

**PETROLIMEX INFORMATION TECHNOLOGY AND
TELECOMMUNICATION JOINT-STOCK COMPANY**



PETROLIMEX

**INTERIM FINANCIAL STATEMENTS
FOR THE ACCOUNTING PERIOD FROM 01/01/2025 TO 31/12/2025**

January 2026

TABLE OF CONTENTS

CONTENTS	Pages
INTERIM BALANCE SHEET	02 - 03
INTERIM INCOME STATEMENT	04
INTERIM CASH FLOW STATEMENT	05 - 06
NOTES TO THE INTERIM FINANCIAL STATEMENTS	07 - 26

INTERIM BALANCE SHEET

As at December 31, 2025

Form No, B01 – DN

Unit: VND

Items	Code	Note	31/12/2025	01/01/2025
1	2	3	4	5
A, CURRENT ASSETS	100		94,638,061,138	86,888,587,524
I, Cash and cash equivalents	110		33,813,306,575	25,269,180,330
1, Cash	111	5	9,219,772,223	10,135,572,930
2, Cash equivalents	112		24,593,534,352	15,133,607,400
II, Short-term financial investments	120		6,891,531,139	3,236,494,035
3, Held to maturity Investments	123	6	6,891,531,139	3,236,494,035
III, Short-term receivables	130		43,884,726,737	46,909,061,211
1, Short-term receivables from customers	131	7	42,048,469,256	46,390,390,448
2, Short-term repayments to suppliers	132		1,346,109,922	1,259,513,952
6, Other short-term receivables	136	9	3,409,905,893	1,596,646,390
7, Short-term allowances for doubtful debts	137		(2,919,758,334)	(2,337,489,579)
IV, Inventories	140		7,751,678,373	8,314,457,508
1, Inventories	141	10	7,751,678,373	8,314,457,508
V, Other current assets	150		2,296,818,314	3,159,394,440
1, Other current assets	151	11	2,296,818,314	3,159,394,440
B, LONG-TERM ASSETS	200		20,561,344,799	14,227,478,840
I, Long-term receivables	210		518,680,000	589,190,000
6, Other long-term receivables	216	9	518,680,000	589,190,000
II, Fixed assets	220		2,843,540,938	4,131,465,827
1, Tangible fixed assets	221	12	2,843,540,938	4,131,465,827
- Historical costs	222		18,849,544,690	18,980,907,973
- Accumulated depreciation	223		(16,006,003,752)	(14,849,442,146)
3, Intangible fixed assets	227	13	0	0
- Historical costs	228		1,574,005,900	1,654,405,900
- Accumulated amortization	229		(1,574,005,900)	(1,654,405,900)
IV, Long-term assets in progress	240		14,001,393,572	3,359,511,363
2, Construction in progress	242	14	14,001,393,572	3,359,511,363
VI, Other long-term assets	260		3,197,730,289	6,147,311,650
1, Long-term prepaid expenses	261	11	3,197,730,289	6,147,311,650
TOTAL ASSETS	270		115,199,405,937	101,116,066,364
C, LIABILITIES	300		41,474,476,819	28,388,396,181
I, Short-term liabilities	310		41,354,476,819	28,268,396,181
1, Short-term trade payables	311	15	25,584,980,314	16,484,618,483
2, Short-term prepayments from customers	312		1,598,076,698	568,278,594
3, Taxes and other payables to government budget	313	16	3,041,852,212	2,889,024,478

**PETROLIMEX INFORMATION TECHNOLOGY AND
TELECOMMUNICATION JOINT STOCK COMPANY**

No. 1 Kham Thien Street, Van Mieu – Quoc Tu Giam Ward,
Hanoi

FINANCIAL STATEMENTS

For the period ended 31/12/2025

Items	Code	Note	31/12/2025	01/01/2025
1	2	3	4	5
4, Payables to employees	314		6,466,582,652	5,212,962,756
8, Short-term unearned revenues	318	18	122,883,464	661,533,867
9, Other short-term payments	319	17	1,010,238,582	562,611,729
11, Short-term provisions	321	19	177,248,463	185,722,331
12, Bonus and welfare fund	322		3,352,614,434	1,703,643,943
II, Long-term liabilities	330		120,000,000	120,000,000
7, Other long-term payables	337	17	120,000,000	120,000,000
D, OWNERS' EQUITY	400		73,724,929,118	72,727,670,183
I, Owners' equity	410	20	73,724,929,118	72,727,670,183
1, Contributed capital	411		39,000,000,000	39,000,000,000
- Ordinary shares with voting rights	411a		39,000,000,000	39,000,000,000
8, Development and investment funds	418		18,897,114,164	17,498,214,164
11, Undistributed profit after tax	421		15,827,814,954	16,229,456,019
- Undistributed profit after tax brought forward	421a		2,293,956,019	2,240,952,486
- Undistributed profit after tax for the current year	421b		13,533,858,935	13,988,503,533
TOTAL LIABILITIES AND OWNERS' EQUITY	440		115,199,405,937	101,116,066,364

Report author



Le Phuong Thao

Chief Accountant



Cao Thi Hong Van

Prepared as of January 20, 2026

Director



Nguyen Van Quy

INTERIM INCOME STATEMENT
For the accounting period from 01/01/2025 to 31/12/2025

Form No, B02 – DN

Unit: VND

Items	Code	Note	The period		From 01/01 to 31/12	
			This year	Previous year	This year	Previous year
1	2	3	4	5	6	7
1, Revenues from sales and services rendered	1	22	75,369,772,513	59,881,659,828	175,555,020,317	158,894,205,729
2, Revenue deductions	2					
3, Net revenues from sales and services rendered	10		75,369,772,513	59,881,659,828	175,555,020,317	158,894,205,729
4, Costs of goods sold	11	23	53,727,011,896	38,475,334,532	114,744,897,126	100,660,131,889
5, Gross revenues from sales and services rendered	20		21,642,760,617	21,406,325,296	60,810,123,191	58,234,073,840
6, Financial income	21	24	268,352,235	275,562,355	823,911,956	1,040,307,553
7, Financial expenses	22	25	331,165	18,475,547	12,435,749	38,212,048
- In which: interest expenses	23		0	0	0	0
8, Selling expenses	24	26	12,949,514,474	11,540,641,114	44,650,653,564	40,476,752,783
9, General administrative expenses	25		0	0	0	0
10, Net profits from operating activities	30		8,961,267,213	10,122,770,990	16,970,945,834	18,759,416,562
11, Other income	31	27	15,188,890	27,960,000	76,456,134	79,141,040
12, Other expenses	32	28	2,999,311	44,109	3,917,192	458,125,275
13, Other profits	40		12,189,579	27,915,891	72,538,942	-378,984,235
14, Total net profit before tax	50		8,973,456,792	10,150,686,881	17,043,484,776	18,380,432,327
15, Current corporate income tax expenses	51	29	1,895,637,844	2,207,063,188	3,509,625,841	4,391,928,794
16, Deferred corporate income tax expenses	52		0	0	0	0
17, Profits after corporate income tax	60		7,077,818,948	7,943,623,693	13,533,858,935	13,988,503,533
18, Basic earnings per share	70	31	1,815	2,037	3,470	3,587
19, Diluted earning per share	71					

Prepared as of January 20, 2026

Report author



Le Phuong Thao

Chief Accountant



Cao Thi Hong Van

Director



Nguyen Van Quy

INTERIM CASH FLOW STATEMENT

For the accounting period from 01/01/2025 to 31/12/2025

((Indirect method))

Form No, B03 - DN

Unit: VND

ITEMS	Code	Note	This year	Previous year
<u>I, Cash flows from operating activities</u>				
<u>1, Profit before tax</u>	<u>1</u>		<u>17,043,484,776</u>	<u>18,380,432,327</u>
<u>2, Adjustments for</u>			-	-
- Depreciation and amortisation	2		1,776,087,756	1,576,637,055
- Provisions	3		(590,742,623)	365,770,665
- Foreign exchange gain (loss) from revaluation of foreign currency balances	4		11,059,290	(83,673,272)
- Gain (loss) from investing activities	5		(805,148,894)	(944,137,266)
<u>3, Operating profit before changes in working capital</u>	<u>8</u>		<u>17,434,740,305</u>	<u>19,295,029,509</u>
- Increase (decrease) in receivables	9		2,512,575,719	(5,951,197,318)
- Increase (decrease) in inventories	10		562,779,135	1,100,197,902
- Increase (decrease) in payables (excluding loan interest and corporate income tax payable)	11		1,900,734,208	5,337,778,165
- Increase (decrease) in prepaid expenses	12		3,812,157,487	(3,902,064,263)
- Enterprise income tax paid	15		(3,767,000,274)	(4,444,330,707)
- Other payments on operating activities	17		(3,330,200,000)	(4,867,100,000)
<u>Net cash flows from operating activities</u>	<u>20</u>		<u>19,125,786,580</u>	<u>6,568,313,288</u>
<u>II, Cash flows from investing activities</u>				
1, Purchases of fixed assets and other long-term assets	21		(873,551,099)	(3,517,164,818)
3, Purchases of debt instruments, loans given	23		1,500,000	181,818
4, Recovery of loans, sales of debt instruments	24		(3,500,000,000)	(206,951,099)
7, Received loan interest, dividends, profits	27		-	4,510,362,086
<u>Net cash flows from investing activities</u>	<u>30</u>		<u>803,760,004</u>	<u>943,955,448</u>
<u>III, Cash flows from financial activities</u>			<u>(3,568,291,095)</u>	<u>1,730,383,435</u>
6, Dividends and profit paid to the owners	36		(7,013,337,840)	(7,800,000,000)
<u>Net cash flows from financial activities</u>	<u>40</u>		<u>(7,013,337,840)</u>	<u>(7,800,000,000)</u>
<u>Net cash flows during the period</u> <u>(50=20+30+40)</u>	<u>50</u>		<u>8,544,157,645</u>	<u>498,696,723</u>

FINANCIAL STATEMENTS

For the period ended 31/12/2025

Prepared as of January 20, 2026

Director

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CÔNG TY
CỔ PHẦN
TIN HỌC VIỆN THÔNG
PETROLIMEX

M.S.D.N. 03100914-C-CP
VĂN MIẾU - QUỐC TỬ GIẢM - T. PH

Nguyễn V

Nguyen Van Quy

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

1. COMPANY INFORMATION

1.1 Structure of ownership:

Petrolimex Informatics and Telecommunications Joint Stock Company (referred to as the "Company"), headquartered at No, 1 Kham Thien, Kham Thien Ward, Dong Da District, Hanoi, was equitized from the Center for Informatics and Automation, to automate Petrolimex according to Official Dispatch No, 589/CP-DMDN dated May 8, 2003 of the Prime Minister,

The company operates under the Joint Stock Company Business Registration Certificate No, 0101409374, first registered on September 23, 2003 and changed for the eighth time on July 27, 2023 by the Department of Planning and Investment of Hanoi City, Internal level,

Charter capital is 39,000,000,000 VND (In words: Thirty-nine billion VND), share par value is 10,000 VND,

1.2 Business field: Trade and services,

1.3 Business lines:

Industry and business codes	Name of industry and business
4651 (Main)	Wholesale of computers, peripherals and software Details: - Providing software; - Buy and sell computers, software, peripheral devices, electronic devices, information technology, automation equipment and industrial chain systems;
3313	Repair of electronic and optical equipment Details: Maintenance and repair of computers, software, peripheral devices, electronic devices, information technology, automation equipment and industrial chain systems;
3320	Installation of industrial machinery and equipment Details: Installation of computers, software, peripheral devices, electronic devices, information technology, automation equipment and industrial chain systems;
6201	Computer programming Details: Software production;
6202	Computer consulting and computer system administration Details: Software consulting;
2620	Manufacture of computers and computer peripheral devices Details: - Computer manufacturing; - Production of automation equipment;
7490	Other professional, scientific and technological activities not classified elsewhere Details: - Scientific and technical development and application services; - Consulting on technology transfer and technical solutions in the fields of electronics, information technology, and automation;
6190	Other telecommunications activities Details: - Network setup and Internet service provision (IAP, ISP); - Providing (directly, reselling) telecommunications services (basic, value-added);
7740	Leasing non-financial intangible assets

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

Industry and business codes	Name of industry and business
	Details: Leasing industrial designs, trademarks and other non-financial assets;
4652	Wholesale of electronic and telecommunications equipment and components Details: Trading in materials, post and telecommunications equipment, measurement and control equipment, automation equipment, electrical equipment, electronic components;
4610	Agents, brokers, auctions of goods Details: - Commercial brokerage; - Buying agent, selling agent, consignment of goods,
7410	Specialized design activities Details: Consulting and design of automation systems (not including construction design and transportation design services;
6399	Other information services not classified elsewhere Details: - Information storage and provision services; - Data storage service,
8559	Other education has not been classified yet Details: - Training to improve professional qualifications in the fields of electronics, information technology, and automation; - Vocational training in electronics, automation, and information technology,
6810	Real estate business, land use rights belonging to the owner, user or tenant Details: Real estate rental;
7730	Rental of machinery, equipment and other tangible items without operator Details: - Machinery and office equipment rental services; - Rental of machinery, equipment, software, and means of transportation,

1.4 Normal production and business cycle: within 12 months

1.5 1,5 The characteristics of the company's operations in the fiscal year have an impact on the financial statements: there are no factors that materially affect the Company's financial statements

1.6 The Company structure

List of affiliated units without dependent accounting legal status:

<u>Name</u>	<u>Address</u>	<u>Major business lines</u>
Southern Branch - Petrolimex Information Technology and Telecommunication JSC	No, 209 Hoang Van Thu, Phu Nhuan Ward, Ho Chi Minh City,	Equipment and software services business

1.7 Statement on comparability of information on financial statements: information on financial statements is comparable

2, ACCOUNTING PERIOD, CURRENCY UNITS USED IN ACCOUNTING

Annual accounting period: starts from 01/01 and ends on 31/12,

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

Currency used in accounting: Vietnam Dong (VND),

3, APPLIED ACCOUNTING STANDARDS AND REGIME

Financial statements are presented in Vietnam Dong (VND), prepared based on accounting principles in accordance with the provisions of the corporate accounting regime issued in Circular No, 200/2014/TT-BTC dated December 22, 2014, Circular No, 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance, Vietnamese accounting standards and related legal regulations to the preparation and presentation of financial reports,

4, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the main accounting policies applied by the Company in preparing these financial statements:

4.1. Basis for preparing financial statements

Financial statements are prepared on the basis of accrual accounting (except for information related to cash flows),

4.2. Foreign currency conversion

The principle of foreign currency conversion is implemented in accordance with the provisions of Vietnam Accounting Standard No, 10 - Effects of exchange rate changes and Circular No, 179/2012/TT-BTC dated 24/10/2012 of the Ministry of Finance,

During the period, economic operations arising in foreign currencies are converted into VND at the actual exchange rate on the date of incurrence, The exchange rate difference is reflected in the revenue from financial activities (if profit) and financial expenses (if loss), Monetary items of foreign currency origin shall be revaluated according to the actual exchange rate at the end of the annual accounting period, The exchange rate difference due to the revaluation is reflected in the exchange rate difference and is carried forward to the revenue from financial activities (in case of profit) and financial expenses (in case of loss) at the end of the accounting period,

Types of exchange rates applied in the accounting period:

Principles for determining the actual exchange rate:

Actual exchange rates for transactions in foreign currencies arising in the period:

+ The actual transaction rate when recording receivables: is the purchase rate of the commercial bank where the Company designates the customer to pay at the time the transaction arises;

+ Actual transaction rate when recording liabilities: is the selling rate of the commercial bank where the Company is expected to transact at the time the transaction arises,

Actual exchange rates when re-evaluating currency items of foreign currency origin at the time of making financial statements:

+ The actual exchange rate when revaluating currency items of foreign currency origin classified as assets: is the foreign currency purchase rate of the commercial bank where the Company regularly has transactions at the time of making financial statements, For foreign

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

currency deposits to banks, the actual exchange rate when re-evaluated is the purchase rate of the bank where the company opens the foreign currency account,

Principles for determining the book-recorded exchange rate:

Nominal actual book exchange rate: It is the exchange rate upon recovery of receivables, deposits, deposits or payment of liabilities in foreign currencies determined according to the exchange rate at the time of arising transactions or at the time of period-end assessment of each object,

Mobile weighted average book rate: means the exchange rate used by the Money Account Creditor when paying in foreign currency, determined on the basis of taking the total value reflected at the Cash Account Debit side divided by the actual amount of foreign currency available at the time of payment,

The exchange rate used for conversion at the time of January 1, 2025 is 25,251 VND/USD (Joint Stock Commercial Bank for Foreign Trade of Vietnam - Head Office) and 24,110 VND/USD (Prosperity And Growth Commercial Joint Stock Bank), as of December 31, 2025 is 26,377 VND/USD (Prosperity And Growth Commercial Joint Stock Bank),

4.3. Cash and cash equivalents

Cash reflects all of the Company's existing cash at the end of the accounting period, including cash and demand bank deposits,

Cash equivalents reflect short-term investments with a payback period of not more than 03 months from the date of investment that can be easily converted into a specified amount of money and there is no risk in converting into cash at the time of reporting, recorded in accordance with the provisions of Vietnam Accounting Standard No, 24 - Cash Flow Report,

4.4. Financial investments

Investments held to maturity:

These are bank deposits with terms over 3 months that are not classified as cash equivalents,

Investment in capital contribution to other units:

These are investments in capital instruments but the Company does not have control, joint control or significant influence over the investee,

4.5. Accounts receivable

Receivables are monitored in detail according to the principal term, remaining term at the time of reporting, receivables, type of currency and other factors according to the Company's management needs, The classification of receivables as customer receivables and other receivables shall be carried out according to the following principles:

- Customer receivables include commercial receivables arising from transactions of a buy-sell nature;

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

- Other receivables include receivables that are not commercial and not related to purchase and sale transactions, including: advances; deposits; must be collected for supplies and goods used to replace damaged materials and goods during the product warranty period,

The Company shall base itself on the remaining term at the time of reporting the receivables to classify them as long-term or short-term and re-evaluate the monetary items of foreign currency origin according to the principles presented in Explanation No, 4.2, Receivables recorded must not exceed the recoverable value,

4.6. Inventory

The Company's inventory includes: raw materials, goods and unfinished production and business costs determined according to the original price, in case the original price is greater than the net realizable value, the inventory is determined according to the net realizable value (According to Accounting Standard No, 02: Inventory),

Inventory is determined by the nominal price method,

Inventories shall be accounted according to the method of regular declaration,

Unfinished production and business expenses are determined according to each ongoing and unsettled project, including the value of raw materials, goods and other expenses directly related to the implementation of projects,

4.7. Tangible fixed assets, intangible fixed assets and depreciation

Tangible fixed assets and intangible fixed assets are presented at historical cost minus the accumulated wear and tear value, The historical cost of tangible fixed assets and intangible fixed assets is determined according to the original price,

The historical cost of tangible fixed assets and intangible fixed assets formed from procurement, investment, construction and transfer are all costs that the Company must spend to have fixed assets up to the time of putting such assets into a state of readiness for use,

Tangible fixed assets are depreciated according to the straight-line method, the depreciation amount is calculated by dividing the historical cost (:) by the estimated useful life, in accordance with the provisions of Circular No, 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance, The specific depreciation calculation time of asset classes is as follows:

	<u>Number of years of depreciation</u>
Machinery and equipment	03 - 07
Management equipment and instruments	03 - 05
Means of transport, transmission equipment	06 - 07

Intangible fixed assets include computer software, labor management software and Support Center software, information system software that are depreciated according to the straight-line method, based on the estimated useful life from 03 to 05 years, in accordance with the provisions of Circular No, 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance,

4.8. Costs of unfinished capital construction

The cost of unfinished capital construction includes the cost of training human resources, salaries and other expenses to invest in new research projects, upgrading existing products, and investing in IT infrastructure,...

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

4.9. Upfront costs

Prepaid expenses are recorded according to the actual incurred, including: costs of tools, instruments, office repair costs, office rental costs and internet charges for business activities of many accounting periods,

Expenses for tools, tools for use, and expenses for office repairs shall be allocated to the results of business activities by the straight-line method from 12 to 24 months from the date of incurrence,

The cost of renting an office represents the amount of rent paid in advance, which is allocated to the results of business activities in a straight line method corresponding to the lease period,

Internet charges represent the amount paid in advance, which is allocated to the results of business activities in a straight line method corresponding to the time of use,

The Company shall classify short-term or long-term prepaid expenses based on the contractual prepayment period or the allocation time of each type of expense and shall not reclassify them at the time of reporting,

4.10. Liabilities

Liabilities are monitored in detail according to the original term, remaining term at the time of reporting, payables and other factors according to the Company's management needs, The classification of payables as payables to sellers, payable expenses and other payables shall be carried out on the following principles:

- Payables to sellers include commercial payables arising from transactions of a buy-sell nature;
- Payable expenses are the deductions before actual production and business expenses incurred in the period;
- Other payables include non-commercial payables, not related to the purchase, sale and supply of goods and services, including: payable trade union dues and other payables,

The company bases on the remaining term at the time of reporting of liabilities to classify as long-term or short-term, Liabilities are recorded not lower than the obligation to pay,

4.11. Payable provisions

Payable provisions shall be recorded only when the following conditions are satisfied:

- The company has current debt obligations (legal obligations or joint obligations) as a result of an event that has already occurred;
- A decrease in the economic benefits that may result in the requirement to pay the debt obligation;
- Give a reliable estimate of the value of that debt obligation,

Payable provisions are recorded based on the most reasonable estimate of the amount of money that will have to be spent to pay debt obligations;

Provision for warranty of products, goods and works as committed to customers or according to the provisions of the contract is the Company's estimate of the debt payable for the 12-

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

month warranty period applied to products and goods on the basis of the Company's experience in the probability of defective products, repair costs at the works,

4.12. Equity

The owner's contributed capital as of December 31, 2025 reflects the contributed capital of shareholders inside and outside the enterprise, recorded according to the actual contributed capital of shareholders contributing shares, calculated according to the par value of issued shares,

4.13. Revenue and other income

Sales revenue is recognized when the following conditions are satisfied at the same time:

- The company has transferred most of the risks and benefits associated with the ownership of products and goods to the buyer;
- The company no longer holds the right to manage the goods as the owner or control of the goods;
- Revenue is determined with relative certainty;
- The company has or will derive economic benefits from the sale;
- Identify expenses related to sales transactions,

Revenue from provision of services shall be recognized when the following conditions are satisfied at the same time:

- Revenue is determined with relative certainty;
- The company has obtained or will derive economic benefits from the transaction of providing such services;
- Identify the part of the work completed at the time of reporting;
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide such services,

Revenue from financial activities includes interest on deposits, margins, dividends distributed and interest on exchange rates, Concrete:

- Interest is determined relatively firmly on the basis of deposit balance, deposit and actual interest rate for each period,
- Dividends to be distributed are recorded according to the notice of the dividend payer,
- The exchange rate difference reflects the actual exchange rate difference interest incurred in the period of foreign-currency derivative operations and the exchange rate difference interest due to the revaluation of foreign currency-derived monetary items at the time of reporting,

Other income reflects income arising from events or operations separate from the Company's ordinary business activities, in addition to the above-mentioned revenues,

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

4.14. Cost of goods sold

The cost of goods sold includes the cost value of goods and services sold or provided in the period, which is recorded according to the actual arising in accordance with revenue,

4.15. Financial costs

Financial expenses include exchange rate losses and other financial expenses, in which: exchangerate deviations reflect actual exchange rate losses incurred in the period of foreign-currency-derived operations and exchange rate losses due to revaluation of foreign-currency-derived currency items at the time report,

4.16. Cost of sales

Selling expenses reflect actual expenses incurred in the process of selling products, goods and providing services in the accounting period, including: expenses on salaries of employees of indirect labor departments (salaries, wages, allowances, etc.); social insurance, health insurance, trade union funding, unemployment insurance of direct and indirect labor departments; the cost of office materials and labor tools; depreciation of fixed assets used for enterprise management; license tax and VAT are not deductible; warranty contingency expenses; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion,,); other monetary expenses (reception, customer conferences, etc.),

4.17. Tax

Current income tax expenses reflect the payable corporate income tax amount incurred in the period,

Taxable income may differ from the total pre-tax accounting profit presented on the statement of business results because taxable income does not include taxable income or deductible expenses in other years (including carry-over losses, if any) and additionally do not include non-taxable or non-deductible norms,

The determination of the Company's taxes is based on the current tax regulations, However, these regulations change from time to time, and the determination of tax obligations depends on the results of the inspection by the competent tax authority,

4.18. Related parties

Parties are deemed to be related parties to the Company if they have significant control or influence over the Company in decision-making of financial and operational policies or share key management members or are jointly subject to the influence of another company (same under the Group, Corporation),

Petrolimex Construction and Trading Corporation contributes 50,33% of the charter capital and has control over the Company in making decisions on financial and operational policies, Accordingly, Petrolimex Construction and Trading Corporation Limited is considered a related party (parent company) of the Company, Other subsidiaries and associated companies of Petrolimex Construction and Trading Corporation are also considered as related parties of the Company,

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

Key management personnel have the right and responsibility to plan, manage and control the Company's activities: the directors, the Company's management staff and the close family members of these individuals,

Individuals on the Board of Directors, Executive Board and close family members of these individuals are considered to be related parties of the Company,

5. CASH

	31/12/2025	01/01/2025
	VND	VND
- Cash on hand	2,268,601,983	796,052,470
- Demand deposits in banks	6,951,170,240	9,339,520,460
Total	9,219,772,223	10,135,572,930

6. FINANCIAL INVESTMENTS

	31/12/2025		01/01/2025	
	VND		VND	
	<i>Original price</i>	<i>Book value</i>	<i>Original price</i>	<i>Book value</i>
Short-term	6,891,531,139	6,891,531,139	3,236,494,035	3,236,494,035
- Term deposits	6,891,531,139	6,891,531,139	3,236,494,035	3,236,494,035
Total	6,891,531,139	6,891,531,139	3,236,494,035	3,236,494,035

7. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	31/12/2025	01/01/2025
	VND	VND
Short-term	42,048,469,256	46,390,390,448
- Details of customer receivable accounts using 10% or more of total customer receivables	11,692,039,931	17,988,544,756
Vietnam National Petroleum Group	11,692,039,931	17,988,544,756
- Others	30,356,429,325	28,401,845,692

8. BAD DEBTS

	31/12/2025 (VND)			01/01/2025 (VND)		
	Original value	Allowances	Recoverable amount	Original value	Allowances	Recoverable amount
Reveivables from customers	3,244,743,210	(2,919,758,334)	324,984,876	4,500,940,179	(2,337,489,579)	2,163,450,600
Total	3,244,743,210	(2,919,758,334)	324,984,876	4,500,940,179	(2,337,489,579)	2,163,450,600

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

Details of the overdue time are as follows:

Customers	Overdue more than 6 months but less than 1 year VND	Overdue more than 1 year but less than 2 years VND	Overdue more than 2 years but less than 3 years VND	Overdue for 3 years or more VND	Total VND
Nam Song Hau Trading Investing Petroleum Joint Stock Company	-	-	846,392,191	-	846,392,191
Nam Song Hau Go Cong Bonded Warehouse And Petroleum Trading JSC	-	-	1,864,803,427	-	1,864,803,427
Hai Binh Import - Export & Trading Joint Stock Company	-	141,027,690	-	-	141,027,690
Ha Son Trade And Transport Company Limited	-	18,078,600	-	-	18,078,600
Chau Thanh Petro Co.,Ltd	291,059,052	-	-	-	291,059,052
Hai Duong Petroleum Materials Jsc	77,713,600	-	-	-	77,713,600
Bac Ninh Passenger Transport Joint Stock Company	5,668,650	-	-	-	5,668,650
Total	374,441,302	159,106,290	2,711,195,618	-	3,244,743,210

9. OTHER RECEIVABLES

	31/12/2025		01/01/2025	
	VND		VND	
	Book value	Provision	Book value	Provision
a) Short-term	3,409,905,893		1,596,646,390	
- Advances	1,106,893,965		557,104,593	
- Other receivables	1,561,456,310		1,039,541,797	
b) Long-term	741,555,618		589,190,000	
- Deposits	518,680,000		589,190,000	

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

10. INVENTORIES

	31/12/2025		01/01/2025	
	VND		VND	
	Original value	Recoverable amount	Original value	Recoverable amount
- Raw material expenses	3,845,820,282		4,870,181,012	
- Tools and instruments	-		320,005,000	
- Unfinished production and business expenses	1,684,939,342		1,818,671,715	
- Finished product	2,038,917,928		1,023,650,932	
- Merchandise	182,000,821		281,948,849	
Total	7,751,678,373		8,314,457,508	

11. PREPAID EXPENSES

	31/12/2025	01/01/2025
	VND	VND
a) Short-term	2,296,818,314	3,159,394,440
- Tools and instruments;	57,348,148	73,979,659
- Others	2,239,470,166	3,085,414,781
b) Long-term	3,197,730,289	6,147,311,650
- Tools and instruments;	1,180,944,440	1,678,127,254
- Others	2,016,785,849	4,469,184,396

12. TANGIBLE FIXED ASSETS

	Machinery, equipment	Transportation means	Office equipment	Total
	VND	VND	VND	VND
Original cost				
Balance at the beginning of the period	12,029,915,157	5,356,345,909	1,594,646,907	18,980,907,973
- Newly purchased	30,892,290		356,370,577	387,262,867
- Other increase				
- Liquidation, sold			(518,626,150)	(518,626,150)
- Other reductions				
Ending balance	12,060,807,447	5,356,345,909	2,469,643,634	18,849,544,690
ACCUMULATED DEPRECIATION				
Balance at the beginning of the period	7,942,798,451	5,356,345,909	1,550,297,786	14,849,442,146
- Depreciation during the period	1,579,083,869		96,103,887	1,675,187,756
- Liquidation, sold			(518,626,150)	(518,626,150)
- Other reductions				
Period-end balance	9,521,882,320	5,356,345,909	1,127,775,523	16,006,003,752
Residual value				
- As at 01/01/2025	4,087,116,706		44,349,121	4,131,465,827
- As at 31/12/2025	2,617,001,277	0	226,539,661	2,843,540,938

The historical cost of tangible fixed assets that have been fully depreciated but are still in use as of December 31, 2025 is VND 13,492,752,719,

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

13. INTANGIBLE FIXED ASSETS

	Technology software VND	Others VND	Total VND
Original cost			
Opening Balance	1,188,005,900	466,400,000	1,654,405,900
Ending balance		(80,400,000)	(80,400,000)
Accumulated amortization	1,188,005,900	386,000,000	1,574,005,900
Opening Balance			
- Amortization during the period	1,188,005,900	466,400,000	1,654,405,900
Ending balance		(80,400,000)	(80,400,000)
Residual value	1,188,005,900	386,000,000	1,574,005,900
- As at 01/01/2025			
- As at 31/12/2025	-	-	-

Historical cost of intangible fixed assets which have been fully amortized but still in use as at 31/12/2025 is VND 1,654,405,900,

14. COST OF UNFINISHED CAPITAL CONSTRUCTION

	31/12/2025 VND	01/01/2025 VND
+ Upgrade the Mobile App building platform	405,200,000	-
+ Building AI Chatbot Software	875,500,000	-
+ Building 2nd generation gasoline station management software (EGAS-II) and 2nd generation enterprise resource management software (PIACOM_ERP II)	7,969,490,000	3,086,784,090
+ Building petroleum depot management software (TAS)	2,347,638,572	-
+ Building an AI chatbot application for the Gas Station Management System (EGAS) on a mobile app platform	165,000,000	-
+ Building the Flexlinc export control product of DKI	-	272,727,273
+ Building a software design for managing sales at rest stops	588,460,000	-
+ Building sales applications on new generation POS devices	851,895,000	-
+ Building the automatic sales application at petrol station	498,960,000	-
+ Building AGAS Monitor application at petrol station	299,250,000	-
Total	14,001,393,572	3,359,511,363

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

15. PAYABLE TO THE SELLER

	31/12/2025		01/01/2025	
	VND		VND	
	Book value	Repayable amount	Book value	Repayable amount
Payables to short-term sellers	25,584,980,314	25,584,980,314	16,484,618,483	16,484,618,483
- Details for each object that accounts for 10% or more of the total payable amount	3,849,254,200	3,849,254,200	9,961,692,500	9,961,692,500
Tinh Van Technology Joint Stock Company	3,651,700,000	3,651,700,000	2,652,316,800	2,652,316,800
D2S Software Joint Stock Company	197,554,200	197,554,200	3,069,730,200	3,069,730,200
Ecome Trading And Technology Technical Joint Stock Company	-	-	2,500,000,000	2,500,000,000
MBSOFT Vietnam Technology Trading and Services Company Limited	-	-	1,739,645,500	1,739,645,500
	21,735,726,114	21,735,726,114	6,522,925,983	6,522,925,983
- Others	25,584,980,314	25,584,980,314	16,484,618,483	16,484,618,483

16. TAXES AND AMOUNTS PAYABLE TO THE STATE

	01/01/2025	Amount arising in the period VND		31/12/2025
	VND	VND		VND
	Payables	Payables	Paid	Payables
- Value Added Tax	673,749,971	1,309,476,692	1,620,084,702	363,141,961
- Value Added Tax on Imports		450,299,077	452,853,790	
- Import and export taxes		22,618,312	160,094,451	
- Corporate Income Tax	2,153,012,277	1,613,987,997	2,756,247,688	1,010,752,586
- Personal income tax	62,262,230	1,863,838,098	1,669,002,986	257,097,342
- Fees and other payables		4,000,000	4,000,000	
	2,889,024,478	5,264,220,176	6,662,283,617	1,630,991,889

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

17. OTHER PAYABLES

	31/12/2025	01/01/2025
	VND	VND
Short-term	1,010,238,582	562,611,729
- Trade union funding;	387,735,050	89,255,103
- Social insurance;	78,295,398	76,080,000
- Dividends and profits payable;	21,466,960	14,804,800
- Other payables,	522,741,174	382,471,826
Long-term	120,000,000	120,000,000
- Long-term deposits received	120,000,000	120,000,000

18. UNREALIZED REVENUE

	31/12/2025	01/01/2025
	VND	VND
Short-term	122,883,464	661,533,867
- Prepaid revenue	122,883,464	661,533,867

19. PAYABLE PROVISIONS

	31/12/2025	01/01/2025
	VND	VND
Short-term	177,248,463	185,722,331
- Goods, products warranty provision	-	-
- Construction warranty provisions	177,248,463	185,722,331

20. EQUITY

CHANGES OF OWNERS' EQUITY

	Share capital	Development and Investment Fund	Retained profits	Total
	VND	VND	VND	VND
Balance as of 01/01/2024	39,000,000,000	16,181,814,164	14,039,652,486	69,221,466,650
- Profit in the previous year			4,742,186,616	4,742,186,616
- Other increases		1,316,400,000	(1,316,400,000)	-
- Other reductions			(11,798,700,000)	(10,482,300,000)
Balance as of 31/12/2024	39,000,000,000	17,498,214,164	16,229,456,019	72,727,670,183
Balance as of 01/01/2025	39,000,000,000	17,498,214,164	16,229,456,019	72,727,670,183
- Profit in the previous year			13,533,858,935	6,455,951,987
- Other increases		1,398,900,000	(1,398,900,000)	-
- Other reductions			(12,536,600,000)	(12,536,600,000)
Balance as of 31/12/2025	39,000,000,000	18,897,114,164	15,827,814,954	73,724,929,118

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

DETAILS OF OWNERS' EQUITY

	31/12/2025 VND	01/01/2025 VND
+ Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	19,629,050,000	19,629,050,000
+ Others	19,370,950,000	19,370,950,000
Total	39,000,000,000	39,000,000,000

CAPITAL TRANSACTIONS WITH OWNERS AND DIVIDEND DISTRIBUTION, PROFIT SHARING

a, Shareholders' capital

	In 2025 VND	In 2024 VND
- Shareholders' capital		
+ Opening balance	39,000,000,000	39,000,000,000
+ Increased during the period		
+ Decrease during the period		
+ Closing balance	39,000,000,000	39,000,000,000
- Dividends distributed	7,020,000,000	7,800,000,000
b, Shares		

	31/12/2025	01/01/2025
- Number of shares outstanding		
+ Common shares	3,900,000	3,900,000
* Par value of outstanding shares (VND/ share)	10,000	10,000
c, Enterprise funds		

	31/12/2025 VND	01/01/2025 VND
- Development Investment Fund	18,897,114,164	16,181,814,164

d, Undistributed after-tax profits

	In 2025 VND	In 2024 VND
As at 01/01	16,229,456,019	14,039,652,486
Increase in the period	13,533,858,935	6,044,879,840
Profit in the period	13,533,858,935	6,044,879,840
Decrease in the period	13,935,500,000	11,798,700,000
Other decreases	13,935,500,000	11,798,700,000
As at 30/09	15,827,814,954	8,285,832,326

21. ITEMS OFF THE BALANCE SHEET

	31/12/2025	01/01/2025
Foreign currencies of all kinds		
US Dollar (USD)	100	84,389,58

22. REVENUE FROM SALES AND SERVICE PROVISION

	In 2025 VND	In 2024 VND
Total revenue from sales and service provision		
Revenue	175,555,020,317	158,894,205,729
- Sales revenue	74,297,327,226	66,798,658,394
- Revenue from service provision	101,257,693,091	92,095,547,335

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

23. COST OF GOODS SOLD

	In 2025	In 2024
	VND	VND
- Cost of goods sold	63,529,296,822	57,495,023,125
- Cost of services provided	51,215,600,304	43,165,108,764
Total	114,744,897,126	100,660,131,889

24. REVENUE FROM FINANCIAL ACTIVITIES

	In 2025	In 2024
	VND	VND
- Interest on deposits, loans	803,760,004	943,955,448
- Interest on exchange rate difference	20,151,952	96,352,105
Total	823,911,956	1,040,307,553

25. FINANCIAL COSTS

	In 2025	In 2024
	VND	VND
- Exchange rate loss	12,435,749	38,212,048
Total	12,435,749	38,212,048

26. COST OF SALES

	In 2025	In 2024
	VND	VND
Selling expenses incurred in the period	44,650,653,564	40,476,752,783
+ Employee expenses	21,422,282,230	17,613,754,071
+ Materials, Office supplies expenses	2,864,514,450	2,713,822,934
+ Amortization and Depreciation expenses	1,786,508,276	1,542,030,723
+ Outsourcing expenses	10,214,246,774	9,130,684,918
+ Other cash expenses	8,363,101,834	9,476,460,137

27. OTHER INCOME

	In 2025	In 2024
	VND	VND
- Disposals of fixed assets	1,388,890	181,818
- Fines collected	-	3,367,180
- Other	75,067,244	75,592,042
Total	76,456,134	79,141,040

28. OTHER EXPENSES

	In 2025	In 2024
	VND	VND
- Penalties	3,917,192	458,081,166
Total	3,917,192	458,081,166

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FORM NO, B09A - DN

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

29. CURRENT CORPORATE INCOME TAX EXPENSES

	In 2025 VND	In 2024 VND
- Expenses for corporate income tax calculated on taxable income in the current year	3,509,625,841	4,391,928,794
+ Total accounting profit (1)	17,043,484,776	18,380,432,327
+ Adjustments to increase and decrease accounting profit		
++Upward Adjustments (2)	504,644,430	967,252,692
++Downward Adjustments (3)	-	82,623,639
+ Total taxable profit (4)=(1)+(2)-(3)	17,548,129,206	19,265,061,380
++Profits subject to 10% tax rate (4a)		
++Profits are subject to a tax rate of 20% (4b)	17,548,129,206	19,265,061,380
+ Payable CIT (5)=(4)*20%	3,509,625,841	3,853,012,276
+ CIT is reduced (6)=(4a)*10%*50%		
- Adjust the CIT expenses of previous years to the current income tax expenses of this year	-	538,916,518
Total current corporate income tax expenses	3,509,625,841	4,391,928,794

30. PRODUCTION AND BUSINESS EXPENSES BY FACTORS

	In 2025 VND	In 2024 VND
- Raw material expenses	63,703,764,400	37,992,307,094
- Employee expenses	43,078,851,452	39,961,798,410
- Amortization and Depreciation expenses	1,786,508,276	1,576,637,055
- Outsourcing expenses	39,958,829,950	49,605,418,496
- Other cash expenses	10,579,955,775	9,476,460,137
Total	159,107,909,853	138,612,621,192

31. EARNINGS PER SHARE

	In 2025 VND	In 2024 VND
+ Profit after corporate income tax	13,533,858,935	13,988,503,533
+ Incremental adjustments		
+ Downward adjustments		
+ Profits distributed to shareholders owning ordinary shares	13,533,858,935	13,988,503,533
+ Amount of deduction from the reward and welfare fund (*)		
+ Weighted average number of common shares outstanding in the period	3,900,000	3,900,000
+ Basic earnings per share	3,470	3,587

32. EVENTS AFTER THE CLOSING DATE OF THE ACCOUNTING PERIOD

In terms of material aspects, there are no extraordinary events that occur after the date of preparation of this financial statement that affect the financial situation, business results and cash flows for the accounting period from January 1, 2025 to December 31, 2025,

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

33. INFORMATION ABOUT STAKEHOLDERS

- Deal with other stakeholders,

Other stakeholders with the Company include: affiliated companies, co-controlling businesses, individuals who have direct or indirect voting rights in the Company and their immediate family members, businesses managed by key employees and individuals with direct or indirect voting rights of the Company and their close family members,

Other stakeholders with the Company include:

Related Parties	Relations
Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company (PGCC)	Parent Company
Petroleum Logistic Service and Investment JSC (PLAND)	In the same Parent Company
Petrolimex Technology – Construction Consultants JSC	Subsidiary of PLAND
Petrolimex Equipment Joint Stock Company (PECO)	In the same Parent Company
Petrolimex Engineering Joint Stock Company (PEC)	In the same Parent Company
Petrolimex International Trading Joint Stock Company (PITCO)	In the same Parent Company
Petrolimex Paints Company Limited	Subsidiary of PITCO
PTN Chemicals Company Limited	In the same Parent Company
Vietnam National Petroleum Group	Supreme Parent Company
Direct subsidiaries and indirect subsidiaries of Vietnam National Petroleum Group	Subsidiaries with Vietnam National Petroleum Group
Members of the Boards of Management, Directors and Supervisors and individuals related to key management members	Key leadership members

Operations arising in the year between the Company and other related parties are as follows:

	In 2025	In 2024
	VND	VND
Selling equipment and providing services	147,947,080,368	116,672,827,532
Vietnam National Petroleum Group	42,883,122,581	43,550,408,870
Construction companies with 100% capital of Vietnam National Petroleum Group	89,839,749,014	59,207,087,001
Petrolimex Petrochemical Corporation - Joint Stock Company	2,300,354,375	1,446,564,000
Petrolimex Aviation Fuel Joint Stock Company	1,995,752,917	1,503,475,000
Petrolimex Transportation Services Corporation	352,710,000	488,480,000
Petrolimex Asphalt Company Limited	3,261,453,000	979,380,000
Petrolimex Gas Corporation - Joint Stock Company	26,118,750	18,875,000
Petrolimex Nghe Tinh Transportation And Service Joint Stock Company	398,092,403	1,689,583,205
Petrolimex Da Nang Transportation And Trading Joint Stock Company	1,218,882,500	1,196,712,000
Petrolimex Hatay Transportation And Service Joint Stock Company	985,345,000	710,545,000
Petrolimex Thua Thien Hue Transportation and Service Joint Stock Company	36,000,000	1,222,942,500

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

	In 2025 VND	In 2024 VND
Petrolimex Haiphong Transportation And Services Joint Stock Company	-	183,870,000
Petrolimex Saigon Transportation And Service Joint Stock Company	1,938,528,880	381,847,600
Petrolimex Tanker Corporation	52,740,000	486,366,000
Petrolimex Kiengiang Company Limited	523,393,256	354,609,256
Petrolimex Construction And Trading Corporation - Single Share-Holder Limited Company	461,123,519	1,155,926,000
Vietnam Petroleum Transport Joint Stock Company	45,517,917	151,722,100
Caibe Trading And Service Joint Stock Company	207,838,400	885,000,000
Petrolimex Chemicals Company Limited	-	892,200,000
Petrolimex Hanoi Transportation & Trading Joint Stock Company	442,786,000	167,234,000
Petrolimex Joint Stock Tanker Company	844,000,000	-
Petrolimex Laos One Member Limited Liability Company	133,571,856	-
Petrolimex Equipment Joint Stock Company	-	195,200,000
Purchase of goods and use of services	387,297,215	331,300,999
Construction companies with 100% capital of Vietnam National Petroleum Group	157,066,716	23,963,952
Petrolimex Land Holdings Joint Stock Company	46,480,499	83,236,502
Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	183,750,000	224,100,545
Dividend Distribution	3,533,229,000	3,925,810,000
Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	3,533,229,000	3,925,810,000

At the end of the accounting period, the balance of debts with other related parties is as follows:

	31/12/2025 VND	01/01/2025 VND
Short-term customer receivables	26.104.750.121	28.736.801.638
Vietnam National Petroleum Group	11.692.039.931	17.988.544.756
Construction companies with 100% capital of Vietnam National Petroleum Group	11.564.720.410	5.408.793.754
Petrolimex Petrochemical Corporation - Joint Stock Company	910.680.100	756.652.000
Petrolimex Asphalt Company Limited	1.746.480.600	576.450.000
Petrolimex Ha Noi Transportation And Trading Joint-Stock Company	109.480.400	-
Petrolimex Saigon Transportation And Service Joint Stock Company	81.348.680	907.155.000
Petrolimex Thua Thien Hue Transportation and Service Joint Stock Company	-	826.635.000
Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	-	124.399.000
Petrolimex Chemicals Company Limited	-	1.560.850.000
Caibe Trading And Service Joint Stock Company	-	160.000.000
Petrolimex Transportation Services Corporation	-	247.140.000

**PETROLIMEX INFORMATION TECHNOLOGY AND
TELECOMMUNICATION JOINT STOCK COMPANY**

No. 1 Kham Thien Street, Van Mieu – Quoc Tu Giam Ward, Hanoi

FINANCIAL STATEMENTS

For the period ended 31/12/2025

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(The explanations from page 07 to page 26 are constituent parts of the financial statements)

FORM NO, B09A - DN

	31/12/2025 VND	01/01/2025 VND
Petrolimex Kiengiang Company Limited	-	180.182.128
Payable to short-term sellers	490,567,902	231,000,000
Vietnam National Petroleum Group	484,512,000	-
Petrolimex Gia Lai Co., Ltd	6,055,902	-
Short-term prepaid buyers	370.456.688	118.156.575
Construction companies with 100% capital of Vietnam National Petroleum Group	-	118.156.575
Petrolimex Aviation Fuel Joint Stock Company	370.456.688	-
Short-Term Seller Upfront	5.915.482	25.000.000
Petrolimex Hanoi Co., Ltd	5.915.482	-
Hanoi Petroleum Branch - Regional Petroleum Company I - One-Member Limited Liability Company	-	25.000.000

34. COMPARATIVE FIGURES

The comparative data is the data on the 2024 General Financial Statements audited by CPA Vietnam Auditing Co., Ltd, and represented in accordance with the 2025 figures.

Prepared as of January 20, 2026

Preparer



Le Phuong Thao

Chief Accountant



Cao Thi Hong Van

Director



Nguyen Van Quy