholesale of fuel products…	100,00%	100,00%
3	Binh Duong Petroleum Co., Ltd.	Petroleum trading	80,00%	80,00%
4	An Son Binh Duong Logistics Co., Ltd.	Warehousing, storage and transportation of goods	60%	60%
5	Binh Duong Water and Road Transport Co., Ltd.	Petroleum trading, water and road transport	57,97%	57,97%
6	Thanh Le Production and Trading JSC	Trading services; factory leasing	56,84%	56,84%

II. Accounting period and currency unit used in accounting:

The Corporation's financial year begins on 01/01/2026 and ends on 31/12/2026.

Currency unit used in accounting: Vietnamese Dong (VND)

II. Accounting system applied:

The Company applies the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance guiding the enterprise accounting system

The consolidated financial statements are prepared and presented in accordance with Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance guiding the preparation and presentation of consolidated financial statements

IV. Summary of significant accounting policies

The following are the significant accounting policies applied by the Corporation in preparing the consolidated financial statements:

- The consolidated financial statements are consolidated from the financial statements of the Parent Company and the financial statements of its subsidiaries prepared as of 31/03/2026.
- The business results of subsidiaries are presented in the consolidated statement of profit or loss. All transactions and balances between subsidiaries within the Corporation are eliminated on consolidation of the financial statements.
- The interests of minority shareholders in the net assets of the consolidated subsidiary are determined as a separate item. Minority interests comprise the value of minority shareholders' interests, determined on the basis of the minority shareholders' proportion of the total fair value of assets at the date of consolidation.

1. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term investments with high liquidity that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

2. Receivables and provision for doubtful debts

Provision for doubtful debts is made for receivables that are overdue for payment by one year or more, or for receivables where the debtor is unlikely to be able to settle due to liquidation, bankruptcy, or similar financial difficulties.

3. Inventories

- Inventories are stated at cost. The cost of inventories comprises purchase costs, conversion costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Method of determining the value of inventories	: Weighted average method, distinguished by import and domestic sources
Method of accounting for inventories	: Perpetual inventory system

4. Principles of recognition and depreciation of Fixed Assets and Investment Property

- Principle of recognizing fixed assets and investment property: At historical cost

In the Balance Sheet, fixed assets and investment property are presented using three indicators: Historical cost, Accumulated depreciation, and Net book value.

- Depreciation of fixed assets and investment property

Fixed assets are depreciated using the straight-line method over their estimated useful lives in accordance with the guidance in Circular No. 45/2013/TT-BTC dated 09/05/2013 of the Ministry of Finance guiding the management and depreciation of fixed assets.

The depreciation periods of fixed asset groups are as follows:

Tangible fixed assets

- Buildings. Solid-structure type	25 - 50
- Factories, warehouses and other structures	5 - 20
- Machinery and equipment	5 - 10
- Means of transportation	6 - 15
- Management equipment and tools	3 - 8
- Other fixed assets	3 - 8

Intangible fixed assets and investment property

Recognized at cost. During its operating period, investment property is presented at historical cost, accumulated depreciation and net book value.

Investment property is depreciated in the same manner as the Company's other fixed assets

Land use rights are depreciated over the period of use stated on the Land Use Right Certificate

5. Principles of recognizing financial investments

Financial investments, securities investments, and other short-term and long-term investments are recognized at cost.

6. Principles of recognizing and capitalizing borrowing costs

Borrowing costs are recognized and allocated to relevant production, business, construction investment or work in progress cost objects (capitalized).

Borrowing costs include interest expense, amortization of discounts, and incidental costs incurred in connection with the borrowing process

Principles of recognizing and capitalizing other expenses

- Prepaid expenses (short-term and long-term) include rent, insurance, tools and equipment, packaging materials, repair costs, and similar items...
- Prepaid expenses are costs incurred for production and business activities whose useful life extends over several accounting periods, and which are capitalized and gradually allocated to production and business expenses
- Method of allocation: Straight-line, based on estimated useful life.

7. Principle of recognizing accrued expenses

- Accrued expenses and major repair costs are recognized based on reasonable estimates of the amounts payable for goods and services used during the period.

8. Construction in progress

- Assets under construction for production, leasing, administrative, or other purposes are recognized at cost. This cost includes service costs and interest expense allocated in accordance with business results. Depreciation of these assets is calculated in the same manner as for other assets, commencing when the asset is ready for its intended use.

9. Principles and methods of revenue recognition

Revenue from sale of goods

- Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer; the Company retains neither continuing managerial involvement nor effective control over the goods sold; revenue can be measured reliably; it is probable that the economic benefits associated with the transaction will flow to the Company; and the costs incurred in respect of the transaction can be measured reliably

Revenue from rendering of services

- Revenue from the rendering of services is recognized when the outcome of the transaction can be measured reliably; it is probable that the economic benefits associated with the transaction will flow to the Company; the stage of completion at the balance sheet date can be measured reliably; and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.
- For service transactions spanning multiple periods, revenue is recognized in each period based on the stage of completion at the balance sheet date of that period. Where the outcome of the transaction cannot be measured reliably, revenue is recognized only to the extent of the recoverable expenses recognized.
- Revenue and expenses relating to the same transaction are recognized simultaneously in accordance with the matching principle.

Financial income

- Financial income is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably.

Principles and methods of recognizing corporate income tax expense

- Current corporate income tax expense represents the total amount of tax currently payable and deferred tax, determined based on taxable income and the corporate income tax rate applicable in the current year.
- Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting bases, as well as adjustments for non-taxable income and non-deductible expenses.

V. Additional information on items presented in the Statement of Financial Position:

		End of quarter	Beginning of year
01.	**Cash and cash equivalents**		
	- Cash	671.546.216712	735.727.984.086
	- Cash equivalents	1.349.882.880.800	1.059.005.000.000
	Total	**2.021.429.097.512**	**1.794.732.984.086**
02.	**Short-term financial investments**		
	- Held-to-maturity investments	12.602.027.397	30.765.000.000
	Total	**12.602.027.397**	**30.765.000.000**
03.	**Short-term receivables**		
	- Short-term trade receivables	1.564.758.733.552	2.082.778.918.268
	- Short-term advances to suppliers	12.826.473.884	11.519.682.403
	- Short-term loan receivables	-	-
	- Other receivables	86.441.454.933	154.023.132.682
	- Provision for doubtful short-term receivables	(7.911.613.772)	(7.911.613.772)
	- Assets shortage pending resolution	-	-
	Total	**1.656.115.048.597**	**2.240.410.119.581**
04.	**Inventories**		
	- Goods in transit	-	750.915.360.368
	- Raw materials and supplies	220.559.842.566	69.142.742.628
	- Tools and equipment	11.750.000	677.780.261
	- Work in progress	25.992.436.790	279.100.000
	- Finished goods	669.888.690.548	478.080.786.593
	- Merchandise	1.427.303.579.646	1.339.934.589.891
	Total	**2.343.756.299.550**	**2.639.030.359.741**
05.	**Short-term prepaid expenses**	**13.742.890.969**	**8.918.276.139**
06.	**Deductible VAT**	**132.288.051.307**	**27.325.742.822**
07.	**Taxes and receivables from the State**		
	- Value added tax	-	-
	- Housing and land tax, land rental	-	1.722.170.992
	- Special consumption tax	-	-
	- Export and import tax	-	-
	- Corporate income tax	7.249.537.225	11.887.692.123
	- Personal income tax	353.295.102	190.699.389
	Total	**7.602.832.327**	**13.800.562.504**

08. Other current assets

09. Other long-term receivables

- Long-term trade receivables | - | -
- Long-term advances to suppliers | - | -
- Other long-term receivables | 42.597.179.445 | 41.037.179.445

- Long-term trade receivables	-	-
- Long-term advances to suppliers	-	-
- Other long-term receivables	42.597.179.445	41.037.179.445
Total	**42.597.179.445**	**41.037.179.445**

10. Tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Means of transportation and transmission	Equipment and tools	Other tangible fixed assets	Total
Historical cost of tangible fixed assets						
Beginning balance	**1.640.999.603.851**	**297.495.010.459**	**442.949.597.914**	**7.528.818.470**	**4.672.141.804**	**2.393.645.172.498**
- Purchases during the period	-	358.472.006	83.333.333	-	-	344.333.333
- Completed capital construction investments	11.502.411.612	5.305.991.011	1.261.852.742	-	-	13.314.296.928
- Other increases	-	-	-	-	-	-
- Transferred to investment property	-	-	-	-	-	-
- Disposals and sales	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Ending balance	**1.652.502.015.463**	**303.159.473.476**	**444.294.783.989**	**7.528.818.470**	**4.672.141.804**	**2.412.157.233.202**
Accumulated depreciation						
Beginning balance	**740.581.820.686**	**167.375.304.319**	**327.728.496.749**	**5.718.304.178**	**3.598.272.446**	**1.245.002.198.378**
- Depreciation for the period	24.547.791.748	8.019.345.321	15.061.528.548	244.034.688	84.865.782	47.957.566.087
- Other increases	-	-	-	-	-	-
- Increase from handover						
- Transferred to investment property	-	-	-	-	-	-
- Disposals and sales	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Ending balance	**765.129.612.434**	**175.394.649.640**	**342.790.025.297**	**5.962.338.866**	**3.683.138.228**	**1.292.959.764.465**
Net book value of tangible fixed assets						
- At beginning of period	900.417.783.165	130.119.706.140	115.221.101.165	1.810.514.292	1.073.869.358	1.148.642.974.120
- At end of period	887.372.403.029	127.764.823.836	101.504.758.692	1.566.479.604	989.003576	1.119.197.468.737

11. Intangible fixed assets

Item	Land use rights	Copyrights and patents	Franchise licenses	Other intangible fixed assets	Total
Historical cost of intangible fixed assets					
Beginning balance	**308.767.714.234**	**3.655.547.000**	-	-	**312.423.261.234**
- Purchases during the period	-	-	-	-	-

- Internally generated by the enterprise	-	-	-	-	-
- Increase from business combination	-	-	-	-	-
- Other increases	-	-	-	-	-
- Disposals and sales	-	-	-	-	-
- Other decreases	-	-	-	-	-
Ending balance	**308.767.714.234**	**3.655.547.000**	-	-	**312.423.261.234**
Accumulated depreciation					
Beginning balance	**108.291.237.035**	**953.230.716**	-	-	**109.244.467.751**
- Depreciation for the period	3.546.581.646	153.211.050	-	-	3.699.792.696
- Other increases	-	-	-	-	-
- Disposals and sales	-	-	-	-	-
- Other decreases	-	-	-	-	-
Ending balance	**111.837.818.681**	**1.106.441.766**	-	-	**112.944.260.447**
Net book value of intangible fixed assets					
- At beginning of period	200.476.477.199	2.702.316.284	-	-	203.178.793.483
- At end of period	196.929.895.553	2.549105.234	-	-	199.479.000.787

12. Investment property

Item	Beginning of period	Increase during the period	Decrease during the period	End of period
Historical cost of investment property	**351.718.379.254**	-	-	**351.718.379.254**
- Land use rights	281.104.376.155	-	-	281.104.376.155
- Buildings and structures	70.614.003.099	-	-	70.614.003.099
- Leased factories and offices	-	-	-	-
- Infrastructure	-	-	-	-
Accumulated depreciation	**58.551.264.786**	**1.254.606.204**	-	**59.805.870.990**
- Land use rights	26.850.367.487	376.283.970	-	27.226.651.457
- Buildings and structures	31.700.897.299	878.322.234	-	32.579.219.533
- Leased factories and offices	-	-	-	-
- Infrastructure	-	-	-	-
Net book value of investment property	**293.167.114.468**	**1.254.606.204**	-	**291.912.508.264**
- Land use rights	254.254.008.668	376.283.970	-	253.877.724.698
- Buildings and structures	38.913.105.800	878.322.234	-	38.034.783.566
- Leased factories and offices	-	-	-	-
- Infrastructure	-	-	-	-

13. Long-term work in progress	End of quarter	Beginning of year
- Long-term work in progress	65.381.722.770	47.131.030.447
- Construction in progress	644.853.958.457	604.812.410.479
Total	**710.235.681.227**	**651.943.440.926**

14. Long-term financial investments:

- Investments in joint ventures and associates	407.536.921.985	375.550.689.293

	- Provision for long-term financial investments		-	-
		Total	**407.536.921.985**	**375.550.689.293**
15.	**Other long-term assets**			
	- Long-term prepaid expenses		7.465.280.153	17.486.817.881
	- Deferred tax assets		7.260.502.960	-
		Total	**14.725.783.113**	**17.486.817.881**
16.	**Trade payables**			
16.1	Short-term trade payables		816.050.655.807	467.953.577.425
16.2	Long-term trade payables		22.024.200.000	22.024.200.000
		Total	**838.074.855.807**	**489.977.777.425**
17.	**Advances from customers**			
17.1	Short-term advances from customers		8.764.895.917	7.405.268.904
17.2	Long-term advances from customers		-	-
		Total	**8.764.895.917**	**7.405.268.904**
18.	**Taxes and amounts payable to the State**			
	- Value added tax		902.740.239	33.714.991.937
	- Import value added tax		-	38.533.799.847
	- Special consumption tax		-	21.808.282.583
	- Export and import tax		-	6.675.101
	- Corporate income tax		-	-
	- Personal income tax		52.671.810	78.680.019
	- Natural resources tax		-	-
	- Housing and land tax		7.631.373.162	-
	- Environmental protection tax		-	180.463.622.723
	- Business license tax		-	-
	- Fees, charges and other payables		-	63.675.000
		Total	**8.586.785.211**	**274.669.727.210**
19.	**Payables to employees**		**8.186.245.087**	**10.445.307.661**
20.	**Accrued expenses**			
20.1	Short-term accrued expenses		816.894.380	8.647.928.603
20.2	Long-term accrued expenses		-	-
		Total	**816.894.380**	**8.647.928.603**
21.	**Unearned revenue**			
21.1	Short-term unearned revenue		-	-
21.2	Long-term unearned revenue		226.593.256.406	219.352.501.016
		Total	**226.593.256.406**	**219.352.501.016**
22.	**Borrowings and finance lease liabilities**			
21.1	Short-term borrowings and finance lease liabilities		4.450.974.951.950	5.120.797.002.538
21.2	Long-term borrowings and finance lease liabilities		20.127.493.000	24.722.783.000

	Total	**4.471.102.444.950**	**5.145.651.185.538**

23. Other payables

- Assets surplus pending resolution		-	-
- Trade union fees		-	-
- Social insurance		-	-
- Long-term deposits and collateral received		-	-
- Other payables		37.765.463.300	42.988.888.760
- Other long-term payables		19.310.342.307	20.525.504.054
	Total	**57.075.805.607**	**63.514.392.814**

24. Bonus and welfare fund	**34.931.018.525**	**49.488.842.608**
25. Petroleum price stabilization fund	**392.641.437.530**	**391.640.628.617**

26. Equity

a Statement of changes in owner's equity

Items	Owner's investment capital	Treasury shares	Asset revaluation differences	Development investment fund	Undistributed after-tax profit	Non-controlling interests	Total
Ending balance before this beginning balance	**2.366.000.000.000**	**(243.800.000)**	**(25.242.423.594)**	**41.140.666.966**	**72.039.163.163**	**367.878.349.420**	**2.821.571.955.955**
- Increase during this period	-	-	-	-	96.889.973.544	6.894.921.063	103.784.894.607
- Decrease during this period	-	-	-	-	-	-	-
Ending balance	**2.366.000.000.000**	**(243.800.000)**	**(25.242.423.594)**	**41.140.666.966**	**168.929.136.707**	**374.773.270.483**	**2.925.356.850.562**

b Details of owner's investment capital		**End of quarter**	**Beginning of yea**
- State capital contribution		851.760.000.000	851.760.000.000
- Capital contribution from other parties		1.514.240.000.000	1.514.240.000.000
	Total	**2.366.000.000.000**	**2.366.000.000.000**

VI. Additional information on items presented in the Income statement

		This quarter, current year	**This quarter, previous year**
27. Total sales revenue and service provision		**8.469.163.220.599**	**5.023.756.228.889**
28. Cost of goods sold		**8.220.023.804.994**	**4.801.704.214.928**
29. Financial income			
- Interest income on deposits and loans		11.753.814.785	8.304.546.212
- Dividends and profits received		-	-
- Foreign exchange gain		4.491.992.400	3.892.843.210
- Other financial income		231.656.532	118.810.010
	Total	**16.269.463.717**	**12.316.199.432**
30. Financial expenses			
- Interest expense		89.107.443.068	57.979.974.204
- Foreign exchange loss		8.473.888.832	21.817.766.872
- Other financial expenses		-	-

	Total	**97.581.331.900**	**79.797.741.076**
31.	**Selling expenses**		
	- Personnel expenses	20.725.383.530	21.021.343.981
	- Material and packaging costs	479.174.658	353.902.222
	- Supplies and equipment costs	300.187.579	346.363.864
	- Depreciation of fixed assets	9.885.762.029	10.084.490.298
	- Taxes, fees and charges	-	-
	- Provision expenses	-	-
	- Outsourced service expenses	14.817.889.537	15.322.026.036
	- Other expenses	53.907.040.213	31.124.140.930
	Total	**100.115.437.546**	**78.252.267.331**
32.	**General and administrative expenses**		
	- Personnel expenses	12.109.337.989	9.569.359.499
	- Material and packaging costs	280.169.362	177.234.183
	- Supplies and equipment costs	55.370.464	859.884.431
	- Depreciation of fixed assets	3.425.784.457	3.455.863.824
	- Taxes, fees and charges		-
	- Provision expenses	-	-
	- Outsourced service expenses	5.060.488.138	41.039.927.230
	- Other expenses	9.446.316.787	4.754.643.071
	Total	**30.377.467.197**	**59.856.912.238**
33.	**Share of profit or loss in joint ventures and associates**	**26.436.648.857**	**8.372.231.902**
34.	**Other income**	**1.771.519.680**	**1.714.372.831**
35.	**Other expenses**	**1.180.330.486**	**1.231.889.710**
36.	**Current corporate income tax expense**		
	- Corporate income tax calculated on current year taxable income	7.659.602.566	2.958.093.061
	- Adjustment of prior years' corporate income tax expense into current year tax expense	-	-
	- Total current corporate income tax expense	**7.659.602.566**	**2.958.093.061**
37.	**Deferred corporate income tax expense**		
	- Deferred corporate income tax expense arising from taxable temporary differences	-	

August 14, 2026

Preparer	**Chief Accountant**	**General Director**
Tran Ngoc Dan Thao	**Nguyen Ngoc Quynh Giao**	**Pham Thi Bang Trang**

M.S.D.N: 37... C.T.C.P TỔNG CÔNG TY THANH LỄ THÀNH PHỐ HỒ CHÍ MINH

Nội dung dịch sang tiếng Anh chỉ sử dụng cho mục đích thông tin và không dùng thay thế cho nội dung tiếng Việt. Trong trường hợp có sự mâu thuẫn giữa nội dung tiếng Việt và nội dung tiếng Anh, nội dung tiếng Việt sẽ được ưu tiên áp dụng.
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