

PETROLEUM MECHANICAL STOCK COMPANY

No. 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City

PETROLEUM MECHANICAL STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS

QUARTER III - 2026

Ho Chi Minh City – October 2026

**CÔNG TY
CỔ PHẦN
CƠ KHÍ
XĂNG DẦU**

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PETROLEUM MECHANICAL STOCK COMPANY

No. 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City

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PETROLEUM MECHANICAL STOCK COMPANY

No. 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Petroleum Mechanical Stock Company presents this Report together with the interim consolidated financial statements of the parent company and its subsidiary for the first quarter of 2026.

THE COMPANY

Petroleum Mechanical Stock Company (referred to as the "Company") was established and operates under Enterprise Registration Certificate No. 0301838116, initially issued by the Department of Planning and Investment of HCMC on October 21, 1999, with subsequent amendments, and the 12th amendment dated July 03, 2020.

The Company's charter capital under the 12th amended Enterprise Registration Certificate dated July 03, 2020 is: 72,276,620,000 VND (In words: Seventy-two billion, two hundred seventy-six million, six hundred twenty thousand Vietnamese Dong).

The Company's shares are listed on the Hanoi Stock Exchange ("HNX") under the stock code PMS.

Head office of the Company: No. 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, SUPERVISORY BOARD, AND BOARD OF MANAGEMENT

The members of the Board of Directors, Supervisory Board, and Board of Management who managed the Company during the year and up to the date of this Report include:

Board of Directors

Mr. Nguyen Ba Tung	Chairman
Mr. Doan Dac Hoc	Board of Director' member
Mr. Ho Tri Luong	Board of Director' member
Mr. Nguyen Quang Kien	Board of Director' member
Mr. Nguyen Duy Hai	Board of Director' member

Supervisory Board

Ms. Nguyen Thi Hue	Head of Supervisory Board
Mr. Le Duc Loi	Member
Mr. Vo Thanh Tung	Member

Board of Management

Mr. Doan Dac Hoc	Director
Mr. Ho Tri Luong	Deputy Director
Mr. Nguyen Duy Hai	Deputy Director
Mr. Nguyen Hong Kiem	Deputy Director

PETROLEUM MECHANICAL STOCK COMPANY

No. 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Board of Management of the Company is responsible for preparing consolidated financial statements that give a true and fair view of the consolidated financial position of the Company as of March 31, 2026, as well as its consolidated business performance and consolidated cash flows for the financial year ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory provisions regarding the preparation and presentation of consolidated financial statements. In preparing these consolidated financial statements, the Board of Management is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been complied with, and whether there are any material departures that need to be disclosed and explained in the consolidated financial statements;
- Design, implement, and maintain an internal control system relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error;
- Prepare the consolidated financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management of the Company is responsible for ensuring that accounting records are properly kept to reflect with reasonable accuracy at any time the financial position of the Company, and for ensuring that the consolidated financial statements comply with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory provisions regarding the preparation and presentation of consolidated financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

For and on behalf of the Board of Management,



Doan Dac Hoc

Director

Ho Chi Minh City, April 20, 2026

CONSOLIDATED BALANCE SHEET

QUARTER III - 2026

As of September 30, 2026

Assets	Code	Notes	September 30, 2026	January 01, 2026
		3	4	5
ASSETS				
A. CURRENT ASSETS (**)	100		267,505,928,829	221,259,182,166
I. Cash and cash equivalents	110	V01	30,074,413,641	19,377,366,094
- Cash	111		30,074,413,641	19,377,366,094
- Cash equivalents	112		-	-
II. Short-term financial investments	120	V02	-	-
- Trading securities	121		-	-
- Allowance for devaluation of trading securities (*)	122		-	-
- Short-term held-to-maturity investments	123		-	-
- Allowance for impairment of short-term held-to-maturity investments	124		-	-
- Other short-term investments	125		-	-
- Provision for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		130,512,922,460	107,530,063,855
- Short-term trade receivables	131		112,245,927,485	97,940,155,978
- Short-term prepayments to suppliers	132		12,224,165,169	4,214,324,546
- Short-term intercompany receivables	133		-	-
- Construction contract progress receivables	134		-	-
- Other short-term receivables	135		6,042,829,806	5,375,583,331
- Allowance for doubtful short-term receivables	136		-	-
- Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V03	103,751,518,246	91,547,377,614
- Inventories	141		103,751,518,246	91,547,377,614
- Provision for devaluation of inventories (*)	142		-	-
V. Current biological assets	150		-	-
- Short-term animals raised for single harvest/production	151		-	-
- Seasonal crops or single-harvest short-term plants	152		-	-
- Provision for impairment of current biological assets	153		-	-
VI. Other current assets	160		3,167,074,482	2,804,374,603
- Short-term prepaid expenses	161		1,643,763,717	2,061,724,865
- Deductible VAT	162		1,251,161,124	668,710,368
- Taxes and other receivables from the State	163	V10	272,149,641	73,939,370
- Government bond repurchase transactions	164		-	-
- Other current assets	165	V04	-	-
B. NON-CURRENT ASSETS	200		124,644,874,978	132,573,685,670
I. Long-term receivables	210		365,000,000	265,000,000
- Long-term trade receivables	211		-	-
- Long-term prepayments to suppliers	212		-	-
- Working capital in subordinate units	213		-	-
- Long-term intercompany receivables	214		-	-
- Other long-term receivables	215		365,000,000	265,000,000
- Allowance for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	220		52,913,197,090	60,467,135,155

- Tangible fixed assets	221	V12	51,782,138,991	59,301,184,245
+ Historical cost	222		171,155,050,177	170,255,550,177
+ Accumulated depreciation (*)	223		(119,372,911,186)	(110,954,365,932)
- Finance lease fixed assets	224		-	-
+ Historical cost	225		-	-
+ Accumulated depreciation (*)	226		-	-
- Intangible fixed assets	227	V13	1,131,058,099	1,165,950,910
+ Historical cost	228		2,080,950,110	2,080,950,110
+ Accumulated depreciation (*)	229		(949,892,011)	(914,999,200)
III. Long-term biological assets	230		0	0
- Livestock for periodic products	231			
a) Immature livestock for periodic products	232			
b) Mature animals yielding periodic products	233			
+ Historical cost	234			
+ Accumulated depreciation (*)	235			
- Long-term biological assets held for one-time harvest	236			
- Seasonal crops or long-term crops held for one-time harvest	237			
- Provision for impairment of long-term biological assets	238			
IV. Investment properties	240	V14		
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term work in progress	250		906,000,000	-
- Long-term work-in-progress	251		-	-
- Construction in progress	252	V15	906,000,000	-
VI. Long-term financial investments	260		27,113,892,163	27,225,280,353
- Investments in subsidiaries	261			
- Investments in associates and joint ventures	262		27,113,892,163	27,225,280,353
- Equity investments in other entities	263		-	-
- Provision for impairment of long-term investments	264		(355,000,000)	(355,000,000)
- Long-term held-to-maturity investments	265		355,000,000	355,000,000
- Provision for long-term held-to-maturity investments	266		-	
VII. Other non-current assets	270		43,346,785,725	44,616,270,162
- Long-term prepaid expenses	271		43,284,983,927	44,576,329,019
- Deferred tax assets	272		61,801,798	39,941,143
- Long-term equipment, supplies, and spare parts	273		-	-
- Other non-current assets	274	V04	-	-
- Goodwill	279		-	-
TOTAL ASSETS	280		392,150,803,807	353,832,867,836
TOTAL EQUITY AND LIABILITIES			-	-
C. LIABILITIES	300		214,344,239,619	172,048,724,835
I. Current liabilities	310		211,309,700,075	168,847,354,835
- Short-term trade payables	311	V08	59,492,875,835	57,910,878,853
- Short-term prepayments from customers	312	V08	21,591,543,469	14,694,155,408
- Dividends and profits payable	313	V09	9,438,735,478	
- Taxes and other payables to the State Budget	314		6,477,842,322	1,488,938,068
- Payables to employees	315		14,685,421,200	18,245,922,858
- Short-term accrued expenses	316		8,635,579,355	3,414,982,756
- Short-term intercompany payables	317		-	-
- Payables according to construction contract program	318		-	-
- Short-term unearned revenue	319	V11	-	-

- Other short-term payables	320	V16	5,206,428,056	15,780,936,919
- Short-term borrowings and finance lease	321		84,963,724,035	56,164,044,550
- Short-term provisions	322		-	-
- Bonus and welfare fund	323		817,550,325	1,147,495,423
- Price stabilization fund	324		-	-
- Government bond repurchase agreements	325		-	0
II. Non-current liabilities	330		3,034,539,544	3,201,370,000
- Long-term trade payables	331		-	-
- Long-term advances from customers	332		-	-
- Long-term taxes and other payables to the State	333		-	-
- Long-term accrued expenses	334		-	-
- Internal payables for working capital	335		-	-
- Other long-term internal payables	336		-	-
- Long-term unearned revenue	337		-	-
- Other long-term payables	338		1,289,978,000	1,416,000,000
- Long-term borrowings and finance lease	339		-	-
- Convertible bonds	340		-	-
- Preferred shares	341		-	-
- Deferred tax liabilities	342		-	-
- Long-term provisions	343		1,744,561,544	1,785,370,000
- Science and technology development fund	344		-	0
D. OWNERS' EQUITY	400		177,806,564,188	181,784,143,001
- Owners' contributed capital	411	V18	72,276,620,000	72,276,620,000
+ Voting ordinary shares	411a		-	-
+ Preferred shares	411b		-	-
- Share premium	412		25,425,165,374	25,425,165,374
- Bond conversion options	413		-	-
- Other owners' capital	414		-	-
- Treasury shares (*)	415		(343,472,600)	(343,472,600)
- Asset revaluation reserve	416		-	-
- Foreign exchange differences	417		-	-
- Investment and development fund	418		40,673,334,997	40,673,334,997
- Other funds under owners' equity	419	V17	-	-
- Undistributed earnings after tax	420		39,774,916,417	43,752,495,230
+ Undistributed PAT accumulated up to the end of	420a		12,019,086,911	11,302,797,567
+ Undistributed PAT of this period	420b		27,755,829,506	32,449,697,663
- Non-controlling interests	429			
TOTAL CAPITAL AND LIABILITIES	440		392,150,803,807	353,832,867,836

Notes:

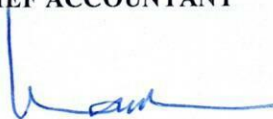
- (1) Items without figures may be omitted, but item numbers and line codes must not be renumbered
(2) Figures for items marked with an asterisk (*) are presented as negative numbers in parentheses (...)

PREPARER



DO HONG HANH

CHIEF ACCOUNTANT



TRAN VAN PHUC



CONSOLIDATED INCOME STATEMENT

Quarter III - 2026

ITEMS	Code	Notes	Quarter III		Year to date	
			Current year	Previous year	Current year	Previous year
- Gross revenue from sales of goods and provision of services	1	VI.25	416,512,545,716	310,969,510,266	1,195,726,906,590	871,071,586,244
- Revenue deductions	2	VI.26	-	-	-	-
- Net revenue from sales of goods and provision of services (10 = 01 -	10	VI.27	416,512,545,716	310,969,510,266	1,195,726,906,590	871,071,586,244
- Cost of goods sold	11	VI.28	379,360,175,752	272,258,346,758	1,090,387,489,248	763,232,996,893
- Gross profit from sales of goods and rendering of services (20 =	20		37,152,369,964	38,711,163,508	105,339,417,342	107,838,589,351
- Gain/loss from disposal of investment property						
- Financial income	21	VI.29	12,944,969	27,391,561	68,378,811	180,547,482
- Financial expenses	22	VI.30	1,624,641,421	919,151,237	3,872,088,013	2,663,895,061
+ In which: Interest expense	23		1,508,932,414	757,439,239	3,674,561,615	2,453,557,705
- Selling expenses	25		13,052,716,949	14,342,331,175	37,328,367,845	35,791,717,973
- General and administrative expenses	26		15,334,422,615	15,140,182,488	41,961,141,953	40,947,640,928
- Share of profit or loss in joint ventures and associates	24		3,986,049,632	2,369,636,970	10,009,792,451	7,888,400,910
- Operating profit (30 = 20 + 21 - 22 - 24 - 25)	30		11,139,583,580	10,706,527,139	32,255,990,793	36,504,283,781
- Other income	31		-	-	338,803,720	94,314,888
- Other expenses	32		27,119,020	581,346,027	81,115,900	1,330,984,709
- Other profit (33 = 31 - 32)	40		(27,119,020)	(581,346,027)	257,687,820	(1,236,669,821)
- Total accounting profit before tax (50 = 30 + 40)	50		11,112,464,560	10,125,181,112	32,513,678,613	35,267,613,960
- Current corporate income tax expense	51	VI.31	1,470,230,560	2,135,179,309	4,617,709,762	6,789,889,535
- Deferred corporate income tax expense	52	VI.32	(28,997,257)	25,771,564	(21,860,655)	(6,289,834)
- Net profit after corporate income tax (60=50-51-52)	60		9,671,231,257	7,964,230,239	27,917,829,506	28,484,014,259
- Net profit after tax attributable to parent company	61		9,671,231,257	7,964,230,239	27,917,829,506	28,484,014,259
- Net profit after tax attributable to non-controlling interests	62		-	-	-	-
- Basic earnings per share (*)			1,334	1,097	3,854	3,933
- Diluted earnings per share (*)	70					

PREPARER



DO HONG HANH

CHIEF ACCOUNTANT



TRAN VAN PHUC

Prepared on October 20, 2026

DIRECTOR

XÃNG DẦU

DOAN DẠC HỌC

Stamp: CÔNG TY CỔ PHẦN CƠ KHÍ XÃNG DẦU THÀNH PHỐ HỒ CHÍ MINH

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

For the period from January 01, 2026 to September 30, 2026

Items	Code	2026	2025
I. Net cash flows from operating activities	01		
1. Profit before tax		32,513,678,613	35,267,613,960
2. Adjustments for:			
- Depreciation and amortization of fixed assets	02	8,453,438,065	6,871,707,426
- Provisions	03	-	-
- (Gain)/loss from unrealized foreign exchange differences	04	7,845,278	(3,875,784)
- (Gains)/losses from investing activities	05	(9,426,429,661)	(5,909,393,922)
- Interest expense	06	3,674,561,615	2,453,557,705
3. Operating profit before changes in working capital	08	35,223,093,910	38,679,609,385
- (Increase)/decrease in receivables	09	(23,863,519,632)	7,014,239,395
- (Increase)/decrease in inventories	10	(12,204,140,632)	(25,858,925,315)
- Increase/(decrease) in payables (excluding interest payable, corporate income tax payable)	11	13,450,840,299	16,474,604,558
- (Increase)/decrease in prepaid expenses	12	1,709,306,240	(2,288,476,483)
- Interest paid	13	(3,759,698,301)	(2,491,038,127)
- Corporate income tax paid	14	(2,306,568,803)	(5,122,346,965)
- Other receipts from operating activities	15	-	-
- Other payments for operating activities	16	(8,021,712,435)	(7,271,542,412)
Net cash flows from operating activities	20	227,600,646	19,136,124,036
II. Cash flows from investing activities			
1. Cash paid for the acquisition and construction of fixed assets and c	21	(899,500,000)	(12,405,848,662)
2. Cash proceeds from the disposal and sale of fixed assets and other	22		
3. Cash paid for capital contributions to other entities			
3. Interest received from loans, dividends and profits received	27	9,655,358,904	6,975,410,850
Net cash flows from investing activities	30	8,755,858,904	(5,430,437,812)
III. Cash flows from financing activities			
1. Proceeds from short-term and long-term borrowings	33	130,308,353,303	123,119,912,050
2. Repayments of principal borrowings	34	(101,508,673,818)	(108,057,452,036)
3. Dividends and profits paid to owners	36	(27,078,246,798)	(20,833,607,093)
Net cash flows from financing activities	40	1,721,432,687	(5,771,147,079)
Net cash flows during the period	50	10,704,892,237	7,934,539,145
Cash and cash equivalents at the beginning of the period	60	19,377,366,094	20,834,914,435
Effect of foreign exchange rate fluctuations	61	- 7,844,690	3,875,784
Cash and cash equivalents at the end of the period	70	30,074,413,641	28,773,329,364

Preparer



Do Hong Hanh

Chief Accountant



Tran Van Phuc

Hanoi, October 20, 2026

Director



Doan Duc Hoc

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

V.01 Cash and cash equivalents

	September 30, 2026	January 01, 2026
- Cash on hand	340,766,486	1,456,528,057
<i>VND</i>	340,766,486	1,456,528,057
<i>Gold and silver</i>	-	-
- Cash in banks	29,733,647,155	17,920,838,037
<i>VND demand deposits</i>	27,704,375,011	16,562,210,721
<i>Foreign currency demand deposits</i>	2,029,272,144	1,358,627,316
Total	30,074,413,641	19,377,366,094

V.02 Financial investments

	September 30, 2026	01/01/2026
- Held-to-maturity investments (*)	355,000,000	355,000,000
- Provision	(355,000,000)	(355,000,000)
Total	-	-

(*) Held-to-maturity investments as of September 30, 2026 represent investments in specific shares as follows:

Ticker symbol	Book value	Provision allowance
UT-XI	355,000,000	355,000,000

V.03 Inventories (at cost)

	September 30, 2026	January 01, 2026
- Goods in transit	-	-
- Raw materials and supplies	68,828,406,069	56,000,444,097
- Goods sent on consignment	-	-
- Work in progress	11,566,568,214	9,760,691,608
- Finished goods	11,823,551,143	9,395,409,105
- Merchandise goods	11,532,992,820	16,390,832,804
Total	103,751,518,246	91,547,377,614

- Provision for decline in value of inventories

Net realizable value of inventories

-	-
-	-

V.04 Other assets

Short-term

	September 30, 2026	January 01, 2026
- Short-term prepaid expenses	1,643,763,717	2,061,724,865
- Deductible VAT	1,251,161,124	668,710,368
- Taxes and other receivables from the State	272,149,641	73,939,370
- Short-term collateral and deposits	-	-
Total	3,167,074,482	2,804,374,603

Long-term

- Long-term prepaid expenses	43,284,983,927	44,576,329,019
- Deferred tax assets	61,801,798	39,941,143
- Long-term collateral and deposits	365,000,000	265,000,000
Total	43,711,785,725	44,881,270,162

PETROLEUM MECHANICAL STOCK COMPANY

446 No Trang Long – Binh Thanh – Ho Chi Minh City

Consolidated financial statements

for the fiscal year ended September 30, 2026

FORM B 09-DN**V.05 Trade receivables**

	September 30, 2026	January 01, 2026
- Short-term trade receivables	112,245,927,485	97,940,155,978
BP Peco Company	17,401,234,860	13,286,645,568
Sherwin-Williams (Vietnam) Limited	6,590,430,000	4,564,705,428
PPG Vietnam Trading Company Limited	3,156,999,881	3,275,372,124
KCC (Vietnam) Company Limited	10,943,818,372	6,790,471,056
Akzo Nobel Vietnam Ltd	3,517,079,400	7,568,607,600
Petrolimex Dong Nai Company	2,318,477,352	6,667,177,287
Petrolimex Gia Lai Company		5,679,788,455
Petrolimex Khanh Hoa Company		5,635,590,737
Petrolimex HaTay Transportation and Service Joint-Stoc	17,550,000,000	
Other trade receivables	50,767,887,620	- 44,471,797,723
- Short-term prepayments to suppliers	12,224,165,169	4,214,324,546
Mega Company	2,486,947,875	240,682,901
CNBM INTERNATIONAL CORPORATION		2,192,046,891
Ben Thanh Tourist Service JSC	3,312,528,900	
Jiujiang Sunrise Machinery Co., Ltd.	1,780,216,445	
ASEAN Mechanical Engineering JSC	1,169,550,000	
Other suppliers	3,474,921,949	1,781,594,754

V.06 Other receivables

	September 30, 2026	January 01, 2026
- Advances to employees	2,594,308,882	636,688,322
- Receivables from contracted petrol stations	38,050,218	408,007,789
- Receivables from capital construction teams	-	-
- Profit receivables from PMG+DN Company	-	-
- Personal income tax receivables	1,151,023,650	2,185,991,917
- Deposits and collateral	486,049,202	94,683,432
- Other receivables	1,773,397,854	2,050,211,871
Total	6,042,829,806	5,375,583,331

V.08 Trade payables

	September 30, 2026	January 01, 2026
- Short-term trade payables	59,492,875,835	57,910,878,853
Minh Duc Minh Tam Company Limited	12,279,035,248	17,162,289,322
Petroleum Company Region II	7,467,197,039	8,550,508,299
Griswold Pump Company		1,572,669,942
Posco Vietnam Co., Ltd.	9,428,922,465	
Phuong Nam Advertising Co., Ltd.	211,242,363	2,279,982,064
Perstima Vietnam Company Limited	1,879,296,330	2,104,996,024
Truong Phu Hung Thinh Mechanical Engineering Co., L	4,443,598,440	3,338,290,000
Other suppliers	23,783,583,950	- 22,902,143,202
- Short-term advances from customers	21,591,543,469	14,694,155,408
Global Petroleum Import-Export JSC	1,350,900,000	
Petrolimex Ninh Thuan Company	5,047,954,919	5,047,954,919
Petrolimex Installation No. I JSC	4,273,500,000	
VHL LOGISTICS JSC	1,794,140,253	1,458,701,970
Vinacomin Materials JSC	3,497,400,000	
Viet Nhan Company Limited		5,358,000,000
Other customers	5,627,648,297	2,829,498,519

PETROLEUM MECHANICAL STOCK COMPANY

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V.09 Taxes and other payables to the State	January 01, 2026	Payables	Paid	September 30, 2026
- Value-added tax (VAT)	309,637,830	3,548,660,389	3,824,713,893	33,584,326
- VAT on imported goods	0	3,493,598,159	3,493,598,159	0
- Special consumption tax	0	0	0	0
- Import-export tax	0	71,809,012	97,378,558	0
- Corporate income tax (CIT)	476,830,358	4,574,537,041	2,306,568,803	2,910,587,174
- Personal income tax (PIT)	349,411,734	1,745,699,482	1,459,122,542	503,025,372
- Land tax	0	6,100,626,900	3,069,981,450	3,030,645,450
- Other taxes	353,058,146	107,891,914	471,631,792	0
Total	1,488,938,068	19,642,822,897	14,722,995,197	6,477,842,322

V.10 Taxes and other receivables from the State	September 30, 2026	January 01, 2026
- Personal income tax	115,901,306	
- Deductible VAT	1,251,161,124	668,710,368
- Import-export tax		0
- Corporate income tax		0
- Other receivables from the State	156,248,335	73,939,370
Total	- 1,523,310,765	- 742,649,738

V.11 Other payables	September 30, 2026	01/01/2026
Short-term		
- Trade union fees	107,174,300	198,092,100
- Social insurance, health insurance, and unemployment insurance	1,329,720	1,329,720
- Payables to petrol stations	410,309,269	500,000
- Dividends and other payables	9,438,735,478	8,427,866,476
- Payables to capital construction team	2,193,765,743	4,566,619,599
- Other payables	2,493,849,024	2,586,529,024
Total	14,645,163,534	15,780,936,919

Long-term		
- Long-term deposits and collateral received	1,289,978,000	1,416,000,000
Total	1,289,978,000	1,416,000,000

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V.12 Tangible fixed assets

Items	Buildings and architectural structures	Machinery and equipment	Vehicles	Office management equipment	Total
I- HISTORICAL COST					
1- Opening balance	54,007,438,950	105,059,359,044	11,017,591,729	171,160,454	170,255,550,177
2- Increases during the year	-	899,500,000	-	-	899,500,000
<i>Including:</i>					-
- New purchases		899,500,000			899,500,000
- New construction					-
- Other increases (transfers)					-
3- Decreases during the year	-	-	-	-	-
<i>In which:</i>					-
- Disposals and transfers					-
- Transferred to investment properties					-
- Other decreases					-
4- Ending balance	54,007,438,950	105,958,859,044	11,017,591,729	171,160,454	171,155,050,177
II- ACCUMULATED DEPRECIATION					
1- Beginning balance	24,841,740,132	77,249,946,345	8,705,354,211	157,325,244	110,954,365,932
2- Depreciation for the year	1,794,435,723	6,124,133,046	491,675,344	8,301,141	8,418,545,254
3- Decreases during the period	-	-	-	-	-
<i>In which:</i>					-
- Others					-
- Transferred to investment properties					-
<i>Disposals</i>					-
4- Ending balance	26,636,175,855	83,374,079,391	9,197,029,555	165,626,385	119,372,911,186
III- NET BOOK VALUE					
1- At the beginning of the year	29,165,698,818	27,809,412,699	2,312,237,518	13,835,210	59,301,184,245
2- At the end of the period	27,371,263,095	22,584,779,653	1,820,562,174	5,534,069	51,782,138,991

Tangible fixed assets pledged and mortgaged as collateral for bank loans

PETROLEUM MECHANICAL STOCK COMPANY

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for the fiscal year ended September 30, 2026**FORM B 09-DN****V.13 Movements in intangible fixed assets**

Items	Land use rights	Other intangible fixed assets	Total
I- HISTORICAL COST			
Beginning balance	1,860,950,110	220,000,000	2,080,950,110
Purchases during the year	-	-	-
- New purchases			-
- Other increases			-
Decreases during the year			-
Ending balance	1,860,950,110	220,000,000	2,080,950,110
II- ACCUMULATED AMORTIZATION			
Beginning balance	694,999,200	220,000,000	914,999,200
Amortization for the year	34,892,811		34,892,811
- Other increases			
- Disposals and transfers			
- Other decreases			
Ending balance	729,892,011	220,000,000	949,892,011
III- NET BOOK VALUE			
1- At the beginning of the year	1,165,950,910	-	1,165,950,910
2- At the end of the year	1,131,058,099	-	1,131,058,099

V.14 Movements in investment properties

Investment properties held for capital appreciation

September 30, 2026**January 01, 2026****Total**

-

V.15 Construction in progress**September 30, 2026****January 01, 2026****Total**

-

V.16 Borrowings and finance lease liabilities**Short-term borrowings**

- Bank loans

84,963,724,035

56,164,044,550

Long-term borrowings

- Bank loans

Total

84,963,724,035

56,164,044,550

V.17 Owner's equity

Statement of changes in equity

	Owner's invested equity	Share premium	Treasury shares	Development and investment fund	Financial reserve fund	Undistributed earnings
A	1	2	4	7	8	6
- Balance as of January 01, 2025	72,276,620,000	25,425,165,374	343,472,600	40,673,334,997		35,974,140,733
- Other increases						192,984,185
- Profit for the current year						32,687,697,663
- Appropriation to development and investment fund						
- Appropriation to bonus and welfare fund						1,670,672,184
- Dividends paid for the current year						21,605,316,000
- Management board bonus						741,200,000
- Board of Directors' remuneration for the previous year						481,500,000
- Board of Directors' remuneration for the current year						238,000,000
- Profit distribution per business plan						
- Additional corporate income tax						
- Adjustment under equity method						365,639,167
Ending balance of the previous year	72,276,620,000	25,425,165,374	343,472,600	40,673,334,997		43,752,495,230
- Balance as of January 01, 2026	72,276,620,000	25,425,165,374	343,472,600	40,673,334,997		43,752,495,230
- Other increases						
- Profit for the current year						27,917,829,506
- Appropriation to development and investment fund						
- Appropriation to bonus and welfare fund						1,629,089,902
- Dividends paid for the current year						28,086,910,800
- Management board bonus						943,200,000
- Board of Directors' remuneration for the previous year						557,200,000
- Board of Directors' remuneration for the current year						162,000,000
- Profit distribution per business plan						
- Additional corporate income tax						
- Adjustment under equity method						517,007,617
Ending balance of the current year	72,276,620,000	25,425,165,374	343,472,600	40,673,334,997		39,774,916,417

Details of owner's invested equity

- Capital contributions from other parties
- Capital contributions from other parties

Total

72,017,720,000

258,900,000

72,276,620,000

- Treasury shares

25,890

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V.18 Capital transactions with owners and distribution c	September 30, 2026	January 01, 2026
- Owner's invested equity		
+ Contributed capital at the beginning of the year	72,276,620,000	72,276,620,000
+ Capital increase during the year		
+ Capital decrease during the year		
+ Contributed capital at the end of the year	72,276,620,000	72,276,620,000

V.19 Shares

	September 30, 2026	January 01, 2026
- Number of shares registered for issuance		
- Number of shares sold to the public	7,227,662	7,227,662
+ Ordinary shares	7,227,662	7,227,662
+ Preference shares	7,227,662	7,227,662
- Number of repurchased shares		
+ Ordinary shares	25,890	25,890
+ Preference shares	25,890	25,890
- Number of shares in circulation		
+ Ordinary shares	7,201,772	7,201,772
+ Preference shares	7,201,772	7,201,772

Par value of shares in circulation: 10,000 VND

V.20 Gross revenue from sales of goods and provision of	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
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V.21 Revenue from sales of goods and provision of service	1,195,726,906,590	871,071,586,244
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Revenue deductions

- Trade discounts		
- Sales allowances		
- Sales returns		
- Special consumption tax		
- Import-export tax		
- Net revenue from sales of goods and provision of service	1,195,726,906,590	871,071,586,244

V.22 Cost of goods sold	1,090,387,489,248	763,232,996,893
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V.23 Financial income	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
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- Interest on deposits and loans	35,053,290	37,737,575
- Gains from securities investment	-	-
- Dividends and distributed profits		
- Foreign exchange gains	28,186,684	107,589,207
- Other financial income	5,138,837	35,220,700
Total	68,378,811	180,547,482

V.24 Financial expenses	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
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- Bank loan interest expense	3,683,561,615	2,453,557,705
- Foreign exchange losses	79,629,789	205,328,689
- Losses from securities trading	-	-
- Other financial expenses	108,896,609	5,008,667
Total	3,872,088,013	2,663,895,061

V.25 Operating expenses by nature

	<i>From January 01, 2026 to September 30, 2026</i>	<i>From January 01, 2025 to September 30, 2025</i>
1. Raw material and material expenses	318,559,671,778	242,722,007,466
2. Labor costs	13,417,850,286	13,569,603,084
3. Depreciation expense of fixed assets	7,360,683,911	6,871,707,426
4. Outside service expenses	46,548,346,725	45,285,836,316
5. Other cash expenses	43,988,189,727	45,805,983,602
Total	429,874,742,427	354,255,137,894

V.26 CIT payable and profit after tax for the period

The Company is obligated to pay the following taxes:

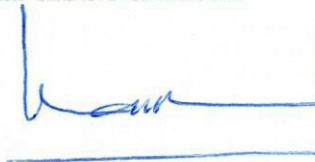
- Corporate Income Tax (CIT): CIT rate is 20%
- VAT
- Other taxes in accordance with current regulations

	<i>From January 01, 2026 to September 30, 2026</i>	<i>From January 01, 2025 to September 30, 2025</i>
- Total accounting profit before tax	32,513,678,613	35,267,613,960
- Adjustments to increase or decrease accounting profit to determine taxable profit		
+ Upward adjustments	157,897,695	1,326,620,329
+ Downward adjustments	6,023,742,819	7,015,144,179
- Total taxable income	26,647,833,489	29,579,090,110
- CIT expense payable	4,617,709,762	5,842,181,184
- Deferred CIT expense	(21,860,655)	(6,289,834)
- Increase in CIT expense		947,708,351
- Profit after tax (CIT)	27,917,829,506	28,484,014,259

Comparative figures

Comparative figures are taken from the audited financial statements for the fiscal year ended December 31, 2025

PREPARER

DO HONG HANH**CHIEF ACCOUNTANT**

TRAN VAN PHUC

Ho Chi Minh City, October 20, 2026

DIRECTOR**DOAN DAC HOC**