

No. 583./CBTT-BMF

*Dong Nai, October 20, 2025*

**PERIODIC INFORMATION DISCLOSURE ON FINANCIAL STATEMENTS**

**To : State Securities Commission of Vietnam**

**Hanoi Stock Exchange**

Pursuant to the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Dong Nai Building Materials and Fuel Joint Stock Company hereby discloses its Quarter III/2025 financial statements to the Hanoi Stock Exchange as follows:

1 · **Organization name: Dong Nai Building Material And Fuel Joint Stock Company**

- Ticker: BMF
- Address: No. 255B, Pham Van Thuan Street, Tan Mai Ward, Bien Hoa City, Dong Nai.
- Tel: 02513 819431 Fax: 02513 822014
- Email: Website: <https://chatdotdongnai.com>

2 · **Disclosed information content:**

- **Quarter II/2025 Financial Statements:**

- ☒ Separate financial statements (The listed organization has no subsidiaries and the superior accounting unit has no affiliated units)
- ☐ Consolidated financial statements (The listed organization has subsidiaries)
- ☐ Combined financial statements (The listed organization has affiliated accounting units with separate accounting systems).

- **Cases subject to explanation:**

+ The audit organization gives an opinion other than an unqualified opinion on the financial statements (for the reviewed/audited 2024 financial statements):

☐ Yes

☐ No

Explanation document if “Yes” is checked:

☐ Yes

☐ No



+ The after-tax profit in the reporting period differs by 5% or more before and after the audit, or changes from loss to profit or vice versa (for the audited 2024 financial statements):

☐ Yes

☐ No

Explanation document if “Yes” is checked:

☐ Yes

☐ No

+ After-tax profit in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☐ Yes

☒ No

Explanation document if “Yes” is checked:

☐ Yes

☐ No

+ The after-tax profit in the reporting period shows a loss, changing from profit in the same period last year to loss in this period or vice versa:

☐ Yes

☒ No

Explanation document if “Yes” is checked:+

☐ Yes

☐ No



This information has been disclosed on the company's website on: October 20, 2025 at the link: <https://chatdotdongnai.com>

**Attachments:**

- Quarter III/2025 Financial Statements:

**Organization Representative**

Authorized person for information disclosure  
(Sign, clearly state full name, title and seal)



**Bui Thi Loan**



## DONG NAI BUILDING MATERIAL AND FUEL JOINT STOCK COMPANY

Form No: B01a-DN

(Issued in accordance with Circular No. 200/2014/TT-  
BTC dated December 22, 2014 of the Ministry of  
Finance)

## INTERIM INTERIM BALANCE SHEET

As of September 30, 2025

Unit: VND

Targets	Codes	Notes	September 30, 2025	January 01, 2025
1	2	3	4	5
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>553,741,222,896</b>	<b>628,705,383,141</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>V.1</b>	<b>17,202,986,988</b>	<b>42,620,435,447</b>
1. Cash	111		17,202,986,988	17,620,435,447
2. Cash equivalents	112			25,000,000,000
<b>II. Short-term financial investments</b>	<b>120</b>		<b>237,240,000,000</b>	<b>258,300,000,000</b>
1. Securities trading	121			
2. Provision for diminution in value of trading securities (*)	122			
3. Investment held to maturity date	123	<b>V.2</b>	237,240,000,000	258,300,000,000
<b>III. Short-term receivables</b>	<b>130</b>		<b>148,396,332,380</b>	<b>152,105,465,172</b>
1. Short-term receivables from customers	131	<b>V.3</b>	102,920,491,826	99,273,024,163
2. Short-term advances to suppliers	132	<b>V.4</b>	44,781,922,831	48,885,516,803
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
5. Short-term loans receivables	135			
6. Other short-term receivables	136	<b>V.5</b>	7,209,932,101	10,199,043,981
7. Provision for doubtful debts (*)	137	<b>V.7</b>	(10,429,822,172)	(10,165,927,569)
8. Shortage of assets awaiting resolution	139	<b>V.6</b>	3,913,807,794	3,913,807,794
<b>IV. Inventory</b>	<b>140</b>		<b>150,683,804,583</b>	<b>175,108,909,953</b>
1. Inventory	141	<b>V.8</b>	150,683,804,583	175,108,909,953
2. Provision for devaluation of inventories (*)	149			
<b>V. Other current assets</b>	<b>150</b>		<b>218,098,945</b>	<b>570,572,569</b>
1. Short-term prepaid expenses	151	<b>V.11</b>	218,098,945	357,693,568
2. Value added tax deducted	152			212,879,001
3. Taxes and other receivables from State	153			
4. Government bonds purchased for resale	154			
5. Other current assets	155			
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>88,324,944,847</b>	<b>88,000,635,752</b>
<b>I. Non-current receivables</b>	<b>210</b>		<b>2,917,266,000</b>	<b>4,137,186,000</b>
1. Long-term receivables from customers	211			
2. Long-term prepayments to suppliers	212	<b>V.4</b>	2,297,376,000	3,207,296,000
3. Working capital provided to sub-units	213			
4. Long term internal receivables	214			
5. Long-term loans receivables	215			
6. Other long-term receivables	216	<b>V.5</b>	619,890,000	929,890,000
7. Provision for doubtful long-term receivables (*)	219			
<b>II. Fixed assets</b>	<b>220</b>		<b>18,243,178,020</b>	<b>20,290,446,360</b>
1. Tangible fixed assets	221	<b>V.9</b>	7,148,717,117	9,132,978,059
- Cost/ Historical cost	222		37,009,554,286	36,968,731,946
- Accumulated depreciation (*)	223		(29,860,837,169)	(27,835,753,887)
2. Leased fixed assets	224			
- Cost/ Historical cost	225			





Targets	Codes	Notes	September 30, 2025	January 01, 2025
1	2	3	4	5
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	11,094,460,903	11,157,468,301
- Cost/ Historical cost	228		12,677,677,564	12,677,677,564
- Accumulated depreciation (*)	229		(1,583,216,661)	(1,520,209,263)
<b>III. Investment properties</b>	<b>230</b>			
- Cost/ Historical cost	231			
- Accumulated depreciation (*)	232			
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>282,899,988</b>	<b>226,250,000</b>
1. Long-term unfinished production and business costs	241			
2. Construction cost in progress	242		282,899,988	226,250,000
<b>V. Long-term financial investments</b>	<b>250</b>	<b>V.2</b>	<b>64,382,331,352</b>	<b>61,186,803,984</b>
1. Investments in subsidiaries	251			
2. Invest in joint ventures, associates	252		54,509,017,146	51,313,489,778
3. Investing capital in other companies	253		10,000,000,000	10,000,000,000
4. Provision for long-term financial investments (*)	254		(126,685,794)	(126,685,794)
5. Investment held to maturity date	255			
<b>VI. Other long-term assets</b>	<b>260</b>		<b>2,499,269,487</b>	<b>2,159,949,408</b>
1. Long-term prepaid expenses	261	V.11	2,499,269,487	2,159,949,408
2. Deferred income tax assets	262			
3. Long-term equipment and spare parts for replacement	263			
4. Other long-term assets	268			
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>642,066,167,743</b>	<b>716,706,018,893</b>
<b>CAPITAL</b>				
<b>C - LIABILITIES</b>	<b>300</b>		<b>450,396,932,885</b>	<b>536,633,975,707</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>444,614,366,218</b>	<b>530,376,775,701</b>
1. Payables to short-term sellers	311	V.13	2,603,946,178	2,165,116,757
2. Short-term advances from customers	312	V.14	4,672,705,242	5,292,876,607
3. Taxes and other payables to State budget	313	V.15	3,939,455,049	2,603,374,897
4. Payables to employees	314		1,654,746,744	2,089,238,625
5. Short-term accrued expenses	315	V.16	1,408,606,616	2,670,955,970
6. Short-term intra-company payables	316			
7. Payables under schedule of construction contract	317			
8. Short-term unrealized revenue	318		123,545,455	120,545,455
9. Other short-term payables	319	V.17	3,349,474,527	3,003,348,917
10. Short-term loans and borrowings	320	V.12	425,964,707,892	511,589,288,909
11. Provision of short-term payables	321			
12. Bonus and welfare	322		897,178,515	842,029,564
13. Price stabilization fund	323			
14. Government bonds purchased for resale	324			
<b>II. Long-term Liabilities</b>	<b>330</b>		<b>5,782,566,667</b>	<b>6,257,200,006</b>
1. Long-term accounts payable to suppliers	331			
2. Long-term prepayment by buyers	332			
3. Long-term accrued expenses	333			
4. Intra-company payables for operating capital received	334			
5. Long-term intercompany payables	335			
6. Long-term unrealized turnover	336			
7. Other long-term payables	337	V.17	5,782,566,667	5,163,566,667
8. Long-term borrowings and finance lease liabilities	338	V.12		1,093,633,339
9. Convertible bonds	339			
10. Preferred shares	340			



Targets	Codes	Notes	September 30, 2025	January 01, 2025
1	2	3	4	5
11. Payable deferred income tax	341			
12. Long-term provisions	342			
13. Funds for science and technology development	343			
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>191,669,234,858</b>	<b>180,072,043,186</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>V.18</b>	<b>191,669,234,858</b>	<b>180,072,043,186</b>
1. Capital contributed by the owner	411		158,480,630,000	158,480,630,000
- Common shares with voting rights	411a		158,480,630,000	158,480,630,000
- Preferred shares	411b			
2. Share premium	412			
3. Option to convert bonds	413			
4. Other capital of the owner	414			
5. Treasury shares (*)	415			
6. Asset revaluation difference	416			
7. The exchange rate differences	417			
8. Development & investment fund	418			
9. Fund to support business arrangements	419			
10. Other funds belong to equity	420			
11. Undistributed earnings	421		33,188,604,858	21,591,413,186
- Accumulated undistributed profit after tax until the ending previous period	421a		20,784,264,235	5,448,434,174
- Undistributed profit after tax for the current period	421b		12,404,340,623	16,142,979,012
12. Capital expenditure funds	422			
<b>II. Funding sources and other funds</b>	<b>430</b>			
1. Funding	431			
2. Funds that form of fixed assets	432			
<b>TOTAL CAPITAL (440 = 300 + 400)</b>	<b>440</b>		<b>642,066,167,743</b>	<b>716,706,018,893</b>

Made on 10, October 2025

**Prepared by**  
(Signature, full name)  
(signed)

**Chief accountant**  
(Signature, full name)  
(signed)

**Director**  
(Signature, full name, stamp)  
(signed and sealed)

**Nguyen Thanh Hai**

**Vu Thi Kim Thanh**

**Nguyen Hoang Linh**

- Practicing certificate No.:
- Accounting services provider

## INTERIM INCOME STATEMENT

Quarter 3, 2025

Unit: VND

Targets	Codes	Notes	Quarter 3		Accumulated from the beginning of the year to the end of the quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenues from sales and services	01	VI.1	765,513,622,813	798,728,147,627	2,346,426,140,712	2,535,120,158,367
2. Deductions from revenues	02					
3. Net revenue from sales and services (10 = 01 - 02)	10		765,513,622,813	798,728,147,627	2,346,426,140,712	2,535,120,158,367
4. Costs of goods sold	11	VI.2	747,427,096,658	780,211,055,818	2,292,473,062,713	2,478,607,669,200
5. Gross profit from sale of goods and provision of services (20 = 10 - 11)	20		18,086,526,155	18,517,091,809	53,953,077,999	56,512,489,167
6. Financial revenue	21	VI.3	2,700,429,302	2,969,579,375	10,590,731,606	10,615,932,278
7. Financial expenses	22	VI.4	5,311,496,371	5,837,818,185	17,237,505,355	18,765,088,441
- In which: Interest expenses	23		5,311,496,371	5,837,818,185	17,237,505,355	18,765,088,441
8. Selling expenses	25	VI.7	5,428,686,002	5,672,981,826	16,443,642,760	18,319,812,616
9. General and administration expenses	26	VI.8	4,624,287,673	4,641,952,299	15,129,072,469	13,854,709,705
10. Net profit from business operations (30 = 20 + (21 - 22) - 25 - 26)	30		5,422,485,411	5,333,918,874	15,733,589,021	16,188,810,683
11. Other income	31	VI.5	441,785	78,421,962	85,303,274	370,629,209
12. Other expenses	32	VI.6	133,525,623	161,785,725	459,868,007	510,491,525
13. Other profit (40 = 31 - 32)	40		(133,083,838)	(83,363,763)	(374,564,733)	(139,862,316)
14. Accounting gross profit before tax (50 = 30 + 40)	50		5,289,401,573	5,250,555,111	15,359,024,288	16,048,948,367
15. Expense from current Corporate income tax	51	VI.10	1,110,020,290	1,088,236,356	2,954,683,665	3,240,970,740
16. Deferred corporate income tax expenses	52					
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		4,179,381,283	4,162,318,755	12,404,340,623	12,807,977,627
18. Basic earnings per share (*)	70					
19. Diluted earnings per share (*)	71					

Note: (\*) Only applicable at Joint stock companies

Made on 10, October 2025

**Prepared by**  
(Signature, full name)  
(signed)

**Chief accountant**  
(Signature, full name)  
(signed)

**Director**  
(Signature, full name, stamp)  
(signed and sealed)

**Nguyen Thanh Hai**  
- Practicing certificate No.:  
- Accounting services provider

Vu Thi Kim Thanh

Nguyen Hoang Linh



## STATEMENT OF INTERIM CASH FLOWS

(Indirect method)  
Quarter 3, 2025

Unit: VND

Targets	Codes	Notes	Accumulated from the beginning of the year to the end of the quarter	
			Current year	Previous year
1	2	3	4	5
<b>I. Cash flow from operating activities</b>				
1. Profit before tax	01		15,359,024,288	16,048,948,367
2. Adjustments of amounts				
- Depreciation of fixed assets and investment properties	02		2,088,090,680	1,964,548,102
- Provisions	03		263,894,603	-
- Foreign exchange difference (gains)/losses due to revaluation of monetary items of foreign currencies	04			
- Profit, loss from investing activities	05		(10,590,731,606)	(10,621,386,823)
- Interest expenses	06		17,237,505,355	18,765,088,441
- Other adjustment items	07			
3. Profits from trading before changes in working capital	08		24,357,783,320	26,157,198,087
- Increase or decrease in receivables	09		1,903,856,636	6,408,634,628
- Increase or decrease in inventory	10		24,425,105,370	(18,910,877,691)
- Increase or decrease in payables (Excluding interest payable, corporate income tax payable)	11		442,291,617	1,116,553,443
- Increase or decrease in prepaid expenses	12		(199,725,456)	(495,110,278)
- Increase or decrease in trading securities	13			
- Interest paid	14		(17,595,758,378)	(19,178,437,679)
- Paid corporate income tax	15		(2,612,699,676)	(850,000,000)
- Other proceeds from operating activities	16			
- Other expenditures on operating activities	17		(752,000,000)	
Net cash flow from operating activities	20		29,968,853,433	(5,752,039,490)
<b>II. Cash flows from investment activities</b>				
1. Expenses for procurement, construction of fixed assets and other long-term assets	21		(97,472,328)	(2,640,742,593)
2. Proceeds from disposals, sales of fixed assets and other long-term assets	22			5,454,545
3. Loans to and payments for purchase of debt instruments of other entities	23		(76,500,000,000)	(173,600,000,000)
4. Collections from borrowers and proceeds from disposal of debt instruments of other entities	24		97,560,000,000	189,470,000,000
5. Expenditures on equity investments in other entities	25		(5,050,320,000)	(1,400,266,780)
6. Recovery of investments in other entities	26		1,854,792,632	
7. Interest and dividends received	27		13,564,912,160	12,709,738,037
Net cash flow from investments activities	30		31,331,912,464	24,544,183,209
<b>III. Cash flow from financial activities</b>				
1. Proceeds from the issue of shares, receipt of contribution capital of the owner	31			
2. Payment of capital contributed to owners, repurchase of shares issued by the business	32			
3. Proceeds from borrowing	33	VII.1	2,084,539,597,724	2,039,779,043,136
4. Repayment of loan principal	34	VII.2	(2,171,257,812,080)	(2,069,098,433,172)
5. Repayment of financial principal	35			
6. Dividends or profits paid to owners	36			
Net cash flow from financing activities	40		(86,718,214,356)	(29,319,390,036)

Net cash flows in the period (50 = 20 + 30 + 40)	50		(25,417,448,459)	(10,527,246,317)
Cash and cash equivalents existing at the beginning of the period	60		42,620,435,447	19,964,578,596
Effect of exchange rate fluctuations on foreign currency conversion	61			
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		17,202,986,988	9,437,332,279

**Prepared by**  
(Signature, full name)  
(signed)

**Chief accountant**  
(Signature, full name)  
(signed)

Made on 10, October 2025  
**Director**  
(Signature, full name, stamp)  
(signed and sealed)

**Nguyen Thanh Hai**

**Vu Thi Kim Thanh**

**Nguyen Hoang Linh**

- Practicing certificate No.:
- Accounting services provider



## NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2025

### I. Characteristics of Enterprise:

**1. Form of equity ownership** Dong Nai Building Material and Fuel Joint Stock Company ("the Company") is an enterprise equitized from a state-owned enterprise according to Decision No. 2863/2003/QĐ.CT.UBT dated September 5, 2003 issued by the People's Committee of Dong Nai province. The Company operates under the Joint Stock Enterprise Registration Certificate No. 4703000089 (new number is 3600661303) firstly issued by the Department of Planning and Investment of Dong Nai province on January 6, 2004 and registered for the 21st change on November 21, 2024.

The Company's charter capital as of September 30, 2025 and January 01, 2025 is VND 158,480,630,000, equivalent to 15,848,063 shares with a par value of VND 10,000/share.

The Company's shares are traded on the Upcom stock exchange at the Hanoi Stock Exchange with the stock code BMF and the first trading day is April 16, 2018.

The Company's headquarters is located at 255B Pham Van Thuan, Tam Hiep Ward, Dong Nai Province.

**2. Business activities:** The company operates in the field of commerce.

**3. Business lines:** According to the Business Registration Certificate, the Company's business lines are:

- Retail of fuel, engines in specialized stores; Details: Gasoline, oil, grease, lubricants (only operating in case of meeting business conditions as prescribed by law);
- Restaurants and mobile food services. Details: Restaurants, eateries, food and beverage establishments (excluding bars and beverage services with dancing) (only operating as approved by competent authorities and having sufficient business conditions according to the provisions of law);
- Dealership of automobiles and other motor vehicles. Details: Car dealership (12 seats or less);
- Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals. Details: Wholesale of agricultural products (implemented according to Decision No. 62/2013/QĐ-TTg dated October 25, 2013 of the Prime Minister);
- Retail of other new goods in specialized stores. Details: Liquefied petroleum gas, fuel (only operating in case of meeting business conditions as prescribed by law);
- Wholesale of other construction materials and installation equipment. Details: Wholesale of construction materials;
- Production of construction materials from clay (not produced at headquarters, only operating when the competent authority approves the location and has sufficient business conditions according to the provisions of law);
- Exploitation of stone, sand, gravel, clay. Details: Stone exploitation (only operating when meeting business conditions as prescribed by law);
- Sale of spare parts and accessories for automobiles and other motor vehicles;
- Wholesale of other household items. Details: Household electrical appliances, lamps and electric lighting fittings;
- Real estate business, land use rights owned by the owner, user or lessee (only operating in case of meeting business conditions according to regulations of law);
- Maintenance and repair of cars and other motor vehicles (only operating in case of meeting business conditions as prescribed by law);
- Retail of hardware, paint, glass and other construction installation equipment in specialized stores. Details: Retail of construction materials;
- Wholesale of solid, liquid, gaseous fuels and related products. Details: Gasoline, oil, lubricants, liquefied petroleum gas and lubricants (only operating in case of meeting business conditions as prescribed by law);



- Planting other perennial plants. Details: Planting industrial trees (not operating at headquarters).  
During the year, the Company's main activities were retailing of gasoline, oil, lubricants, liquefied petroleum gas and fuels.

**4. Normal business and production period:** The Company's normal business and production cycle not more than 12 months

## **II. Fiscal year, currency units used in accounting**

**1. Financial year:** Starting from January 1 and ending on December 31 of each year.

**2. The currency used in accounting** Vietnamese Dong (VND)

## **III. Standards and regime of accounting applied**

**1. Applied accounting system:** The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

**2. Declaration of compliance with accounting standards and accounting** The Company has applied Vietnamese Accounting Standards and its guideline documents issued by the State. The financial statements are prepared and presented in accordance with all provisions of each standards, circular guiding the implementation of current Accounting Regime and standards.

## **IV. Accounting policies applied in cases where the enterprise operates continuously.**

**1. Basis of financial statement** The financial statements are prepared on the accrual basis of accounting (except for information related to cash flows).

**2. Foreign currency transactions:** During the period, transactions arising in currencies other than VND are converted into VND at the actual transaction exchange rate at the time the transaction occurs. At the end of the financial year, the Company revalues monetary items denominated in foreign currencies at the exchange rate on this date.

Foreign exchange difference arising during the period from transactions in foreign currencies that are included in financial income or financial expenses. Foreign exchange difference due to revaluation of monetary items denominated in foreign currencies at the date of ending the fiscal year after offsetting the increasing difference and the decreasing difference as recorded into financial income or financial expenses.

**3. Principles for recognition of cash and cash equivalents** Cash includes cash on hand, demand deposits, cash in transit. Cash equivalents are short-term investments with a grace period of no more than 3 months from the date of investment and readily convertible into known amounts of cash and there is no risk of being converted into cash at the time of reporting.

### **4. Accounting principles for financial investments**

Investments in associates: Associates are entities in which the Company has significant influence but not control over financial and operating policies. Significant influence is expressed in the right to participate in making decisions on the financial policies and operations of the investee enterprise but not control these policies.

Investments in associates are initially recognized at cost, including acquisition or capital contribution plus any directly attributable costs of investing. In case of investment with non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary asset at the time of arising.

Dividends and profits from periods prior to the investment being purchased are accounted for as a reduction in the value of the investment itself. Dividends and profits from periods after the investment is purchased are recognized as revenue. Dividends are received in shares, the Company only tracks the number of additional shares, not recording the value of the shares received.

Provision for losses on investments in associates is made when the associate suffers a loss, with the provision equal to the difference between the actual capital contributions of the parties in the associate and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual capital contributions of the parties in the associate.

Increases and decreases in the provision for investment losses in associates that must be set up at the end of the fiscal year are recorded in financial expenses.



## 5. Accounting principles on loans receivable:

Receivables are stated at cost less allowance for doubtful debts.

The classification of receivables is receivable from customers and other receivables are carried out on the following principles:

- Trade receivables represent trade receivables arising from purchase - sale transactions between the Company and the buyer being an independent entity to the Company.

The allowance for doubtful debts represents the estimated loss due to non-payment arising from receivables outstanding at the balance sheet date. The establishment or reversal of the provision for doubtful debts is recorded in the administrative expenses of the business on the income statement.

## 6. Principles of recording inventory:

- Principles of recording inventory: Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- Merchandises: including purchase cost and other directly related costs incurred in order to obtain inventories at the current location and status.

Net realizable value is the estimated selling price of inventories in the ordinary production and business period minus the estimated costs to complete and the estimated costs necessary for their sale.

- Method of calculating inventory value: Average at the end of the period

- Method of inventory accounting: Regular declaration method

- Methods of setting up provision for devaluation of stocks: Provision for devaluation of inventories is made for each item of inventories whose original cost is greater than the net realizable value. Increases and decreases to the provision balance as at the end of the accounting period are recognized in cost of goods sold.

## 7. Principle of recognizing and depreciating fixed assets:

Tangible fixed assets are stated at cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses of the Company to have these fixed assets as of the dates they are ready to be put into use. Costs incurred after the initial recognition are recognized only to the extent that it is probable that future economic benefits associated with the use of the asset will substantially increase. The costs incurred are not satisfied these conditions are recognized as cost of production, sales in the period.

When assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the financial statements and any gain or loss resulting from their disposal is included in the income statement.

Depreciation of tangible fixed assets is calculated using the straight-line depreciation method over the estimated useful lives of the assets as follows:

	Number of year
House, building materials:	4-25
Machinery and equipment:	5-8
Means of transportation:	4-8
Equipment, management tools:	5

Intangible fixed assets are stated at cost less accumulated depreciation. Historical costs of Intangible fixed assets include all the expenses of the Company to have these fixed assets as of the dates they are ready to be put into use. Expenditures related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period unless they are tied to a specific intangible fixed asset and increase the economic benefits of these assets.

When Intangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off, and any gain or loss resulting from their disposal is included in the income or expense for the year.

The Company's intangible fixed assets include:

Land use rights



Land use rights are all expenditures of the Company that are directly attributable to the use of land, including: expenses for land use rights, expenses for compensation, ground clearance, ground leveling, registration fee, ... Land use rights are amortized using the straight-line method over 29 – 50 years.

#### Software

The purchase price of computer software that is not an integral part of the relevant hardware is capitalized. The historical cost of computer software is all expenses that the Company has spent up to the time of putting the software into use. Computer software is amortized on a straight-line basis over 5 years.

#### **8. Deferred corporate income tax accounting principles:**

Refundable income tax is the corporate income tax payable or refundable on the temporary difference between the carrying amount of an asset and a liability for financial reporting purposes and the base for calculating income tax. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only when it is probable that future taxable profits will be available against which the temporary differences can be utilized.

#### **9. Accounting principles for prepaid expenses:**

Prepaid expenses include the actually incurred costs related to the results of business activities of many accounting periods. Prepaid expenses of the Company include the following expenses:

##### Tools

Tools already in use are allocated to expenses on a straight-line basis with a allocation period not exceeding 36 months.

**10. Accounting principles for payable liabilities:** Liabilities and expenses payable are recognized for the amount payable in the future relating to the goods and services received.

**11. Loan recognition principles:** Borrowing costs include interest and other costs incurred directly in connection with the loans.

**12. Principle of record and capitalization of borrowing costs:** Borrowing costs are recognized in financial expenses in the year, except when borrowing costs directly attributable to the construction or production of a qualifying asset are included in the cost of that asset (capitalized). Borrowing cost capitalization ceases when the major activities required to prepare unfinished assets for use or sale have been completed.

**13. Principle of recognition of expenses:** Expenses payable are recognized based on the estimated estimates of the amount payable.

#### **14. The principle of recognition of equity:**

Principle of recognizing equity Owners' equity is recorded according to the actual capital contributed by the shareholders

#### **15. Principles and methods of recording revenues:**

- Sales revenue:

- Revenue from sales is recognized when all five (5) conditions are met:

- (a) The Company has transferred the majority of the risks and benefits associated with ownership of the products and goods to the buyer.
- (b) The Company no longer retains management of goods as the owner or control of goods.
- (c) The revenue can be measured reliably.
- (d) The Company has or will receive economic benefits from the sale.
- (e) Identify the costs related to the sale.

- Revenue from service supply:

Service provision revenue is recorded when the transaction results are determined reliably. Where services are performed over several periods, the revenues recognized during the period are based on the results of the work completed on the balance sheet date. The outcome of a service transaction is determined when all meeting the following conditions:



- The revenue can be measured reliably.
- It is probable that there are economic benefits from the transaction of services.
- Determine the portion of work completed at the end of the fiscal year.
- Determine the costs incurred for the transaction and the costs of completing such transaction.
- Revenue from financial activities: is recognized on an accrual basis and determined based on the balances of deposit accounts and the actual interest rates for each period.

#### 16. Principles and methods of recognition of current corporate income tax expense

Current income tax is a tax calculated based on taxable income. Taxable income is different from the accounting profit due to the adjustment of temporary differences between tax and accounting, non-deductible expenses as well as adjustment of non-taxable incomes and moved losses.

#### 17. Related parties:

- Parties are considered to be related if they are capable of controlling or significant influence over the other party in making decisions about financial and operating policies. Parties are also considered to be related if they are subject to common control or generally significant influence.

- The following individuals/companies are considered related parties:

Individual/Company	Location	Relationship
Quang Ninh Bus Station Joint Stock Company	Vietnamese	Shareholders holding 5% or more of voting shares
Petrolimex	Vietnamese	Shareholders holding 5% or more of voting shares
PETEC TRADING AND INVESTMENT CORPORATION	Vietnamese	Shareholders holding 5% or more of voting shares
Rang Dong Food Company Limited	Vietnamese	Associated company
Long Thanh Trading Joint Stock Company:	Vietnamese	Associated company
Board of Directors, Board of Supervisors, Board of Management	Vietnamese	Key members

#### V. Additional information for items in the balance sheet

##### 1. Cash

Unit: VND

Targets	September 30, 2025	January 01, 2025
- Cash	13,257,581,182	12,693,715,534
- Bank deposits	3,945,405,806	4,926,719,913
- Cash equivalents		25,000,000,000
<b>Total</b>	<b>17,202,986,988</b>	<b>42,620,435,447</b>

##### 2. Financial investments

###### a) Held to maturity investments

Targets	September 30, 2025		January 01, 2025	
	Original price	Book Value	Original cost	Book Value
Short-time				
- Term deposits	237,240,000,000	237,240,000,000	258,300,000,000	258,300,000,000
- Other investments				



B) Investments in capital contribution to other entities (details for each investment according to the percentage of capital held and the rate of voting rights)

Targets	September 30, 2025			January 01, 2025		
	Original price	Provision	Reasonable value	Historical cost	Provision	Reasonable value
- Investments in associates	54,509,017,146			51,313,489,778		
- Rang Dong Food Company Limited	1,100,000,000			1,100,000,000		
- Long Thanh Joint Stock Trading Company	53,409,017,146			50,213,489,778		
- Investments in other units;	10,000,000,000	(126,685,794)		10,000,000,000	(126,685,794)	
- Tay Nguyen Durian Joint Stock Company	10,000,000,000	(126,685,794)		10,000,000,000	(126,685,794)	

3. Receivables from customer

Targets	September 30, 2025	January 01, 2025
Short-term receivables from customers	102,920,491,826	99,273,024,163
- Nghi Son Cement Company	21,027,807,405	17,348,112,555
- Lizen Joint Stock Company	14,563,447,601	14,444,925,920
- Viet Khanh An Petroleum Transportation Joint Stock Company	5,332,500,000	5,382,505,709
- Vicem Ha Tien Cement Joint Stock Company Branch - Binh Phuoc Cement Factory	4,845,052,035	361,831,551
- Thye Ming (Vietnam) Company Limited	4,231,979,006	4,322,176,123
- Viet Nam Global Transport Corporation	3,137,619,000	3,137,619,000
- CJ Cau Tre Foods Joint Stock Company - Long An Branch	2,963,041,862	4,178,689,086
- Vicem Ha Tien Cement Joint Stock Company Branch - Kien Luong Cement Factory	2,342,908,800	2,761,876,665
- Dong Nai Rubber Corporation.	2,106,930,000	3,348,490,000
- Other customers	42,369,206,117	43,986,797,554

4. Prepayments to sellers

Targets	September 30, 2025	January 01, 2025
Short-term advances to suppliers	44,781,922,831	48,885,516,803
- Viet Oil Joint Stock Company	37,991,800,000	37,991,800,000
- Hung Hau Petroleum Company Limited	5,017,080,440	5,011,115,000
- Other customers	1,773,042,391	5,882,601,803
Long-term prepayments to suppliers	2,297,376,000	3,207,296,000
- Quy Nhu Ngoc Company Limited	2,297,376,000	3,207,296,000

5. Other receivables

Target	September 30, 2025		January 01, 2025	
	Value	Provision	Value	Provision
Other short-term receivables:	7,209,932,101		10,199,043,981	
- Expected interest income from term deposits	4,284,191,775		7,258,372,329	
- Personal income tax arrears	17,794,279		30,965,279	
- Viet Nhat Automobile Company Limited	2,354,545,464		2,354,545,464	

Targets	September 30, 2025		January 01, 2025	
	Value	Provision	Value	Provision
- Gas cylinders receivables	350,380,000		317,800,000	
- Employee advances	203,020,583		198,000,000	
- Other short-term receives			39,360,909	
Other long-term receivables: Collateral, deposits	619,890,000		929,890,000	
Total	7,829,822,101		11,128,933,981	



6. Shortage of assets awaiting resolution (Details of each type of shortage of assets)

Targets	September 30, 2025		January 01, 2025	
	Quantity	Value	Quantity	Value
a) Embezzled debts	3,913,807,794			3,913,807,794
b) Other assets.				

7. Bad debt

Targets	September 30, 2025			January 01, 2025		
	Original price	Value can be recovered	Provision	Historical cost	Value can be recovered	Provision
Nam Thinh Phat Joint Stock Company	470,919,993	-	(470,919,993)	470,919,993	-	(470,919,993)
211 Trading Service Company Limited	244,950,000	-	(244,950,000)	244,950,000	-	(244,950,000)
Nguyen Hoa Binh Company Limited	318,868,900	-	(318,868,900)	318,868,900	-	(318,868,900)
Van Minh Private Enterprise	100,480,000	-	(100,480,000)	100,480,000	-	(100,480,000)
Van Tien Nghia Company Limited	75,417,860	-	(75,417,860)	75,417,860	-	(75,417,860)
Ngoc Tan Thanh Company Limited	204,365,800	-	(204,365,800)	204,365,800	-	(204,365,800)
Huy Tuan Phat Company Limited	65,593,000	-	(65,593,000)	65,593,000	-	(65,593,000)
Thanh Duc Transport Company Limited	150,526,460	-	(150,526,460)	150,526,460	-	(150,526,460)
Tri Minh Phat Company Limited	159,668,050	-	(159,668,050)	159,668,050	-	(159,668,050)
Thien An Construction Trading Service Company Limited	34,712,660	-	(34,712,660)	34,712,660	-	(34,712,660)
Bao Phuc Minh Long Transport Company Limited	27,520,000	-	(27,520,000)	27,520,000	-	(27,520,000)
Hai Au Phat Company Limited	1,218,680,003	-	(1,218,680,003)	1,218,680,003	-	(1,218,680,003)
Lagom Trading Joint Stock Company - Soc Trang Branch	523,622,120	157,086,636	(366,535,484)	523,622,120	157,086,636	(366,535,484)
Van Anh Transport Import Export Service Trading Company Limited	402,140,000	-	(402,140,000)	402,140,000	-	(402,140,000)
Vinh Phat Transport Fuel Company Limited	847,200,000	254,160,000	(593,040,000)	847,200,000	346,770,000	(500,430,000)
Other customers	2,374,294,556	291,698,388	(2,082,596,168)	2,523,188,113	611,876,548	(1,911,311,565)
Embezzled debts	3,913,807,794	-	(3,913,807,794)	3,913,807,794	-	(3,913,807,794)
<b>Total</b>	<b>11,132,767,196</b>	<b>702,945,024</b>	<b>(10,429,822,172)</b>	<b>11,281,660,753</b>	<b>1,115,733,184</b>	<b>(10,165,927,569)</b>

8. Inventory

Targets	September 30, 2025		January 01, 2025	
	Original price	Provision	Historical cost	Provision
- Goods in transit for sale			37,423,037	
- Tools	457,794,514		382,610,845	
- Merchandises	150,226,010,069		174,688,876,071	
<b>Total</b>	<b>150,683,804,583</b>		<b>175,108,909,953</b>	

The Company's goods are pledged as collateral for the Company's loans.



9. Increase or decrease in tangible fixed assets

Items	House, building materials	Machinery and equipment	Means of transportation, transmission	Equipment, management tools	Total
<b>Historical cost</b>					
- As of January 01, 2025	17,274,043,374	11,408,398,733	8,025,697,246	260,592,593	36,968,731,946
- Purchase in period		40,822,340			40,822,340
- Fixed basic construction investment					
- Decrease in the period					
- As of September 30, 2025	17,274,043,374	11,449,221,073	8,025,697,246	260,592,593	37,009,554,286
<b>Accumulated depreciation</b>					
- As of January 01, 2025	15,095,859,595	7,977,462,981	4,636,684,146	125,747,165	27,835,753,887
- Depreciation during the period	733,092,462	732,293,457	530,090,145	29,607,218	2,025,083,282
- Decrease in the period					
- As of September 30, 2025	15,828,952,057	8,709,756,438	5,166,774,291	155,354,383	29,860,837,169
<b>Net carrying amount</b>					
- As of January 01, 2025	2,178,183,779	3,430,935,752	3,389,013,100	134,845,428	9,132,978,059
- As of September 30, 2025	1,445,091,317	2,739,464,635	2,858,922,955	105,238,210	7,148,717,117

- The original cost of fixed assets that have been fully depreciated but are still in use as of September 30, 2025 is VND 20,268,954,151 (as of January 1, 2025, it is VND 19,825,099,151).

- The remaining value of fixed assets mortgaged for the Company's loan as of September 30, 2025 is VND 1,093,831,173 (as of January 1, 2025 is VND 1,422,514,008).

10. Increase or decrease in tangible fixed assets

Items	Land use rights	Copyright, patents	Software	Licenses and franchise licenses	Total
<b>Historical cost</b>					
- As of January 01, 2025	12,380,391,200		297,286,364		12,677,677,564
- As of September 30, 2025	12,380,391,200		297,286,364		12,677,677,564
<b>Accumulated depreciation</b>					
- As of January 01, 2025	1,222,922,899		297,286,364		1,520,209,263
- Depreciation during the period	63,007,398				63,007,398
- As of September 30, 2025	1,285,930,297		297,286,364		1,583,216,661
<b>Net carrying amount</b>					
- As of January 01, 2025	11,157,468,301				11,157,468,301
- As of September 30, 2025	11,094,460,903				11,094,460,903

- As of September 30, 2025, the remaining value of the Land Use Rights used as collateral for loans is VND 3,822,097,267 (as of January 1, 2025, it is VND 3,885,104,665)

11. Prepaid expenses

Targets	September 30, 2025	January 01, 2025
a) Short-time term (detail of each item)	218,098,945	357,693,568
- Prepaid expenses	215,802,990	341,999,141
- Tools and supplies;	2,295,955	15,694,427
b) Long term	2,499,269,487	2,159,949,408
- Prepaid expenses	2,365,628,635	2,039,134,775
- Tools and supplies;	133,640,852	120,814,633
<b>Total</b>	<b>2,717,368,432</b>	<b>2,517,642,976</b>



**12. Borrowings and finance lease liabilities**

Targets	September 30, 2025		During the period		January 01, 2025	
	Value	Amount unable to repay debts	Increase	Decrease	Value	Amount unable to repay debts
<b>a) Short-term borrowings</b>	425,964,707,892		2,084,692,197,722	2,170,316,778,739	511,589,288,909	
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Dong Nai Branch	35,276,150,000		215,883,163,710	207,285,612,090	26,678,598,380	
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Nai Branch	122,696,388,912		419,123,234,417	436,856,372,509	140,429,527,004	
Joint Stock Commercial Bank for Investment and Development of Vietnam - South Dong Nai Branch	173,666,799,450		977,694,506,907	998,188,078,597	194,160,371,140	
Shinhan Bank One Member Limited Vietnam - Phu My Hung Branch	35,687,000,000		214,489,551,640	226,479,372,340	47,676,820,700	
Vietnam Bank for Agriculture and Rural Development - Tam Phuoc Branch	23,639,369,530		83,358,619,530	84,021,113,770	24,301,863,770	
Military Commercial Joint Stock Bank - Dong Nai Branch	34,999,000,000		173,990,521,520	217,028,429,439	78,036,907,919	
Long-term loan from Shinhan Bank is due for repayment			152,599,998	457,799,994	305,199,996	
<b>b) Medium and long term loans</b>				1,093,633,339	1,093,633,339	
Shinhan Bank One Member Limited Vietnam - Phu My Hung Branch				1,093,633,339	1,093,633,339	
<b>Total</b>	<b>425,964,707,892</b>		<b>2,084,692,197,722</b>	<b>2,171,410,412,078</b>	<b>512,682,922,248</b>	

**13. Payables to sellers**

Targets	September 30, 2025		January 01, 2025	
	Value	Repayable	Value	Repayable
<b>a) Short-term payables to sellers</b>	<b>2,603,946,178</b>	<b>2,603,946,178</b>	<b>2,165,116,757</b>	<b>2,165,116,757</b>
- Viet Khanh An Petroleum Transportation Joint Stock Company	826,480,000	826,480,000		
- PETROLIMEX BARIAVUNGTAU CO., LTD	340,616,538	340,616,538		
- Vietnam Petroleum Equipment One Member Co., Ltd.	209,406,600	209,406,600	1,143,558,000	1,143,558,000
- Sai Gon Petrolimex Gas Company Limited	257,333,760	257,333,760	99,516,120	99,516,120
- Other suppliers	970,109,280	970,109,280	922,042,637	922,042,637
<b>b) Long-term payables to sellers (short-term investment details)</b>				
<b>Total</b>	<b>2,603,946,178</b>	<b>2,603,946,178</b>	<b>2,165,116,757</b>	<b>2,165,116,757</b>

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**14. Short-term advances from customers**

Targets	September 30, 2025	January 01, 2025
Customer prepayments	4,672,705,242	5,292,876,607
- Long Thanh Jointstock Trading Company	2,252,210,000	
- Hong Thoa Production and Trading Company Limited	798,260,000	3,589,710,000
- Song Da Dong Nai Petrol Company Limited		395,680,000
- Hong Xuan Hoang Petroleum Private Enterprise		280,440,000
- Hai Minh Logistics Co.,Ltd		208,560,000
- Other customers	1,622,235,242	818,486,607

**15. Taxes and payable to state budget**

Targets	September 30, 2025	Amount actually paid/deducted during the period	Payables in the period	January 01, 2025
- Value added tax	662,015,128	(218,415,695,672)	219,077,710,800	
- Corporate income tax	2,903,215,379	(2,612,699,676)	2,954,683,665	2,561,231,390
- Personal income tax	44,220,000	(544,829,308)	550,905,801	38,143,507
- Land & housing tax, land rental charges	330,004,542	(697,444,839)	1,027,449,381	
- Taxes, charges and fees		(29,883,255)	25,883,255	4,000,000
<b>Total</b>	<b>3,939,455,049</b>	<b>(222,300,552,750)</b>	<b>223,636,632,902</b>	<b>2,603,374,897</b>

**16. Accrued expenses**

Targets	September 30, 2025	January 01, 2025
a) Short term	1,408,606,616	2,670,955,970
- Interest expenses		358,253,023
- Transportation expenses	75,191,667	858,974,731
- 13th month salary and bonus	1,215,000,000	1,229,778,390
- Other expenses	118,414,949	223,949,826
b) Long term		
- Other items (details of each item)		
<b>Total</b>	<b>1,408,606,616</b>	<b>2,670,955,970</b>

**17. Other payables**

Targets	September 30, 2025	January 01, 2025
a) Short term	3,349,474,527	3,003,348,917
- Surplus of assets awaiting resolution	114,540,349	114,540,349
- Union fees, social insurance, health insurance, unemployment insurance	291,309,000	28,616,000
- Gas cylinders payables	495,570,000	500,740,000
- Ground rental payables - O To Viet Nhat Company Limited	2,278,181,828	2,278,181,828
- Other payables	169,873,350	81,270,740
b) Long term (detail of each item)	5,782,566,667	5,163,566,667
- Long-term deposits received	5,782,566,667	5,163,566,667
- Other payables		
<b>Total</b>	<b>9,132,041,194</b>	<b>8,166,915,584</b>



## 18. Owner's Equity

### a- Comparative table of changes in equity

Targets	Capital contributed by the owner	Share premium	Option to convert bonds	Other capital of the owner	Asset revaluation difference	Development & investment fund	Profit after tax not distributed in this period	Other Items	Total
A	1	2	3	4	5	6	7	8	9
Balance as of January 01, 2025	158,480,630,000						21,591,413,186		180,072,043,186
- Gain in the period							12,404,340,623		12,404,340,623
- Excerpts from the reward fund for the Executive Board							(807,148,951)		(807,148,951)
Balance as of September 30, 2025	158,480,630,000						33,188,604,858		191,669,234,858

### b- Details of Contributed capital

Targets	September 30, 2025			January 01, 2025		
	Number of shares	Share value (VND)	Rate %	Number of shares	Share value (VND)	Rate %
- Quang Ninh Bus Station Joint Stock Company	5,562,734	55,627,340,000	35.10	5,562,734	55,627,340,000	35.10
- Hoang Thi Thanh Hang	3,517,400	35,174,000,000	22.19	3,517,400	35,174,000,000	22.19
- Luu Cong Quang	1,490,657	14,906,570,000	9.41	1,490,657	14,906,570,000	9.41
- Petrolimex	1,310,221	13,102,210,000	8.27	1,310,221	13,102,210,000	8.27
- Petec Trading And Investment Corporation	792,481	7,924,810,000	5.00	792,481	7,924,810,000	5.00
- Other shareholders	3,174,570	31,745,700,000	20.03	3,174,570	31,745,700,000	20.03
	15,848,063	158,480,630,000	100.00	15,848,063	158,480,630,000	100.00

### c. Stock

Targets	September 30, 2025	January 01, 2025
- Number of shares registered for issuance	15,848,063	15,848,063
- Number of sold-to-public shares	15,848,063	15,848,063
+ Common shares	15,848,063	15,848,063
+ Preference shares (classified as equity)		
- Number of shares acquired (treasury shares)		
+ Common shares		
+ Preference shares (classified as equity)		
- Number of outstanding shares	15,848,063	15,848,063
+ Common shares	15,848,063	15,848,063
+ Preference shares (classified as equity)		

\* Par value of outstanding shares: VND 10,000/share.



# VI. Additional information for items represented in Income statement

## 1. Total revenue from goods sale and service provision (Code 01)

Targets	Quarter 3, 2025	Quarter 3, 2024
Revenue		
- Goods sales	765,052,408,506	798,326,894,370
- Revenue from service supply	461,214,307	401,253,257
<b>Total</b>	<b>765,513,622,813</b>	<b>798,728,147,627</b>

## 2. Cost of goods sold (Code 11)

Targets	Quarter 3, 2025	Quarter 3, 2024
- Cost of goods sold	747,427,096,658	780,211,055,818
<b>Total</b>	<b>747,427,096,658</b>	<b>780,211,055,818</b>

## 3. Revenue from financial activities (Code 21)

Targets	Quarter 3, 2025	Quarter 3, 2024
- Interest of bank deposit	2,632,538,891	2,969,579,375
- Loan interest	67,890,411	
- Dividends, distributed profit		
<b>Total</b>	<b>2,700,429,302</b>	<b>2,969,579,375</b>

## 4. Financial expenses (Code 22)

Targets	Quarter 3, 2025	Quarter 3, 2024
- Interest expenses	5,311,496,371	5,837,818,185
- Investment contingency costs		
<b>Total</b>	<b>5,311,496,371</b>	<b>5,837,818,185</b>

## 5. Other income

Targets	Quarter 3, 2025	Quarter 3, 2024
- Income from collected electricity and water bills	303,600	25,917,809
- Other income	138,185	52,504,053
<b>Total</b>	<b>441,785</b>	<b>78,421,862</b>

## 6. Other expenses

Targets	Quarter 3, 2025	Quarter 3, 2024
- Remuneration of the Board of Directors and the Board of Supervisors who are not directly involved in management	126,000,000	126,000,000
- Electricity and water costs at rental kiosks		
- Other expenses	7,525,623	35,785,725
<b>Total</b>	<b>133,525,623</b>	<b>161,785,725</b>

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#### 7. Selling expenses

Targets	Quarter 3, 2025	Quarter 3, 2024
- Labor expenses	3,782,584,414	3,942,591,573
- Cost of materials, packaging	21,874,802	18,944,974
- Expenses of tools and utensils	109,682,179	79,818,987
- Expenses of depreciation of fixed assets	214,192,338	179,513,169
- Expenses for outsourcing	1,297,231,570	1,376,231,100
- Other selling expenses.	3,120,699	75,882,023
<b>Total</b>	<b>5,428,686,002</b>	<b>5,672,981,826</b>

#### 8. General and administration expenses

Targets	Quarter 3, 2025	Quarter 3, 2024
- Labor expenses	2,169,281,939	2,138,002,569
- Expenses for management materials	116,472,582	133,428,874
- Stationery expenses	16,015,900	26,639,501
- Expenses of depreciation of fixed assets	443,893,366	487,192,962
- Taxes, charges and fees	330,004,542	509,228,039
- Expenses for outsourcing	1,548,619,344	1,295,615,189
- Other administrative expenses.		51,845,165
<b>Total</b>	<b>4,624,287,673</b>	<b>4,641,952,299</b>

#### 9. Business & production expenses by factor

Targets	Quarter 3, 2025	Quarter 3, 2024
- Cost of raw materials	264,045,463	258,832,336
- Labor expenses	5,951,866,353	6,080,594,142
- Expenses of fixed assets depreciation	682,109,896	666,706,131
- Expenses for outsourcing	2,845,850,914	2,671,846,289
- Other expenses	333,125,241	636,955,227
<b>Total</b>	<b>10,076,997,867</b>	<b>10,314,934,125</b>

#### 10. Current corporate income tax expense (Code 51)

Targets	Quarter 3, 2025	Quarter 3, 2024
- The corporate income tax expense is calculated on the current year's taxable income	1,110,020,290	1,088,236,356
- Adjustment of corporate income tax expenses of previous years into current income tax expense this year		
- Total current corporate income tax expense	1,110,020,290	1,088,236,356

#### VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

1. Amount actually borrowed in the year:	From January 01, 2025 to September 30, 2025
- Proceeds from ordinary borrowing	2,084,539,597,724
- Proceeds from borrowings in other forms.	
2. Amount actually repaid in the year:	From January 01, 2025 to September 30, 2025
- Repayment under ordinary loan	2,171,257,812,080
- Debts paid in other forms	



## VIII. Other information

### 1. Transactions and balances with related parties

Related parties of the Company include: key management members, individuals involved with key management members and other related parties.

#### a. Transactions and balances with key management members and related individuals with key management members

Incomes of key management members are as follows:

Salary, bonus, remuneration		Quarter 3, 2025	Quarter 3, 2024
Board of Directors (excluding concurrent members of the Board of Directors)			
Mr. Nguyen Hoang Linh	Director	153,000,000	153,000,000
Ms. Nguyen Thi Kim Oanh	Deputy Director	97,800,000	95,669,565
Ms. Tran Thi Ai Lien	Deputy Director		97,529,565

Salary, bonus, remuneration		Quarter 3, 2025	Quarter 3, 2024
Board of Directors, Board of Supervisors			
Ms. Nguyen Thanh Hoa	Chairman of the Board of Directors	135,000,000	135,000,000
Mr. Nguyen Hoang Linh	Member of the Board of Directors	30,000,000	30,000,000
Mr. Vu Hoang Huynh	Member of the Board of Directors	30,000,000	30,000,000
Mr. Le Minh Khue	Member of the Board of Directors	30,000,000	30,000,000
Mr. Nguyen Van Chi	Member of the Board of Directors	30,000,000	30,000,000
Ms. Vu Thi Mai Phuong	Head of the Board of Supervisors	22,500,000	22,500,000
Ms. Nguyen Thi Tham	Member of Board of Supervisors	13,500,000	13,500,000
Ms. Nguyen Quoc Duong	Member of Board of Supervisors	13,500,000	13,500,000

#### b. Transactions and balances with other related parties

During the period, the Company had the following main transactions with related companies:

Stakeholders	Operations contents	Quarter 3, 2025	Quarter 3, 2024
Tay Nguyen Durian Joint Stock Company	Sale of goods	925,926	-
Long Thanh Trading Joint Stock Company:	Sale of goods	8,100,916,667	-

## IX. Department information

1. Division by business sector: The company operates in a single business line of trading in petroleum products, lubricants, liquefied petroleum gas and fuels.

2. Geographical division: The Company's activities take place throughout Vietnam, concentrated in the provinces of the Southeast region such as Dong Nai, Ho Chi Minh City, Binh Duong, Ba Ria - Vung Tau, Binh Phuoc...

3. Events occurring after the balance sheet date: There are no significant events occurring after the end of the accounting period (September 30, 2025) up to the date of this Report, requiring adjustments to figures or disclosure in the Financial Statements.

**Prepared by**  
(Signature, full name)  
(signed)

**Nguyen Thanh Hai**

**Chief accountant**  
(Signature, full name)  
(signed)

**Vu Thi Kim Thanh**

Made on 10, October 2025  
**Director**  
(Signature, full name, stamp)  
(signed and sealed)

**Nguyen Hoang Linh**



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Tôi, Nguyễn Thị Mai Hiền, Căn cước số: 001300010089 do Bộ Công An cấp ngày 18/08/2025, cam đoan đã dịch chính xác nội dung của giấy tờ/văn bản này từ **tiếng Việt sang tiếng Anh**  
I, Nguyen Thi Mai Hien, ID Card No. 001300010089 issued on 18/08/2025 by Ministry of Public Security, commit that I exactly translated the content of this document from **Vietnamese to English**

Ngày 18 tháng 10 năm 2025  
October 18, 2025

**Người dịch**  
**Translator**

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**Nguyễn Thị Mai Hiền**  
**Nguyen Thi Mai Hien**

Ngày 18 tháng 10 năm 2025 (Ngày mười tám, tháng mười, năm hai nghìn không trăm hai mươi lăm)

On October 18, 2025 (On the Eighteenth of October, Two thousand and twenty-five)

Tại Văn phòng Công chứng Nguyễn Huệ, địa chỉ tại số 165 Giảng Võ, phường Ô Chợ Dừa, thành phố Hà Nội.

At Nguyen Hue Notary Office – Address at: No 165 Giang Vo, O Cho Dua Ward, Hanoi City.

Tôi, *Trần Thị Huyền* là Công chứng viên, Văn phòng Công chứng Nguyễn Huệ, thành phố Hà Nội.

I, - Public Notary of the Nguyen Hue Notary Office in Hanoi city.

**CHỨNG THỰC**  
**CERTIFY THAT**

- Bà Nguyễn Thị Mai Hiền, là người đã ký vào bản dịch này.

- Mrs Nguyen Thi Mai Hien is the person who signed this translation

Số chứng thực: *74575* Quyền số: 01 /2025 - SCT/CKND

Notarization No: Book No: 01/2025 – SCT/CKND

Ngày 18 tháng 10 năm 2025  
October 18, 2025

**CÔNG CHỨNG VIÊN**  
**Public Notary**



*Trần Thị Huyền*