

Number: 1076/CV-PLC-TCKT

Hanoi, 27th October 2026

*V/v: Disclosure of Separated Financial Statements for the 3rd quarter of 2026*

**To: - State Securities Commission;
- Hanoi Stock Exchange;**

1. Company name: Petrolimex Petrochemical Corporation - JSC.
2. Stock code: PLC
3. Address: Level 9, Petrolimex Building, No. 1 Kham Thien Street, Van Mieu - Quoc Tu Giam Ward, Hanoi, Vietnam
4. Phone: (84-24) 38513205 Fax: (84-24) 38513207
5. Person performing the disclosure: Ms. Phuong Thao Hien - Chief Accountant.
6. Content of the disclosed information:
 - Separated Financial Statements for the 3rd quarter of 2026 of Petrolimex Petrochemical Corporation - JSC were prepared on October 27, 2026;
 - Explanation of changes in business results in the third quarter of 2026;
7. Website address to public information: www.plc.petrolimex.com.vn.

We hereby commit that the information disclosed above give a true and fair view and we are fully responsible before the law for the content of the disclosed information.

Sincerely./.

Recipient:

- As above;
- File: VT, TCKT.

GENERAL DIRECTOR 


Le Quang Tuan

**PETROLIMEX PETROCHEMICAL
CORPORATION - JSC**

THE SOCIALIST REPUBLIC OF VIETNAM



Independence - Freedom – Happiness

Hanoi, 27th October 2026

**SEPARATED FINANCIAL STATEMENTS
IN THE 3RD QUARTER OF 2026**

SEPARATE STATEMENT OF FINANCIAL POSITION*At 30 September 2026**Unit: VND*

ASSETS	Code	Note	30/9/2026	31/12/2025
1	2	3	4	5
A - CURRENTS ASSETS	100		1.278.683.016.374	1.461.292.648.995
I. Cash and cash equivalents	110		82.352.997.062	212.789.246.036
1. Cash	111		82.352.997.062	212.789.246.036
2. Cash equivalents	112		0	0
II. Short-term financial investments	120		110.000.000.000	76.077.534.247
1. Securities hold-for-trading	121		0	0
2. Provision for securities (*)	122		0	0
3. Hold-to-maturity investments	123		110.000.000.000	76.077.534.247
4. Provision for short-term held-to-maturity investments (*)	124		0	0
5. Other short-term investment	125		0	0
6. Provision for losses on other short-term investments (*)	126		0	0
III. Short-term accounts receivable	130		435.436.757.975	610.108.523.512
1. Accounts receivable from customers	131		506.642.172.237	584.156.871.322
2. Prepayments to suppliers	132		19.306.210.582	11.191.267.041
3. Receivables from related parties	133		0	0
4. Receivables from construction contract	134		0	0
5. Other receivables	135		34.291.997.752	32.555.986.526
6. Allowance for doubtful debts (*)	136		(124.803.622.596)	(17.795.601.377)
7. Shortage of assets awaiting resolution	137		0	0
IV. Inventories	140		627.050.424.756	545.809.037.775
1. Inventories	141		629.316.895.767	545.809.037.775
2. Provision for devaluation inventories (*)	142		(2.266.471.011)	0
V. Short-term biological asset	150		0	0
1. Short-term livestock for single-cycle production	151		0	0
2. Seasonal crops or short-term single-harvest crops	152		0	0

3. Provision for impairment of short-term biological assets (*)	153		0	0
VI. Other current assets	160		23.842.836.581	16.508.307.425
1. Short-term prepaid expenses	161		231.626.048	1.655.411.550
2. Deductible value added tax	162		11.459.896.694	0
3. Taxes and others receivable from State Treasury	163		12.151.313.839	14.852.895.875
4. Trading government bonds	164		0	0
5. Other current assets	165		0	0
B. LONG-TERM ASSETS	200		738.625.288.444	759.091.704.065
I. Accounts receivable – long term	210		1.128.000.000	1.128.000.000
1. Long term receivables from customers	211		0	0
2. Long term advance to suppliers	212		0	0
3. Working capital from subunits	213		0	0
4. Long term receivables from related parties	214		0	0
5. Long term other receivables	215		1.128.000.000	1.128.000.000
6. Provision for bad debts (*)	216		0	0
II. Fixed assets	220		226.893.304.693	240.652.278.082
1. Tangible fixed assets	221		219.402.003.839	232.169.205.754
- Cost	222		819.225.239.843	799.778.947.409
- Accumulated depreciation (*)	223		(599.823.236.004)	(567.609.741.655)
2. Fixed assets of finance leasing	224		0	0
- Cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible fixed assets	227		7.491.300.854	8.483.072.328
- Cost	228		17.295.927.013	17.167.761.761
- Accumulated depreciation (*)	229		(9.804.626.159)	(8.684.689.433)
III. Long-term biological asset	230		0	0
1. Livestock for periodic production	231		0	0
a) Immature livestock under development for periodic output	232		0	0
b) Livestock for periodic production at maturity stage	233		0	0

- Cost	234		0	0
- Accumulated depreciation (*)	235		0	0
2. Long-term biological assets – livestock for single output cycle	236		0	0
3. Long-term biological crops – seasonal or single-output crops	237		0	0
4. Provision for impairment of long-term biological assets (*)	238		0	0
IV. Investment properties	240		0	0
- Cost	241		0	0
- Accumulated depreciation (*)	242		0	0
V. Long-term assets in progress	250		45.402.252.912	9.164.615.130
1. Long-term work in progress	251		0	0
2. Construction in progress	252		45.402.252.912	9.164.615.130
VI. Long-term financial investments	260		393.586.490.480	432.922.405.912
1. Investments in subsidiaries	261		615.700.000.000	615.700.000.000
2. Investments in associates	262		66.000.000.000	66.000.000.000
3. Other long-term investments	263		0	0
4. Allowance for diminution in the value of long-term financial investments (*)	264		(288.113.509.520)	(248.777.594.088)
5. Held-to-maturity investments	265		0	0
6. Provision for impairment of long-term held-to-maturity investments (*)	266		0	0
VII. Other long-term assets	270		71.615.240.359	75.224.404.941
1. Long-term prepaid expenses	271		71.615.240.359	75.224.404.941
2. Deferred tax assets	272		0	0
3. LT equipment, materials and spare parts	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSETS (280 = 100 + 200)	280		2.017.308.304.818	2.220.384.353.060
C – LIABILITIES	300		783.679.163.754	992.842.079.130
I. Current liabilities	310		781.679.163.754	990.842.079.130
1. Accounts payable to suppliers	311		80.879.519.401	86.980.103.002
2. Advances from customers	312		948.591.817	1.905.548.487

3. Dividend payable	313		2.488.353.120	2.488.353.120
4. Taxes and others payable to State Treasury	314		22.906.737.215	26.391.398.420
5. Payables to employees	315		34.722.611.411	26.961.420.277
6. Accrued expenses	316		50.540.816.051	7.712.746.911
7. Payables to related parties	317		0	0
8. Payables from construction contract	318		0	0
9. Short-term deferred revenue	319		0	0
10. Other payables – short-term	320		4.336.955.257	3.570.192.632
11. Short-term borrowings	321		582.397.093.612	831.175.065.206
12. Provision for short-term payable	322		0	0
13. Bonus and welfare fund	323		2.458.485.870	3.657.251.075
14. Stabilization fund	324		0	0
15. Trading government bonds	325		0	0
II. Long-term liabilities	330		2.000.000.000	2.000.000.000
1. Long-term trade payables	331		0	0
2. Long-term advance to customers	332		0	0
3. Taxes and others payable to State Treasury	333		0	0
4. Long-term accruals	334		0	0
5. Working capital from subunits	335		0	0
6. Longterm payables to related parties	336		0	0
7. Longterm deferred revenue	337		0	0
8. Other long-term payables	338		2.000.000.000	2.000.000.000
9. Long term loans and debts	339		0	0
10. Convertible bond	340		0	0
11. Preference shares	341		0	0
12. Deferred tax liabilities	342		0	0
13. Provision for bad debts	343		0	0
14. The development of science and technology fund	344		0	0
D – EQUITY	400		1.233.629.141.064	1.227.542.273.930

1. Owners' equity	411		807.988.390.000	807.988.390.000
- Ordinary shares with voting rights	411a		807.988.390.000	807.988.390.000
- Preference shares	411b		0	0
2. Share premium	412		3.561.050.000	3.561.050.000
3. Convertible Bond	413		0	0
4. Other capital	414		466.200.000	466.200.000
5. Treasury shares	415		(12.730.000)	(12.730.000)
6. Asset revaluation difference	416		0	0
7. Foreign exchange gain/loss	417		0	0
8. Investment and development fund	418		381.645.081.264	369.268.305.426
9. Other equity funds	419		20.463.604.691	20.463.604.691
10. Retained profits	420		19.517.545.109	25.807.453.813
- Retained profits brought forward	420a		13.430.673.952	13.430.677.975
- Retained profit for the current year	420b		6.086.871.157	12.376.775.838
TOTAL RESOURCES (440 = 300 + 400)	440		2.017.308.304.818	2.220.384.353.060

Hanoi, 27th October 2026

ACCOUNTANT

CHIEF ACCOUNTANT

GENERAL DIRECTOR

Nguyen Quang Hung

Phuong Thao Hien



Le Quang Tuan

SEPARATE STATEMENT OF INCOME

From 01/01/2026 to 30/09/2026

Unit: VND

Item	Code	Note	3rd quarter		Nine-month period ended	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales of goods	01		628.737.687.821	727.183.822.985	1.734.605.957.377	1.870.999.703.492
2. Deductions	02					
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		628.737.687.821	727.183.822.985	1.734.605.957.377	1.870.999.703.492
4. Cost of sales	11		465.954.299.299	606.836.488.828	1.277.839.804.044	1.496.348.028.180
5. Gross profit (20 = 10 - 11)	20		162.783.388.522	120.347.334.157	456.766.153.333	374.651.675.312
6. Gain/Loss from sale and disposal of investment property	21		0	0	0	0
7. Financial income	22		8.076.480.362	7.504.907.023	57.477.460.296	14.979.726.704
8. Financial expenses	23		40.966.470.581	7.607.784.610	72.535.075.606	22.750.265.990
<i>In which: Interest expense</i>	24		10.270.634.447	7.095.812.688	29.216.633.755	16.126.610.249
9. Selling expenses	25		90.141.126.761	65.904.075.452	231.980.029.880	202.193.424.586
10. General and administration expenses	26		95.925.450.883	24.207.878.092	190.102.704.010	77.122.105.761
11. Net operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}	30		(56.173.179.341)	30.132.503.026	19.625.804.133	87.565.605.679

Item	Code	Note	3rd quarter		Nine-month period ended	
			This year	Last year	This year	Last year
12. Other income	31		212.809.428	737.376	1.660.496.893	985.797.516
13. Other expenses	32		1.525.072.604	128.692.940	2.978.983.264	805.522.561
14. Other profit (40 = 31 - 32)	40		(1.312.263.176)	(127.955.564)	(1.318.486.371)	180.274.955
15. Accounting profit before tax (50 = 30 + 40)	50		(57.485.442.517)	30.004.547.462	18.307.317.762	87.745.880.634
16. Current corporate income tax expense	51		5.097.051.664	6.094.967.075	12.220.446.605	17.773.283.983
17. Deferred corporate income tax expense	52		0	0	0	0
18. Net profit after tax (60 = 50 - 51 - 52)	60		(62.582.494.181)	23.909.580.387	6.086.871.157	69.972.596.651
19. Basic earnings per share	70					
20. Diluted earnings per share	71					

Hanoi, 27th October 2026

ACCOUNTANT

Nguyen Quang Hung

CHIEF ACCOUNTANT

Phuong Thao Hien

GENERAL DIRECTOR



Le Quang Tuan

SEPARATE STATEMENT OF CASH FLOWS*(Indirect method)**From 01/01/2026 to 30/09/2026**Unit: VND*

Item	Code	Nine-month period ended	
		This year	Last year
1	2	3	4
I. Cash flows from operating activities			
1. Profit before tax	01	18.307.317.762	87.745.880.634
2. Adjustments for			
- Depreciation and amortisation	02	36.420.274.073	34.083.742.490
- Allowances and provisions	03	148.610.407.662	(1.863.959.673)
- Unrealised foreign exchange gains/losses	04	0	
- Profits from investing activities	05	(56.389.070.363)	(17.548.776.091)
- Interest expense	06	29.216.633.755	16.126.610.249
- Other adjustment	07	0	0
3. Operating profit before changes in working capital	08	176.165.562.889	118.543.497.609
- Change in receivables	09	55.172.243.111	(341.040.542.602)
- Change in inventories	10	(83.507.857.992)	(151.310.028.077)
- Change in payables and other liabilities (not included interest expenses and income tax payables)	11	37.887.829.091	38.044.258.696
- Change in prepaid expenses	12	3.990.635.244	1.189.725.074
- Decrease/(Increase) in securities held for trading	13	0	0
- Interest paid	14	(28.896.037.808)	(15.891.562.670)
- Income tax paid	15	(7.999.130.939)	(15.606.817.279)
- Other income from business activities	16		0
- Other payments for operating activities	17	(1.198.765.205)	(1.806.434.200)
Net cash flows from operating activities	20	151.614.478.391	(367.877.903.449)
II. Cash flows from investing activities			
1. Payments for additions to fixed assets and other	21	(53.670.008.448)	(16.289.617.547)

Item	Code	Nine-month period ended	
		This year	Last year
2. Proceeds from disposals of assets	22	0	0
3. Payments for term deposits and for investments in other entities	23	(160.000.000.000)	(220.000.000.000)
4. Collection of loans provided to related parties and other	24	125.000.000.000	300.000.000.000
5. Payments for equity investments in other entities	25		0
6. Proceed from collection investment in other entity	26		0
7. Receipts of interests and share of profit	27	55.311.536.116	11.592.365.132
Net cash flows from investing activities	30	(33.358.472.332)	75.302.747.585
III. Cash flows from financing activities			
1. Proceeds from issuance of ordinary shares	31		0
2. Money to return contributed capital to owners, buy back shares of the issued business	32		0
3. Proceeds from short-term borrowings	33	1.051.721.327.284	1.193.017.287.575
4. Payments to settle loan principals	34	(1.300.413.582.317)	(756.130.238.308)
5. Payments for principal of finance leaser	35		0
6. Dividend paid to owner	36	0	(39.932.743.325)
Net cash flows from financing activities	40	(248.692.255.033)	396.954.305.942
Net cash flows during the year (50 = 20+30+40)	50	(130.436.248.974)	104.379.150.078
Cash and cash equivalents at the beginning of the year	60	212.789.246.036	64.985.556.982
Impact of exchange rate fluctuation	61		
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	82.352.997.062	169.364.707.060

Hanoi, 27th October 2026

ACCOUNTANT

CHIEF ACCOUNTANT

GENERAL DIRECTOR

Nguyen Quang Hung

Phuong Thao Hien



Le Quang Tuan

NOTES TO THE FINANCIAL STATEMENTS

Year 2026

I. Operational characteristics of the business

1. Form of capital ownership:

Petrolimex Petrochemical Corporation - JSC, formerly known as Petrolimex Petrochemical Joint Stock Company, under the Vietnam National Petroleum Group (formerly Vietnam National Petroleum Corporation), operates under the Law on State-owned Enterprises, then was transformed into a joint stock company under Decision No. 1801/2003/QĐ-BTM dated 23 December 2003 issued by the Minister of Trade (currently known as the Ministry of Industry and Trade). The time of handover to the joint stock company was March 1, 2004 according to the handover minutes signed between representatives of the Ministry of Trade, Vietnam National Petroleum Corporation and Petrolimex Petrochemical Company. On February 5, 2013, the Board of Directors of the Vietnam National Petroleum Group issued Resolution No. 047/2013/PLX-NQ-HĐQT on approving the restructuring project of Petrolimex Petrochemical Joint Stock Company to form Petrolimex Petrochemical Corporation - JSC.

The parent company of the Corporation is Vietnam National Petroleum Group (“Petrolimex”) who owns 79.07% of the Corporation’s shares, other shareholders owning 20.93% of the shares.

2. Business areas:

Production, trading, import and export of petrochemical products and services related to petrochemicals.

3. Main business lines:

Trade and import, export lubricant, asphalt and chemicals (except for chemicals prohibited by the State) and other commodities of oil and gas industry;

Trade and import, export specialised materials and equipment of the petrochemical industry;

Provide transportation, warehouse, production, analysis and test, consultancy and technical services relating to the petrochemical industry;

Do real estate business; and

Provide maritime services and ship supplies.

4. The corporation's production and business cycle is within 12 months.

5. Business Structure

5.1. List of Subsidiaries:

- Petrolimex Asphalt Company Limited
 - Petrolimex Chemical Company Limited
- 5.2. List of Joint Ventures and Affiliates:
- VP Petrochemical Transport Joint Stock Company
- 5.3. List of Directly Affiliated Units
- Da Nang Petrochemical Branch
 - Saigon Petrochemical Branch
 - Can Tho Petrochemical Branch
 - Thuong Ly Lubricant Plant
 - Nha Be Lubricant Plant
6. The number of employees as of September 30, 2026 is 337 people

II. Annual, accounting period, accounting and presentation currency:

1. The annual accounting period of the Corporation starts from 1 January to 31 December.
2. The Corporation's accounting currency is Vietnam Dong ("VND").

III. Accounting standards and regimes:

1. Accounting regimes: Under Circular 99/2025/TT-BTC dated 27/10/2015.
2. Statement on Compliance with Accounting Standards and Accounting Regulations: We comply with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations concerning the preparation and presentation of financial statements.
3. Accounting Method Applied: Computerized accounting.

IV. Summary of significant accounting policies:

1. Types of exchange rates applied in accounting
 - Transactions in currencies different than VND during the year are converted to VND at the actual exchange rate on the transaction date
 - Year-end balances of assets and liabilities denominated in currencies other than VND are converted to VND at the transfer buying/transfer selling rate of the commercial bank where the corporation regularly conducts transactions at the end of the accounting year
 - All exchange rate differences are recorded in a separate income statement.
2. Principle for recognizing cash and cash equivalents: This includes cash and bank deposits. Cash equivalents are highly liquid short-term investments that can be easily converted into a specific amount of cash, have little risk of value changes, and are used to meet short-term cash payment commitments rather than for investment or other purposes.

3. Principles for investments

- a) Investments held to maturity: Recorded at cost less provision for doubtful receivables;
- b) Investments in subsidiaries, joint ventures, and associates:
 - Investments in subsidiaries and associates are initially recorded at cost, including the purchase price and directly related purchase costs. After initial recognition, these investments are determined at cost less the provision for impairment of the investment.
 - The provision for impairment of investment is established when the investee incurs losses that may lead to the parent company losing capital, unless there is evidence that the value of the investment has not deteriorated. The provision for impairment of investment is reversed when the investee subsequently generates profits to offset the previously established losses. The provision may only be reversed to the extent that the carrying value of the investment does not exceed the carrying value of the investment as assumed no provision had been recognized.

4. Receivables: Receivables are presented in the separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

Writing off uncollectible receivables:

Unit: VND

No	Customer name	Cancellation date	Amount
1.	Can Tho Footwear Company	31/12/2019	146.141.290
2.	Cuu Long Heavy Industry JSC	31/12/2019	118.833.600
3.	Vinh Hoang Co., Ltd.	31/12/2019	479.974.413
4.	North-South Expressway Transport Company Limited	31/12/2019	559.814.300
5.	Van Phong Technical and Commercial Joint Stock Company	30/09/2022	50.804.602
6.	Quang Tam Company Limited	30/09/2022	212.780.516
7.	Phuc Toan Viet Company Limited	31/10/2023	60.000.000
8.	Hoang Dat Company Limited	30/09/2025	943.975.153
	Total:		2.572.323.874

5. Principles for inventory:

- Inventory recognition principle: Based on the lower of cost and net realizable value.
- Inventory valuation method: Cost is calculated using the first-in, first-out (FIFO) method and includes all costs incurred to bring the inventory to its current location and condition.

For finished goods and work-in-process, cost includes raw materials, direct labor costs, and allocated manufacturing overheads. Net realizable value is estimated based on the selling price of the inventory minus estimated costs to complete the product and estimated costs to sell the product

- Inventory accounting Method: Perpetual inventory;
6. Accounting and Depreciation Principles for Tangible Fixed Assets (including perennial crops for periodic production, working animals), Intangible Fixed Assets, Leased Fixed Assets, investment properties.
 - Principles for Recognizing Fixed Assets: The original cost of tangible fixed assets includes the purchase price, import duties, non-refundable purchase taxes, and directly related costs to bring the asset to its intended operational location and condition. Costs incurred after the tangible fixed asset has been put into operation, such as repair, maintenance, and overhaul costs, are recognized in a separate income statement in the year in which the costs are incurred.
 - Method of Depreciating Fixed Assets: Straight-line method.
 7. Principles of accounting for deferred expenses:
 - Deferred expenses: According to current regulations.
 - Method of expense allocation: Straight-line method.
 8. Accounting principle for accounts payable: Cost principle.
 9. Principle for recognizing accrued expenses: According to current regulations
 10. Principle for recognizing and capitalizing borrowing costs: As an expense in the year in which it is incurred
 11. Principle for recognizing equity:
 - Principle for recognizing owner's equity, capital surplus, convertible bond options, and other owner's equity: Based on actual valuation.
 - Principle for recognizing exchange rate differences: According to accounting regulations and standards.
 - Principle for recognizing undistributed profits: According to accounting regulations and standards.
 12. Principles and methods for recognizing revenue and other income: According to accounting regulations and standards.
 - Revenue: Revenue is recognized in a separate income statement when the majority of the risks and benefits associated with ownership of the product or goods are transferred to the buyer. Revenue is not recognized if there are material uncertainties relating to the

recoverability of receivables or the possibility of sales returns. Sales revenue is recognized at net amount after deducting any discounts.

- Interest income: Recognized at a rate corresponding to the time based on the principal balance of deposits and the applicable interest rate.
13. Principles and methods for recognizing current corporate income tax expense (including supplemental corporate income tax expense as stipulated by global minimum tax regulations), deferred corporate income tax expense: As prescribed by the State.

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

1. Cash and cash equivalent

Unit: VND

Item	30-09-2026	01-01-2026
- Cash	4.557.406.933	6.822.737.171
- Demand deposit	77.795.590.129	205.966.508.865
- Money in transit		
- Cash equivalent		
Total	82.352.997.062	212.789.246.036

2. Allocated pending cost

Unit: VND

Item	30-09-2026	01-01-2026
a) Short term		
- Advertising cost	231.626.048	1.287.544.050
- Others	0	367.867.500
Total	231.626.048	1.655.411.550
b) Long term		
- The cost of investing in office at the MIPEC building	25.731.784.577	26.351.096.726
- Land lease costs at Dinh Vu Industrial Park	11.985.076.311	12.408.079.002
- Pending tool allocation	6.256.087.681	7.238.364.623
- Costs of repairing fixed assets	27.642.291.790	28.631.712.472
- Others	0	595.152.118
Total	71.615.240.359	75.224.404.941

4. Investment held to maturity

Unit: VNĐ

Item	30-09-2026			01-01-2026		
	Original price	Recoverable price	Allowances	Original price	Recoverable price	Allowances
a) Short term	110.000.000.000	110.000.000.000	0	76.077.534.247	76.077.534.247	0
Term deposit	110.000.000.000	110.000.000.000	0	76.077.534.247	76.077.534.247	0
- 10% Total value of short-term time deposits	110.000.000.000	110.000.000.000		76.077.534.247	76.077.534.247	
HDBank	110.000.000.000	110.000.000.000	0	76.077.534.247	76.077.534.247	0
- Other deposits	0	0	0	0	0	0

5. Investing capital in other entities

Unit: VNĐ

Item	Ownership percentage %	30-09-2026			Tỷ lệ sở hữu %	01-01-2026		
		Original price	Recoverable price	Allowances		Original price	Recoverable price	Allowances
1. Investing in subsidiaries		615.700.000.000	393.586.490.480	222.113.509.520		615.700.000.000	432.922.405.912	182.777.594.088
- Petrolimex Asphalt Company Limited	100%	361.400.000.000	361.400.000.000		100%	361.400.000.000	361.400.000.000	
-Petrolimex Chemical Company Limited	100%	254.300.000.000	32.186.490.480	222.113.509.520	100%	254.300.000.000	71.522.405.912	182.777.594.088
2. Investing in joint ventures and affiliated companies	0	66.000.000.000	0	66.000.000.000	0	66.000.000.000	0	66.000.000.000
- VP Petrochemical Transportation Joint Stock Company	43,78%	66.000.000.000	0	66.000.000.000	43,78%	66.000.000.000	0	66.000.000.000
3. Investing in other entities	0	0	0	0	0	0	0	0
Total	0	681.700.000.000	393.586.490.480	288.113.509.520	0	681.700.000.000	432.922.405.912	248.777.594.088

6. Receivable from customers

Unit: VNĐ

Item	30-09-2026		01-01-2026	
	Book value	Allowances	Book value	Allowances
a) Short-term				
- Customers reached 10% or more.	354.462.029.989	0	455.180.547.901	0
Petrolimex Chemical Company Limited	354.462.029.989	90.498.603.687	455.180.547.901	0
- Other	152.180.142.248	16.496.754.160	128.976.323.421	16.741.065.335
Total	506.642.172.237	106.995.357.847	584.156.871.322	16.741.065.335
b) Long-term				
Total	0	0	0	0
c) Receivable from related parties.				
Petrolimex Asphalt Company Limited	0			
Petrolimex Chemical Company Limited	354.462.029.989	90.498.603.687	455.180.547.901	0
VP Petrochemical Transportation Joint Stock Company	0	0	142.491.085	0
Petrolimex Nghe An Limited Liability Company	954.649.423	0	997.309.978	0
Petrolimex Phu Tho Limited Liability Company	5.882.345.642	0	3.694.900.177	0
Petrolimex Ha Tinh Limited Liability Company	3.424.722.185	0	1.657.169.984	0
Other subsidiaries of Vietnam National Petroleum Group	48.981.631.154	0	45.817.922.246	0
Total	413.705.378.393	90.498.603.687	507.490.341.371	0

7. Other receivables

Unit: VNĐ

Item	30-09-2026		01-01-2026	
	Book value	Allowances	Book value	Allowances
a) Short-term				
- Receivables from dividends and distributed profits	1.054.536.042	1.054.536.042	1.054.536.042	1.054.536.042
- Advances to employees	5.846.491.122	0	2.167.215.264	0
- Receivables from employees	436.219.773	0	546.239.256	0
- Deposit	310.856.271	0	404.779.100	0
- Petrolimex Asphalt Company Limited	2.333.843.675	0	5.633.284.729	0

Item	30-09-2026		01-01-2026	
	Book value	Allowances	Book value	Allowances
- Petrolimex Chemical Company Limited	24.104.384.573	16.753.728.707	22.337.872.455	0
- Interest receivables		0		0
- Others	205.666.296	0	412.059.680	0
Total	34.291.997.752	17.808.264.749	32.555.986.526	1.054.536.042
b) Long-term				
- Other	1.128.000.000		1.128.000.000	
Total	1.128.000.000	0	1.128.000.000	0

8. Bad debt

Unit: VNĐ

Item	30-09-2026		01-01-2026	
	Original cost	Recoverable value	Original cost	Recoverable value
- Total value of accounts receivable and loans that are overdue or not yet overdue but unlikely to be recovered	319.219.604.120	194.415.981.524	19.469.260.671	1.673.659.294
Total	319.219.604.120	194.415.981.524	19.469.260.671	1.673.659.294

10. Inventories

Unit: VNĐ

Item	30-09-2026		01-01-2026	
	Amount	Provision	Amount	Provision
- Goods in transit	25.937.356.991	0	10.140.025.181	
- Raw materials	394.560.214.467	703.389.148	287.415.440.934	
- Tools and supplies	9.667.714.091	0	8.171.854.206	
- Work in progress	43.590.897.112	0	45.961.268.231	
- Finished goods	120.742.898.370	1.563.081.863	164.403.738.896	
- Merchandise inventories	34.817.814.736	0	29.716.710.327	
Total	629.316.895.767	2.266.471.011	545.809.037.775	0

12. Construction in progress

Unit: VNĐ

Item	30-09-2026	01-01-2026
- Purchasing	1.236.347.625	511.910.125
+ 10% Purchasing	1.202.347.625	477.910.125
Investment - Management System Software	1.202.347.625	477.910.125
+ Other	34.000.000	34.000.000
- Construction in progress	44.165.905.287	8.652.705.005
+ 10% Construction in progress	38.745.521.917	8.054.184.342
CT Lubricants and Chemicals Da Nang warehouse	8.054.184.342	8.054.184.342
PLC office at the Vietnam National Petroleum Group building	30.691.337.575	
+ Others	5.420.383.370	598.520.663
Total	45.402.252.912	9.164.615.130

13. Tangible fixed assets

Unit: VNĐ

Increase/Decrease tangible fixed assets	Code	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
Cost	100					
Opening balance	110	293.996.033.189	393.247.685.585	63.614.824.679	48.920.403.956	799.778.947.409
Additions	111	0	10.324.296.140	5.109.089.637	4.405.537.022	19.838.922.799
Completion of capital construction investment	112	0	0	1.846.398.727	0	1.846.398.727
Other increase	113	0	0	0	0	0
Investment in real estate	114	0	0	0	0	0
Disposals and write off	115	0	0	-2.239.029.092	0	-2.239.029.092
Other decrease	116	0	0	0	0	0
Closing balance	120	293.996.033.189	403.571.981.725	68.331.283.951	53.325.940.978	819.225.239.843
Accumulated depreciation	200					
Opening balance	210	216.721.070.342	276.727.103.822	42.499.240.833	31.662.326.658	567.609.741.655
Depreciation	211	10.259.071.885	17.289.542.903	3.114.403.395	3.595.004.324	34.258.022.507
Other increase	212	0	0	0	0	0
Investment in real estate	213	0	0	0	0	0
Disposals and write off	214	0	0	-2.044.528.158	0	-2.044.528.158
Other decrease	215	0	0	0	0	0
Closing balance	220	226.980.142.227	294.016.646.725	43.569.116.070	35.257.330.982	599.823.236.004
Net book value	300					
Opening balance	310	77.274.962.847	116.520.581.763	21.115.583.846	17.258.077.298	232.169.205.754
Closing balance	320	67.015.890.962	109.555.335.000	24.762.167.881	18.068.609.996	219.402.003.839
Depreciation is over, still in use	330	75.550.348.148	103.886.473.920	18.439.223.748	22.522.383.993	220.398.429.809

14. Intangible fixed assets

Unit: VNĐ

Increase/Decrease intangible fixed assets	Code	Software program	Total
Cost	100		
Opening balance	110	17.167.761.761	17.167.761.761
Additions	111	128.165.252	128.165.252
Completion of capital construction investment	112		0
Investment in real estate	113		0
Other increase	114		0
Disposals and write off	115		0
Other decrease	116		0
Closing balance	120	17.295.927.013	17.295.927.013
Accumulated depreciation	200		
Opening balance	210	8.684.689.433	8.684.689.433
Depreciation	211	1.119.936.726	1.119.936.726
Other increase	212		0
Disposals and write off	213		0
Other decrease	214		0
Closing balance	220	9.804.626.159	9.804.626.159
Net book value	300		
Opening balance	310	8.483.072.328	8.483.072.328
Closing balance	320	7.491.300.854	7.491.300.854
Depreciation is over, still in use	330	5.349.935.312	5.349.935.312

15. Payables

Unit: VNĐ

Item	30-09-2026		01-01-2026	
	Value	Capable of paying	Value	Capable of paying
a) Short-term	80.879.519.401	80.879.519.401	86.980.103.002	86.980.103.002
Over 10% value	38.668.718.927	38.668.718.927	49.932.851.659	49.932.851.659
Totalenergies Lubrifiants	14.336.816.930	14.336.816.930	16.284.206.536	16.284.206.536
Exxonmobil Asia Pacificpte Ltd	15.891.011.836	15.891.011.836	30.798.095.921	30.798.095.921
Behn Meyer Specialties (M) Plt	8.440.890.161	8.440.890.161	2.850.549.202	2.850.549.202
Ducat Chemical Co., LTD	42.210.800.474	42.210.800.474	37.047.251.343	37.047.251.343
Others	80.879.519.401	80.879.519.401	86.980.103.002	86.980.103.002
Total	0	0	0	0
b) Long-term	0	0	0	0
Over 10% value	0	0		
Others	0	0	0	0
Total	0	0	0	0

16. Taxes and others receivable from and payable to State Treasury

Unit: VNĐ

Item	Code	01/01/2026		During the period			30/09/2026	
		Receivable	Payable	Estimaed payable	Actual payable	Deductiable	Receivable	Payable
Value Added Tax	1	0	986.331.596	198.907.146.994	(32.770.440.561)	(165.894.075.645)	0	1.228.962.384
Value Added Tax on Imported Goods	2	0	0	78.677.045.173	(78.677.045.173)	0	0	0
Excise tax	3	0	0	0	0	0	0	0
Import and export taxes	4	0	0	4.629.690.452	(4.629.690.452)	0	0	0
Corporate income tax	5	13.019.463.854	451.424.673	12.220.446.605	(7.999.130.939)	0	11.753.718.654	3.406.995.139
Personal income tax	6	0	353.965.256	3.352.805.873	(3.315.344.232)	0	155.336.284	546.763.181
Resource tax	7	0	0	0	0	0	0	0
Property tax, land rent	8	1.833.432.021	0	2.311.940.581	(720.767.461)	0	242.258.901	0
Environmental protection tax	9	0	3.191.126.880	24.029.162.280	(24.715.798.200)	0	0	2.504.490.960
Other	10	0	5.015.376	56.567.546	(61.582.922)	0	0	0
Recycling fees protect the environment	11	0	21.403.534.639	15.219.525.551	(21.403.534.639)	0	0	15.219.525.551
Fees, charges, and other payments.	12	0	0	129.670.000	(129.670.000)	0	0	0
Total	13	14.852.895.875	26.391.398.420	339.534.001.055	(174.423.004.579)	(165.894.075.645)	12.151.313.839	22.906.737.215

17. Payable for dividends and profits

Unit: VNĐ

Item	30/09/2026	01/01/2026
- Payable for dividends and profit	2.488.353.120	2.488.353.120
Total	2.488.353.120	2.488.353.120

18. Payable

Unit: VNĐ

Item	30/09/2026	01/01/2026
a) Short term		
- Investment expense for sales support	44.479.929.294	6.949.787.685
- Advertising expense	0	
- Land lease	0	
- Shipping expense	678.567.732	89.340.000
- Main repair costs for fixed assets	0	
- Others	5.382.319.025	673.619.226
Total	50.540.816.051	7.712.746.911
b) Long term		
- Interest expense		
- Other		
Total	0	0

19. Other payable

Unit: VNĐ

Item	30/09/2026	01/01/2026
a) Short term		
- Assets awaiting resolution	0	
- Trade union fee	2.603.404.037	2.096.278.603
- Social insurance	994.142.540	
- Health insurance		
- Unemployment insurance		
- Accepting short-term deposits and collateral.		
- Other	739.408.680	1.473.914.029
Total	4.336.955.257	3.570.192.632
b) Long term		
- Accept long-term deposit and collateral	0	0
- Other	2.000.000.000	2.000.000.000
Total	2.000.000.000	2.000.000.000

20. Loans and financial leases

Unit: VNĐ

Loans and financial leases	Code	30/09/2026		During the period		01/01/2026	
		Amount	Amount repayable	Increase	Decrease	Amount	Amount repayable
a) Short-term borrowing	100	582.397.093.612	582.397.093.612	1.051.727.741.778	(1.300.505.713.372)	831.175.065.206	831.175.065.206
Joint Stock Commercial Bank for Investment and Development of Vietnam	111	0	0	52.457.449.280	(147.979.925.337)	95.522.476.057	95.522.476.057
HSBC	112	114.322.028.846	114.322.028.846	114.322.028.846			0
Military Commercial Joint Stock Bank	113	0	0	6.414.494	(166.061.404.702)	166.054.990.208	166.054.990.208
Joint Stock Commercial Bank for Foreign Trade of Vietnam	114	265.581.391.785	265.581.391.785	283.727.881.040	(286.232.267.625)	268.085.778.370	268.085.778.370
Vietnam International Commercial Joint Stock Bank	115	0	0				0
Vietnam Prosperity Joint Stock Commercial Bank	116	0	0				0
Vietnam Joint Stock Commercial Bank for Industry and Trade	117	202.493.672.981	202.493.672.981	601.213.968.118	(700.232.115.708)	301.511.820.571	301.511.820.571
Saigon - Hanoi Commercial Joint Stock Bank	118	0	0				0
Vietnam Export Import Commercial Joint Stock Bank	119	0	0				0
Southeast Asia Commercial Joint Stock Bank	120	0	0				0
Shinhan Bank	121	0	0				0
BNP Paribas – Hanoi branch	122	0	0				0
Bank	123	0	0				0
b) Long term borrowing	200	0	0	0	0	0	0
From 1 to 5 years							
Over 5 years							

21. Equity

Unit: VNĐ

Item	Code	Equity					
		Owner's investment capital	Share premium	Other owner's equity	Net profit after tax and reserves	Other	Total
A	A	1	2	4	7	8	9
Beginning balance	A.10	807.988.390.000	3.561.050.000	466.200.000	443.561.371.092	(12.730.000)	1.255.564.281.092
Capital increase during the period	A.11						0
Profit for the period	A.12				69.972.596.651		69.972.596.651
Other increase	A.13						0
Capital reduction during the period	A.14				(40.398.783.000)		(40.398.783.000)
Loss during the period	A.15						0
Other decrease	A.16						0
Closing balance	A.20	807.988.390.000	3.561.050.000	466.200.000	473.135.184.743	(12.730.000)	1.285.138.094.743
Beginning balance this year	A.30	807.988.390.000	3.561.050.000	466.200.000	415.539.363.930	(12.730.000)	1.227.542.273.930
Capital increase during the period	A.31						0
Profit for the period	A.32				6.086.871.157		6.086.871.157
Other increase	A.33						0
Capital reduction during the period	A.34						0
Loss during the period	A.35						0
Other decrease	A.36				(4.023)		(4.023)
Closing balance this year	A.40	807.988.390.000	3.561.050.000	466.200.000	421.626.231.064	(12.730.000)	1.233.629.141.064

22. Details of owner's capital contribution

Unit: VNĐ

Item	30/09/2026	01/01/2026
b) Details of owner's capital contribution		
Capital contribution from Vietnam National Petroleum Group	638.892.590.000	638.892.590.000
Other	169.095.800.000	169.095.800.000
Total	807.988.390.000	807.988.390.000
d) Share		
Number of shares registered for issuance	80.798.839	80.798.839
Number of shares sold to the public	80.798.839	80.798.839
+ <i>Common stock</i>	80.798.839	80.798.839
+ <i>Preferred stock (classified as equity)</i>		
Number of shares repurchased (treasury shares)	1.273	1.273
+ <i>Common stock</i>	1.273	1.273
+ <i>Preferred stock (classified as equity)</i>		
Number of outstanding shares	80.797.566	80.797.566
+ <i>Common stock</i>	80.797.566	80.797.566
+ <i>Preferred stock (classified as equity)</i>	0	0
Par value of outstanding shares	10.000	10.000
d) Dividends		
Dividends are paid after the end of the fiscal year.	0	0
+ <i>Dividends have been announced on common stock.</i>		
+ <i>Dividends have been declared on preferred stock.</i>		
Unearned accumulated dividends on preferred stock		
e) Corporate funds		
Development Investment Fund	381.645.081.264	369.268.305.426
Other funds belonging to equity capital	20.463.604.691	20.463.604.691
g) Income and expenses, profits or losses are recognized directly in equity as required.		

23. Total revenue from sales and services

Unit: VNĐ

Item	09M/2026	09M/2025
a) Revenue		
- Revenue from: Lubricant	1.706.159.236.868	1.430.522.164.715
- Revenue from: Chemical		411.436.715.571
- Other	28.446.720.509	29.040.823.206
Total:	1.734.605.957.377	1.870.999.703.492
b) Significant transactions with related parties - Revenue		
Petrolimex Asphalt Company Limited	2.511.588.751	2.687.844.311
Petrolimex Chemical Company Limited	1.673.391.816	413.213.497.786
VP Petrochemical Transport Joint Stock Company	868.899.900	700.315.100
Nghe An Petroleum Company	67.783.388.500	46.058.973.601
Phu Tho Petroleum Company	55.605.589.260	29.735.202.673
Ha Tinh Petroleum Company	32.907.392.470	28.622.320.040
Other member companies of Petrolimex	1.190.976.648.808	1.002.042.331.335
Total:	1.352.326.899.505	1.523.060.484.846

25. Cost of sales

Unit: VNĐ

Item	09M/2026	09M/2025
- Cost of sale: Lubricant	1.252.227.696.213	1.064.616.979.614
- Cost of sale: Chemical		403.841.877.915
- Other	23.345.636.820	27.889.170.651
Allowance for Inventory Write-down; Allowance for Impairment of Biological Assets	2.266.471.011	
Cộng:	1.277.839.804.044	1.496.348.028.180

26. Financial income

Unit: VNĐ

Item	09M/2026	09M/2025
- Interest income from deposits and borrowings	1.408.688.060	8.029.817.879
- Dividends are profits distributed in cash or non-monetary assets.	33.000.000.000	3.562.547.253
- Foreign exchange gain	2.165.924.180	3.387.361.572
- Other	20.902.848.056	
Total:	57.477.460.296	14.979.726.704

27. Financial expenses

Unit: VNĐ

Item	09M/2026	09M/2025
- Interest expense on borrowings	29.216.633.755	16.126.610.249
- Payment discounts for customers	558.004.111	650.920.429
- Foreign exchange losses	3.424.522.308	7.158.381.805
- Investment loss provisions	39.335.915.432	-1.185.646.493
Total:	72.535.075.606	22.750.265.990

28. Other income

Unit: VNĐ

Item	09M/2026	09M/2025
Disposal of Property, Plant and Equipment	514.545.456	
- Other	1.145.951.437	985.797.516
Total:	1.660.496.893	985.797.516

29. Other expenses

Unit: VNĐ

Item	09M/2026	09M/2025
- Carrying Amount of Fixed Assets Disposed of and Related Disposal Costs	204.290.935	
- Other	2.774.692.329	805.522.561
Total:	2.978.983.264	805.522.561

30. Cost of goods sold

Unit: VNĐ

Item	09M/2026	09M/2025
- Employee costs	39.760.874.101	38.188.650.248
- Depreciation cost of fixed assets	8.709.985.970	6.249.910.147
- Costs of repairing fixed assets	4.662.939.833	4.316.324.759
- Shipping costs	25.419.304.142	21.598.768.569
- Sales support, advertising, and marketing expenses	96.759.816.050	81.594.497.547
- Outsourced services costs, office expenses, and travel expenses	18.087.312.582	14.587.820.735
- Other	38.579.797.202	35.657.452.581
Total:	231.980.029.880	202.193.424.586

31. Business management costs

Unit: VNĐ

Item	09M/2026	09M/2025
- Employee costs	46.587.673.330	41.119.013.365
- Depreciation cost of fixed assets	3.357.520.601	3.757.119.946
- Outsourced services costs, office expenses, and travel expenses.	11.322.366.485	12.755.713.328
- Provision for doubtful receivables (or reversal of provision for doubtful receivables)	107.008.021.219	265.661.973
- Taxes, fees and charges	7.449.780.996	4.669.464.652
- Others	14.377.341.379	14.555.132.497
Total	190.102.704.010	77.122.105.761

32. Production and business costs by element

Unit: VNĐ

Item	09M/2026	09M/2025
- Cost of raw materials and supplies	1.156.595.683.835	1.457.876.018.005
- Labor costs	111.577.162.023	93.187.723.862
- Depreciation cost of fixed assets	35.377.959.233	33.041.427.639
- Outsourced service costs	32.047.537.260	25.922.506.423
- Others	322.487.562.405	127.065.900.707
Total:	1.658.085.904.756	1.737.093.576.636

34. Items outside the Consolidated Statement of Financial Position

Unit: VNĐ

Item	30/06/2026	01/01/2026
c) Foreign currencies	863.221.107	415.282.003
d) Gold	193.770.000	193.770.000
e) The difficult debt collection issue has been resolved.	2.572.323.874	2.572.323.874

36. Add explanatory information

Unit: VNĐ

Item	Value
1. Cash and cash equivalents held by the business but not subject to restrictions on their use.	
Demand deposits	77.795.590.129
Vietnam Prosperity Joint Stock Commercial Bank	3.348.501.065
Vietnam Foreign Trade Commercial Bank	49.678.630.037
Vietnam Joint Stock Commercial Bank for Industry and Trade	22.594.348.970
Other	2.174.110.057
Cash equivalent	0

Item	Value
2. Provide a detailed explanation of the list of existing tangible fixed assets and those liquidated/sold/transferred during the period, with a value of 10% or more of the total tangible fixed assets	
3. Provide a detailed explanation of the list of existing intangible fixed assets and those liquidated/sold/transferred during the period with a value of 10% or more of the total value of intangible fixed assets	
Email PLC system	3.814.284.398
Business accounting management software from Piacom	4.096.400.000
Doffice	1.758.000.000
4. Detailed explanation of the list of existing investment properties and those liquidated/sold/transferred during the period with a value of 10% or more of the total investment property value	

Hanoi, 27th October 2026

ACCOUNTANT

CHIEF ACCOUNTANT

GENERAL DIRECTOR

Nguyen Quang Hung

Phuong Thao Hien



Le Quang Tuan