

PETROLEUM MECHANICAL STOCK COMPANY

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

PETROLEUM MECHANICAL STOCK COMPANY

SEPARATE 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 Separate Financial Statements of the parent company 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, the 12th of which was granted on 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 the 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)

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Company's Board of Management is responsible for preparing the Separate Financial Statements that give a true and fair view of the financial position of the Company as of March 31, 2026, as well as its separate business performance and separate cash flows for the fiscal year ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory regulations governing the preparation and presentation of Separate Financial Statements. In preparing these Separate 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 disclose and explain all material departures in the Separate Financial Statements;
- Design, implement, and maintain an internal control system relevant to the preparation and fair presentation of the Separate Financial Statements to ensure they are free from material misstatement, whether due to fraud or error;
- Prepare the Separate Financial Statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Company's Board of Management is responsible for ensuring that proper accounting records are kept to reflect, with reasonable accuracy at any time, the financial position of the Company and to ensure that the Separate Financial Statements comply with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory regulations governing the preparation and presentation of Separate Financial Statements. The Board of Management is also responsible for safeguarding the assets of the Company and therefore 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 aforementioned requirements in preparing the Separate Financial Statements.

For and on behalf of the Board of Management,



Doan Dac Hoc

Director

Ho Chi Minh City, October 19, 2026

FINANCIAL POSITION - SEPARATE FINANCIAL STATEMENTS

QUARTER III - 2026
As of September 30, 2026

Assets	Code	Notes	September 30, 2026	January 01, 2026
ASSETS		3	4	5
A- CURRENT ASSETS (**)	100		75,408,143,040	69,324,874,784
I. Cash and cash equivalents	110	V01	24,258,933,005	12,859,421,613
- Cash	111		24,258,933,005	12,859,421,613
- Cash equivalents	112		-	-
II. Short-term financial investments	120	V02	-	-
- Trading securities	121		-	-
- Allowance for impairment 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		-	-
- Allowance for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		25,330,960,721	33,596,797,381
- Short-term trade receivables	131	V05	19,989,847,085	30,231,822,041
- Short-term prepayments to suppliers	132	V05	2,938,077,749	880,489,683
- Short-term intercompany receivables	133		-	-
- Construction contract progress receivables	134		-	-
- Other short-term receivables	135	V06	2,403,035,887	2,484,485,657
- Allowance for doubtful short-term receivables	136		-	-
- Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V03	23,944,602,069	22,776,933,504
- Inventories	141		23,944,602,069	22,776,933,504
- Provision for inventory devaluation (*)	142		-	-
V. Current biological assets	150		0	0
- 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		1,873,647,245	91,722,286
- Short-term prepaid expenses	161		1,478,545,269	91,722,286
- Deductible VAT	162		260,149,773	-
- Taxes and other receivables from the State	163	V10	134,952,203	-
- Government bond repurchase agreements	164		-	-
- Other current assets	165	V04	-	-
B. NON-CURRENT ASSETS	200		116,186,240,047	119,672,628,777
I. Long-term receivables	210		365,000,000	265,000,000
- Long-term trade receivables	211		-	-
- Long-term prepayments to sellers	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		9,485,532,169	12,814,359,592
- Tangible fixed assets	221	V12	8,354,474,070	11,648,408,682
+ Historical cost	222		101,138,657,054	101,138,657,054
+ Accumulated depreciation (*)	223		(92,784,182,984)	(89,490,248,372)
- 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			
- Animals yielding periodic products	231			
a) Immature long-term productive biological assets	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 property	240	V14	-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in progress	250		-	-
- Long-term work-in-progress	251		-	-
- Construction in progress	252	V15	-	-
VI. Long-term financial investments	260		100,037,210,441	100,037,210,441
- Investments in subsidiaries	261		89,000,000,000	89,000,000,000
- Investments in associates and joint ventures	262		11,037,210,441	11,037,210,441
- Equity investments in other entities	263		-	-
- Provision for impairment of long-term investments	264		(355,000,000)	(355,000,000)
- Held-to-maturity long-term investments	265		355,000,000	355,000,000
- Provision for held-to-maturity long-term investments	266		-	-
VII. Other non-current assets	270		6,298,497,437	6,556,058,744
- Long-term prepaid expenses	271		6,298,497,437	6,556,058,744
- Deferred tax assets	272		-	-
- Long-term equipment, supplies, and spare parts	273		-	-
- Other non-current assets	274	V04	-	-
- Goodwill	279		-	-
TOTAL ASSETS	280		191,594,383,087	188,997,503,561
TOTAL EQUITY AND LIABILITIES			-	-
C. LIABILITIES	300		46,466,783,550	45,357,894,473
I. Current liabilities	310		43,432,244,006	42,156,524,473
- Short-term trade payables	311	V08	8,712,539,316	14,597,957,080
- Short-term advances from customers	312	V08	12,436,646,976	5,709,151,998
- Dividends and profits payable	313		9,438,735,478	-
- Short-term statutory obligations	314	V09	3,533,670,822	619,785,694
- Payables to employees	315		1,761,837,044	3,054,077,730
- Short-term accrued expenses	316		499,667,004	2,082,220,004
- Short-term intercompany payables	317			
- Short-term construction contract progress	318		-	-

- Short-term unearned revenue	319		-	-
- Other short-term payables	320	V11	6,633,635,798	15,642,945,399
- Short-term borrowings and finance lease	321	V16	-	-
- Short-term provisions	322		-	-
- Bonus and welfare funds	323		415,511,568	450,386,568
- Price stabilization fund	324		-	-
- Government bond repurchase agreements	325		-	-
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 amounts payable to the	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		-	-
D. EQUITY	400		145,127,599,537	143,639,609,088
- Owners' invested 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		-	-
- Development investment fund	418		40,673,334,997	40,673,334,997
- Other equity funds	419		-	-
- Undistributed earnings after tax	420	V17	7,095,951,766	5,607,961,317
+ Undistributed earnings accumulated to the	420a		6,111,962,214	-
+ Undistributed earnings for the current period	420b		983,989,552	5,607,961,317
- Non-controlling interests	429		-	-
TOTAL EQUITY AND LIABILITIES (440 =	440		191,594,383,087	188,997,503,561

Notes:

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

PREPARER



DO HONG HANH

CHIEF ACCOUNTANT



TRAN VAN PHUC

Prepared on October 20, 2026

DIRECTOR



ĐOÀN ĐẠC HỌC

INCOME STATEMENT - SEPARATE FINANCIAL STATEMENTS

Quarter III - 2026

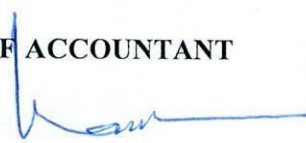
ITEMS	Code	Notes	Quarter III		-to-date accumulated to the end of this qu	
			Current year	Previous year	Current year	Previous year
- Gross revenue from sales of goods and rendering of service	1	VI.25	278,190,736,362	183,939,876,517	759,474,369,749	514,420,208,621
- Revenue deductions	2	VI.26				
- Net revenue from sales of goods and rendering of services	10	VI.27	278,190,736,362	183,939,876,517	759,474,369,749	514,420,208,621
- Cost of goods sold	11	VI.28	270,217,243,967	177,149,396,490	736,109,792,412	492,632,585,577
- Gross profit from sales of goods and rendering of services (20 =	20		7,973,492,395	6,790,480,027	23,364,577,337	21,787,623,044
- Gain/loss from disposal of investment property						
- Financial income	21	VI.29	8,930,079	10,915,817	31,750,937,933	24,682,483,253
- Financial expenses	22	VI.30	67,263,917	158,406,783	182,853,118	313,102,792
+ In which: Interest expense	23			-	51,000,000	153,150,685
- Selling expenses	25		5,551,030,709	4,821,151,519	13,686,898,445	12,568,246,442
- General and administrative expenses	26		1,911,642,407	2,292,870,168	8,057,567,469	8,340,225,701
- Share of profit/loss in associates and joint ventures						
- Operating profit (30=20+21-22-24-25)	30		452,485,441	(471,032,626)	33,188,196,238	25,248,531,362
- Other income	31		-		4,166,725	68,024,885
- Other expenses	32		-	123,223,310	-	306,848,860
- Other profit (33 = 31 - 32)	40		-	(123,223,310)	4,166,725	(238,823,975)
- Accounting profit before tax (50=30+40)	50		452,485,441	(594,255,936)	33,192,362,963	25,009,707,387
- Current corporate income tax expense	51	VI.31	101,023,601		325,971,812	228,887,418
- Deferred corporate income tax expense						
- Net profit after corporate income tax (60=50-51-52)			351,461,840	(594,255,936)	32,866,391,151	24,780,819,969
- Net profit after tax attributable to parent company						
- Net profit after tax attributable to non-controlling interests	61					
- Basic earnings per share (*)	62		-	-	-	0
- Diluted earnings per share (*)	70					

PREPARER



DO HONG HANH

CHIEF ACCOUNTANT



TRAN VAN PHUC

Prepared on October 20, 2026

DIRECTOR



ĐOÀN ĐẠC HỌC

CASH FLOW STATEMENT - SEPARATE FINANCIAL STATEMENTS

(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		
<i>1. Profit before tax</i>		33,192,362,963	25,009,707,387
<i>2. Adjustments for:</i>			
- Depreciation and amortization of fixed assets	02	3,328,827,423	3,449,019,294
- Provisions	03	-	-
- (Gain)/loss from unrealized foreign exchange differences	04	588	(3,875,784)
- (Gains)/losses from investing activities	05	(31,564,395,313)	(24,126,375,083)
- Interest expense	06	51,000,000	153,150,685
3. Operating profit before changes in working capital	08	5,007,795,661	4,481,626,499
- (Increase)/decrease in receivables	09	7,770,734,684	22,631,797,545
- (Increase)/decrease in inventories	10	(1,167,668,565)	(8,433,365,034)
- Increase/(decrease) in payables (excluding interest payable, corporate income tax payable)	11	1,108,889,077	6,952,081,100
- (Increase)/decrease in prepaid expenses	12	(1,129,261,676)	(2,913,231,880)
- Interest paid	13	(51,000,000)	(153,150,685)
- Corporate income tax paid	14	(531,672,701)	(230,003,006)
- Other cash inflows from operating activities	15	-	-
- Other cash outflows for operating activities	16	(4,282,291,256)	(9,545,394,551)
Net cash flows from operating activities	20	6,725,525,224	12,790,359,988
II. Cash flows from investing activities			
1. Cash paid for the acquisition and construction of fixed assets and other	21	-	-
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	31,752,232,966	30,042,664,101
Net cash flows from investing activities	30	31,752,232,966	30,042,664,101
III. Cash flows from financing activities			
1. Proceeds from short-term and long-term borrowings	33	3,000,000,000	14,000,000,000
2. Repayments of principal of borrowings	34	(3,000,000,000)	(25,600,000,000)
3. Dividends and profits paid to owners	36	(27,078,246,798)	(20,833,607,093)
Net cash flows from financing activities	40	(27,078,246,798)	(32,433,607,093)
Net cash flows for the period	50	11,399,511,392	10,399,416,996
Cash and cash equivalents at beginning of period	60	12,859,421,613	13,124,519,373
Effect of foreign exchange rate changes	61		
Cash and cash equivalents at end of period	70	24,258,933,005	23,523,936,369

Preparer



Do Hong Hanh

Chief Accountant



Tran Van Phuc

Prepared on October 20, 2026

Director



Đoàn Đức Học

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	252,801,965	162,174,637
<i>VND</i>	252,801,965	162,174,637
<i>Gold and silver</i>	-	-
- Cash in banks	24,006,131,040	12,697,246,976
<i>VND demand deposits</i>	23,869,703,838	12,561,104,465
<i>Foreign currency demand deposits</i>	136,427,202	136,142,511
Total	24,258,933,005	12,859,421,613

V.02 Financial investments

	September 30, 2026	January 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 shares in detail as follows

Transaction Code	Book value	Provision
UT- XI	355,000,000	355,000,000

V.03 Inventories (at cost)

	September 30, 2026	January 01, 2026
- Goods in transit	-	-
- Raw materials	14,772,660,979	14,569,176,633
- Goods on consignment	-	-
- Work in progress	3,508,392,713	4,150,257,399
- Finished goods	-	-
- Merchandise goods	5,663,548,377	4,057,499,472
Total	23,944,602,069	22,776,933,504

- 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	1,478,545,269	91,722,286
- Deductible VAT	260,149,773	-
- Taxes and other receivables from the State	134,952,203	-
- Short-term collateral and deposits	-	-
Total	1,873,647,245	91,722,286

Long-term

- Long-term prepaid expenses	6,298,497,437	6,556,058,744
- Deferred tax assets	-	-
- Long-term collateral and deposits	365,000,000	265,000,000
Total	6,663,497,437	6,821,058,744

PETROLEUM MECHANICAL STOCK COMPANY

446 No Trang Long – Binh Thanh – HCMC

Separate 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	19,989,847,085	30,231,822,041
Dong Nai Petroleum Mechanical Co., Ltd.	1,940,999,999	1,471,080,000
Dong Nai Petroleum Company	2,318,477,352	6,667,177,287
Tien Ngoc Chuong Company	2,884,390,242	3,537,010,242
Petrolimex Gia Lai Company		5,679,788,455
Petrolimex Khanh Hoa Company		5,635,590,737
Other trade receivables	12,845,979,492	7,241,175,320
- Short-term prepayments to suppliers	2,938,077,749	880,489,683
Mega Company	2,486,947,875	240,682,901
Phong Phu Company		472,823,520
Other suppliers	451,129,874	166,983,262

V.06 Intercompany and other receivables

	September 30, 2026	January 01, 2026
- Intercompany receivables		
- Advances to employees	388,074,950	30,059,950
- 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	396,544,405	569,859,423
- Collateral and deposits	69,049,202	69,683,432
- Other receivables	1,511,317,112	1,406,875,063
Total	2,403,035,887	2,484,485,657

V.08 Trade payables

	September 30, 2026	January 01, 2026
- Short-term trade payables	8,712,539,316	14,597,957,080
KVII Construction Company	7,467,197,039	8,550,508,299
Grisw Orld Pump Company		1,572,669,942
Southern Advertising Company Limited	211,242,363	2,279,982,064
Other suppliers	1,034,099,914	3,767,466,717
- Advances from customers	12,436,646,976	5,709,151,998
Son Viet Company	154,520,303	154,520,303
Nanpao Resins Company	191,992,600	191,992,600
Global Petroleum Import-Export JSC	1,350,900,000	
Petrolimex Construction 1 Joint Stock Company Group	4,273,500,000	
Petrolimex Ninh Thuan Company	5,047,954,919	5,047,954,919
Other customers	1,417,779,154	314,684,176

PETROLEUM MECHANICAL STOCK COMPANY

446 No Trang Long – Binh Thanh – HCMC

Separate financial statements

for the fiscal year ended September 30, 2026

FORM B 09-DN

V.09 Taxes and other payables to the	January 01, 2026	Amount payable	Amount paid	September 30, 2026
- Value-added tax	309,637,830	864,173,328	1,173,811,158	0
- VAT on imported goods	0	842,695,424	842,695,424	0
- Special consumption tax	0	0	0	0
- Import and export duties	0	23,287,860	48,857,406	
- Corporate income tax	93,699,432	282,799,091	531,672,701	
'- Personal income tax	216,448,432	1,056,631,826	770,054,886	503,025,372
'- Land tax	0	6,100,626,900	3,069,981,450	3,030,645,450
'- Other taxes		73,390,912	73,390,912	
Total	619,785,694	9,243,605,341	6,510,463,937	3,533,670,822

V.10 Taxes and other receivables from	September 30, 2026	January 01, 2026
- Personal income tax		
- Deductible VAT	260,149,773	
- Import and export duties		
- Corporate income tax		
- Other receivables from the State	134,952,203	
Total	- 395,101,976	- -

V.11 Other payables	September 30, 2026	January 01, 2026
Short-term		
- Trade union fees	34,621,860	61,430,300
- Social, Health, and Unemployment Insurance	-	-
- 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 teams	2,193,765,743	4,566,619,599
- Other payables	3,994,938,926	2,586,529,024
Total	16,072,371,276	15,642,945,399

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 structures	Machinery and equipment	Vehicles	Management equipment	Total
I- HISTORICAL COST					
1- Opening balance	15,740,494,056	74,209,410,815	11,017,591,729	171,160,454	101,138,657,054
2- Increases during the year	-	-	-	-	-
<i>In which:</i>					-
- New purchases					-
- New construction					-
- Other increases (transfers)					-
3- Decreases during the year	-	-	-	-	-
<i>In which:</i>					-
- Disposals and sales					-
- Transferred to investment property					-
- Other decreases					-
4- Closing balance	15,740,494,056	74,209,410,815	11,017,591,729	171,160,454	101,138,657,054
II- ACCUMULATED DEPRECIATION					
1- Opening balance	12,495,275,344	67,338,043,875	9,499,603,909	157,325,244	89,490,248,372
2- Depreciation for the year	771,721,641	2,022,236,486	491,675,344	8,301,141	3,293,934,612
3- Decreases during the period	-	-	-	-	-
<i>In which:</i>					-
- Other					-
- Transferred to investment property					-
<i>Disposals</i>					-
4- Closing balance	13,266,996,985	69,360,280,361	9,991,279,253	165,626,385	92,784,182,984
III- NET BOOK VALUE					
1- At the beginning of the year	3,245,218,712	6,871,366,940	1,517,987,820	13,835,210	11,648,408,682
2- At the end of the period	2,473,497,071	4,849,130,454	1,026,312,476	5,534,069	8,354,474,070

Tangible fixed assets pledged or mortgaged for bank loans

V.13 Movements in intangible fixed assets

Items	Land use rights	Other intangible fixed assets	Total
I- HISTORICAL COST			
Opening balance	1,860,950,110	220,000,000	2,080,950,110
Purchases during the year	-	-	-
- New purchases			-
- Other increases			-
Decreases during the year			-
Closing balance	1,860,950,110	220,000,000	2,080,950,110
II- ACCUMULATED DEPRECIATION			
Opening balance	694,999,200	220,000,000	914,999,200
Amortization for the year	34,892,811		34,892,811
- Other increases			
- Disposals and sales			
- Other decreases			
Ending balance	729,892,011	220,000,000	949,892,011
III. CARRYING AMOUNT			
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 property

Investment property held for capital appreciation

Total

30/09/2026

01/01/2026

-

V.15 Construction in progress

Total

30/09/2026

01/01/2026

-

-

V.16 Borrowings and finance lease liabilities

Short-term borrowings

- Bank borrowings

Long-term borrowings

- Bank borrowings

30/09/2026

01/01/2026

-

-

V.17 Owner's equity

Statement of changes in owner's equity

	Owner's paid-in capital	Share premium	Treasury shares	Investment and development fund	Financial reserve fund	Undistributed post-tax profits
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		5,148,796,825
- Other increases						192,984,185
- Profit for the current year						25,002,868,491
- Appropriation to investment and development fund						
- Appropriation to bonus and welfare fund						- 1,670,672,184
- Dividends distributed for the current year						- 21,605,316,000
- Bonus to executive management						- 741,200,000
- Remuneration of the Board of Directors for the previous year						- 481,500,000
- Remuneration of the Board of Directors for the current year						- 238,000,000
- Profit sharing under BCC						
- Other decreases (Corporate Income Tax)						
Ending balance of previous year	72,276,620,000	25,425,165,374	- 343,472,600	40,673,334,997		5,607,961,317
- Balance as of January 01, 2026	72,276,620,000	25,425,165,374	- 343,472,600	40,673,334,997		5,607,961,317
- Other increases						32,866,391,151
- Profit for the current year						
- Appropriation to investment and development fund						
- Appropriation to bonus and welfare fund						- 1,629,089,902
- Dividends distributed for the current year						- 28,086,910,800
- Bonus to executive management						- 943,200,000
- Remuneration of the Board of Directors for the previous year						- 557,200,000
- Remuneration of the Board of Directors for the current year						- 162,000,000
- Profit sharing under BCC						
- Other decreases (retained earnings of previous year)						
Ending balance of current year	72,276,620,000	25,425,165,374	- 343,472,600	40,673,334,997		7,095,951,766

Details of owner's paid-in capital

- Capital contributed by other parties

72,017,720,000

- Treasury shares

258,900,000

Total

72,276,620,000

- Number of treasury shares

25,890

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V.18 Capital transactions with owners and distribution of	September 30, 2026	January 01, 2026
- Owner's invested capital		
+ 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	7,227,662	7,227,662
- Number of shares sold to the public	7,227,662	7,227,662
+ Ordinary shares	7,227,662	7,227,662
+ Preference shares		
- Number of repurchased shares	25,890	25,890
+ Ordinary shares	25,890	25,890
+ Preference shares		
- Number of shares in circulation	7,201,772	7,201,772
+ Ordinary shares	7,201,772	7,201,772
+ Preference shares		

Par value of shares in circulation: 10,000 VND

V.20 Gross revenue from sales of goods and rendering of services	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
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V.21 Revenue from sales of goods and rendering of services	759,474,369,749	514,420,208,621
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Revenue deductions

- Trade discounts		
- Sales allowances		
- Sales returns		
- Special consumption tax		
- Export and import duties		
- Net revenue from sales of goods and rendering of services	759,474,369,749	514,420,208,621

V.22 Cost of goods sold	736,109,792,412	492,632,585,577
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V.23 Financial income	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
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- Interest income from deposits and loans	24,938,130	26,595,407
- Gains from securities investment activities		
- Distributed dividends and profits	31,720,401,599	24,616,791,362
- Foreign exchange gains	459,367	3,875,784
- Other financial income	5,138,837	35,220,700
Total	31,750,937,933	24,682,483,253

V.24 Financial expenses	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
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- Bank loan interest expenses	51,000,000	153,150,685
- Foreign exchange differences	69,646,303	159,952,107
- Losses from stock trading		
- Other financial expenses	62,206,815	
Total	182,853,118	313,102,792

V.25 Operating expenses by nature

1. Raw materials and consumables expenses
2. Labor costs
3. Depreciation expense of fixed assets
4. Outside service expenses
5. Other cash expenses

Total

*From January 01, 2026
to June 30, 2026* *From January 01, 2025
to June 30, 2025*

2,852,394,364	1,842,534,264
5,496,408,892	5,408,967,018
3,328,827,423	3,449,019,294
5,500,120,901	6,678,958,476
5,412,153,985	6,805,983,602
22,589,905,565	24,185,462,654

V.26 Corporate income tax payable and net profit for the period

The Company is liable to pay the following taxes

- Corporate income tax: Corporate income tax rate is 20%
- Value added tax
- Other taxes in accordance with current regulations

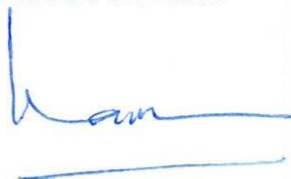
*From January 01, 2026
to June 30, 2026* *From January 01, 2025
to June 30, 2025*

- Total accounting profit before tax	33,192,362,963	25,009,707,387
- Adjustments to increase or decrease accounting profit to determine taxable corporate income		
+ Upward adjustments	157,897,695	277,897,695
+ Downward adjustments	31,720,401,599	24,684,791,362
- Total taxable income	1,629,859,059	602,813,720
- Corporate income tax payable	325,971,812	228,887,418
- Deferred corporate income tax expense		
- Increase in corporate income tax expense		
- Profit after corporate income tax	32,866,391,151	24,780,819,969

Comparative figures

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

PREPARER

DO HONG HANH**CHIEF ACCOUNTANT**

TRAN VAN PHUC

Ho Chi Minh City, October 20, 2026

DIRECTOR**DOAN DAC HOC**