

**PETROVIETNAM CHEMICAL AND SERVICES JOINT
STOCK CORPORATION**

Form No. B 01 - DN
Issued under Circular No. 200/2014/TT - BTC dated December 22, 2014 of
the Ministry of Finance

(SEPARATE FINANCIAL STATEMENTS)

6th Floor - Petroleum Institute Building, No. 167 Trung Kinh Street - Yen Hoa Ward - Hanoi City

BALANCE SHEET

As of December 31, 2025

Unit: VND

INDICATORS	Code	Interpretation	31/12/2025	01/01/2025
1	2	3	4	5
A - CURRENT ASSETS	100		1 267 611 805 919	909 911 572 756
I. Cash and cash equivalents	110		38 180 106 999	177 513 572 081
1. Cash	111		38 180 106 999	57 513 572 081
2. Cash equivalents	112			120 000 000 000
II. Short-term financial investments	120		194 600 000 000	138 600 000 000
3. Held-to-maturity investment	123		194 600 000 000	138 600 000 000
III. Short-term receivables	130		1 010 781 831 950	563 523 313 251
1. Short-term receivables from customers	131		916 175 443 457	549 991 608 460
2. Short-term prepayment to seller	132		54 884 922 308	16 337 451 268
3. Short-term internal receivables	133			
5. Short-term loan receivable	135			
6. Other short-term receivables	136		71 598 156 961	29 070 944 299
7. Provision for short-term doubtful receivables (*)	137		- 31 876 690 776	- 31 876 690 776
8. Assets missing pending resolution	139			
IV. Inventory	140		16 870 152 573	23 983 748 794
1. Inventory	141		24 464 885 046	32 286 054 067
2. Provision for inventory price reduction(*)	149		- 7 594 732 473	- 8 302 305 273
V. Other current assets	150		7 179 714 397	6 290 938 630
1. Short-term prepaid expenses	151		114 492 666	163 942 562
2. Deductible VAT	152		6 848 617 547	5 328 906 114
3. Taxes and other amounts receivable from the State	153		216 604 184	798 089 954
5. Other current assets	155			
B - LONG-TERM ASSETS	200		539 855 156 872	554 562 129 162
I. Long-term receivables	210		2 248 624 460	2 221 405 159
1. Long-term receivables from customers	211			
2. Long-term prepayment to seller	212			
3. Operating capital of affiliated units	213			
4. Long-term internal receivables	214			
5. Long-term loan receivable	215			
6. Other long-term receivables	216		2 248 624 460	2 221 405 159
7. Provision for long-term doubtful receivables (*)	219			
II. Fixed assets	220		21 288 973 395	30 267 325 127

1. Tangible fixed assets	221		19 595 707 612	28 466 088 960
- Original price	222		138 317 171 536	140 671 147 471
- Accumulated depreciation value(*)	223		- 118 721 463 924	- 112 205 058 511
2. Financial leased fixed assets	224			
- Original price	225			
- Accumulated depreciation value(*)	226			
3. Intangible fixed assets	227		1 693 265 783	1 801 236 167
- Original price	228		4 435 520 468	4 435 520 468
- Accumulated depreciation value(*)	229		- 2 742 254 685	- 2 634 284 301
III. Investment real estate	230		56 821 267 290	61 682 560 758
- Original price	231		151 876 088 685	151 876 088 685
- Accumulated depreciation value(*)	232		- 95 054 821 395	- 90 193 527 927
IV. Long-term unfinished assets	240		379 918 725	379 918 725
2. Cost of unfinished basic construction	242		379 918 725	379 918 725
V. Long-term financial investment	250		458 738 300 006	458 738 300 006
1. Investment in Subsidiaries	251		458 738 300 006	458 738 300 006
2. Investment in joint ventures and associates	252		12 769 655 880	12 769 655 880
4. Long-term financial investment reserve (*)	254		- 12 769 655 880	- 12 769 655 880
5. Held-to-maturity investment	255			
VI. Other long-term assets	260		378 072 996	1 272 619 387
1. Long-term prepaid expenses	261		378 072 996	1 272 619 387
4. Other long-term assets	268			
TOTAL ASSETS (270=100 + 200)	270		1 807 466 962 791	1 464 473 701 918
INDICATORS	Code	Interpretation	31/12/2025	01/01/2025
I	2	3	4	5
A - LIABILITIES PAYABLE	300		888 362 548 097	555 830 617 674
I. Short-term debt	310		886 745 597 917	552 491 424 859
1. Short-term payables to suppliers	311		359 292 699 542	202 057 215 922
2. Short-term prepayment by buyer	312		7 795 372 233	6 174 818 116
3. Taxes and payments to the State	313		298 944 175	1 088 076 908
4. Must pay employees	314		5 392 028 515	9 289 300 432
5. Short-term payable expenses	315		26 069 876 117	10 886 732 605
6. Short-term internal payables	316			
7. Payable according to construction contract progress schedule	317			
8. Short-term unrealized revenue	318			
9. Other short-term payables	319		19 124 391 802	21 066 632 651
10. Short-term loans and financial leases	320		468 644 887 298	301 851 460 731
11. Short-term payables provision	321			
12. Bonus and welfare fund	322		127 398 235	77 187 494

II. Long-term debt	330		1 616 950 180	3 339 192 815
1. Long-term payables to suppliers	331			
2. Long-term prepayment by buyer				
6. Long-term unrealized revenue	336			
7. Other long-term payables	337			
8. Long-term loans and financial leases	338			
12. Long-term payables provision	342		1 616 950 180	3 339 192 815
13. Science and Technology Development Fund	343			
B - OWNER'S EQUITY	400		919 104 414 694	908 643 084 244
I. Equity	410		919 104 414 694	908 643 084 244
1. Owner's equity	411		811 944 630 000	811 944 630 000
Common shares with voting rights	411a		811 944 630 000	811 944 630 000
- Preferred stock	411b			
2. Share capital surplus	412		39 728 981 618	39 728 981 618
4. Other owners' capital	414			
5. Treasury stock (*)	415			
6. Asset revaluation difference	416			
7. Exchange rate difference	417			
8. Development investment fund	418		50 690 540 088	50 690 540 088
11. Undistributed profit after tax	421		16 740 262 988	6 278 932 538
- Undistributed profit after tax accumulated to the end of the prev	421a		5 278 932 538	
- Undistributed profit after tax this period	421b		11 461 330 450	6 278 932 538
11. Investment capital for construction and development	422			
II. Other funding sources and funds	430			
I. Funding sources	431			
TOTAL CAPITAL	440		1 807 466 962 791	1 464 473 701 918

Preparer



Dao Thi Duc Hanh

Chief Accountant



Tran Van Trinh

Deputy General Director

Dated 29 /01/2026



Bui Tuan Ngoc

PETROVIETNAM CHEMICAL AND SERVICES JOINT
STOCK CORPORATION

(SEPARATE FINANCIAL STATEMENTS)

Form No. B 02 - DN

Issued under Circular No. 200/2014/TT - BTC dated December 22, 2014
of the Ministry of Finance

6th Floor - Petroleum Institute Building, No. 167 Trung Kinh Street - Yen Hoa Ward - Hanoi City

INCOME STATEMENT

Unit: VND

INDICATORS	Code	Interpretation	Quarter IV		Accumulated from Beginning of the Year to End of this period	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Sales and service revenue	01		639 923 691 172	449 663 602 136	1 943 976 922 888	1 629 578 155 216
2. Revenue deductions	02					
3. Net revenue from sales and service provision (10 = 01-02)	10		639 923 691 172	449 663 602 136	1 943 976 922 888	1 629 578 155 216
4. Cost of goods sold	11		633 205 598 497	440 809 038 622	1 921 151 332 857	1 579 594 657 964
5. Gross profit from sales and service provision (20 = 10-11)	20		6 718 092 675	8 854 563 514	22 825 590 031	49 983 497 252
6. Financial operating revenue	21		26 592 704 154	12 395 089 115	71 905 913 534	45 265 698 669
7. Financial costs	22		3 470 965 572	- 680 521 644	10 520 075 125	2 172 770 550
In which: Interest expense	23		2 681 655 597	273 037 213	7 447 578 375	1 746 216 286
8. Selling expenses	25		4 281 215 520	7 462 425 211	10 640 945 368	29 374 388 206
9. Business management costs	26		16 919 496 644	17 828 296 174	58 177 338 048	59 766 048 347
10. Net profit from business activities (30 = 20 + (21 -22) - (25 + 26)	30		8 639 119 093	- 3 360 547 112	15 393 145 024	3 935 988 818
11. Other income	31		1 099 367 069	3 776 854 389	4 218 808 398	6 745 943 598
12. Other costs	32		7 012 566 604	1 533 564 361	8 150 122 972	3 797 104 124
13. Other profits (40=31-32)	40		- 5 913 199 535	2 243 290 028	- 3 931 314 574	2 948 839 474
14. Total accounting profit before tax (50=30+40)	50		<u>2 725 919 558</u>	<u>- 1 117 257 084</u>	<u>11 461 830 450</u>	<u>6 884 828 292</u>
15. Current corporate income tax expense	51			605 895 754	500 000	605 895 754
16. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60=50-51-52)	60		<u>2 725 919 558</u>	<u>- 1 723 152 838</u>	<u>11 461 330 450</u>	<u>6 278 932 538</u>

Preparer



Dao Thi Duc Hanh

Chief Accountant



Tran Van Trinh

Dated 29 /01/2026

Deputy General Director



Bui Tuan Ngoc

CASH FLOWS STATEMENT
(Indirect method)

Unit: VND

No	Target	Code	Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year
I	CASH FLOW FROM OPERATING ACTIVITIES			
1	Profit before tax	01	11 461 830 450	6 884 828 292
2	Adjustments for items			
	- Depreciation of fixed assets and investment real estate	02	13 161 318 129	14 034 078 287
	- Provisions	03	- 2 429 815 435	- 20 530 477 417
	- Exchange rate difference gains and losses due to revaluation of foreign currency items	04	- 138 117 203	236 903 639
	- Profit and loss from investment activities	05	- 71 045 227 500	- 37 600 290 445
	- Interest expense	06	7 447 578 375	1 746 216 286
	- Other adjustments	07		
3	Operating profit before changes in working capital	08	- 41 542 433 184	- 35 228 741 358
	Increase, decrease receivables	09	- 395 245 154 141	480 078 796 245
	Increase, decrease inventory	10	7 821 169 021	95 074 080 552
	Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11	161 943 634 045	- 85 274 469 931
	Increase, decrease prepaid expenses	12	943 996 287	7 858 438 240
	- Interest paid	14	- 7 488 396 776	- 1 732 899 361
	- Corporate income tax paid	15	- 500 000	- 605 895 754
	- Other income from business activities	16		200 000 000
	- Other expenses for business activities	17	- 915 926 033	- 383 899 945
	Net cash flow from operating activities	20	- 274 483 610 781	459 985 408 688
II.	CASH FLOW FROM INVESTING ACTIVITIES			
1	Cash spent on purchasing and constructing fixed assets and other long-term assets	21		- 133 969 036
2	Proceeds from liquidation, sale of fixed assets and other long-term assets	22	15 000 000	37 620 000
3	Cash spent on lending and purchasing debt instruments of other entities	23	- 316 000 000 000	- 185 000 000 000
4	Proceeds from loans and resale of debt instruments of other entities	24	260 000 000 000	180 000 000 000
5	Spend money to invest in other units	25		- 3 000 000 000
6	Proceeds from capital investment in other entities	26		
7	Interest income, dividends and profits	27	24 147 445 470	22 778 816 587
	Net cash flow from investing activities	30	- 31 837 554 530	14 682 467 551
III.	CASH FLOWS FROM FINANCING ACTIVITIES			
1	Proceeds from issuing shares, receiving capital contributions from owners	31		
2	Money to return capital to owners, buy back shares issued by the enterprise	32		
3	Proceeds from borrowing	33	690 530 206 105	324 521 663 884
4	Loan principal repayment	34	- 523 736 779 538	- 808 712 185 637
5	Dividends and profits paid to owners	36		- 4 899 246 807
	Net cash flow from financing activities	40	166 793 426 567	- 489 089 768 560
	Net cash flow during the period (50=20+30+40)	50	- 139 527 738 744	- 14 421 892 321
	Cash and cash equivalents at the beginning of the year	60	177 513 572 081	191 725 672 290
	Impact of foreign exchange rate changes on foreign currency conversion	61	194 273 662	209 792 112
	Cash and cash equivalents at the end of the period (70=50+60+61)	70	38 180 106 999	177 513 572 081

Dated 29 /01/2026

Preparer

Chief Accountant

Deputy General Director





Dao Thi Duc Hanh

Tran Van Trinh

Bui Tuan Ngoc

NOTES TO FINANCIAL STATEMENTS

I. CHARACTERISTICS OF BUSINESS ACTIVITIES

1. Form of capital ownership: Joint Stock Company

Charter capital

State capital: 29,231,380 shares (36%)

Other capital: 51,963,083 shares (64%)

2. Business fields: Industry, trade, services

3. Business lines: Production and trading of petroleum chemicals

4. Normal business production cycle: Year

5. Characteristics of the business's operations during the fiscal year that affect the financial statements.

6. Business structure

List of subsidiaries

- Total number of subsidiaries: 06

+ Number of consolidated subsidiaries: 06

+ Number of non-consolidated subsidiaries: 0

List of important consolidated subsidiaries:

+DMC-Southern Petroleum Chemicals Joint Stock Company

Address: No. 24/8 Le Thanh Tong - Rach Dua Ward, Ho Chi Minh City

Ownership ratio: 51%

Voting rights ratio: 51%

+ M-I Vietnam Oil and Gas Services Company Limited

Address: No. 99 Le Loi, Vung Tau Ward, Ho Chi Minh City

Ownership ratio: 51%

Voting rights ratio: 51%

+ Drilling Fluids and Oilfield Services Company Limited

Address: No. 35, 30/4 Street - Tam Thang Ward - Ho Chi Minh City

Ownership ratio: 100%

Voting rights ratio: 100%

+ PVChem - Tech Co., Ltd.

Address: 12th Floor, Vietnam Petroleum Institute, 167 Trung Kinh, Yen Hoa, Hanoi

Ownership ratio: 100%

Voting rights ratio: 100%

+ PVChem - CS Company Limited

Address: No. 163 Hai Ba Trung, Xuan Hoa Ward, Ho Chi Minh City

Ownership ratio: 100%

Voting rights ratio: 100%

+ PVChem Industrial Technical Services Company Limited

Address: 12th Floor, Vietnam Petroleum Institute, 167 Trung Kinh, Yen Hoa, Hanoi

Ownership ratio: 100%

Voting rights ratio: 100%

- Subsidiaries excluded from the consolidation process: none

List of joint ventures and affiliated companies

+ DMC - VTS Joint Venture Company Limited

Address: Phakhavok Village, Vilabouly District, Savannakhet Province, Laos

Ownership ratio: 38.61%

Voting rights ratio: 30%

List of affiliated units without legal status and dependent accounting

DMC Corporation Branch - Drilling Fluids and Well Services Company (DMC-WS) - No. 35, 30/4 Street - Tam Thang Ward - Ho Chi Minh City

PVChem Corporation Branch - Industrial Technical Services Branch (PVChem-ITS) - 12th floor, Vietnam Petroleum Institute Building, No. 167 Trung Kinh Street - Yen Hoa Ward - Hanoi

PVChem Corporation Branch - Applied Research and Technical Services Center Branch (PVChem-RT) - 6th floor, Vietnam Petroleum Institute Building, No. 167 Trung Kinh Street - Yen Hoa Ward - Hanoi

PVChem Corporation Branch - Petroleum Chemical Services Branch (PVChem-CS) - No. 163 Hai Ba Trung - Xuan Hoa Ward - Ho Chi Minh City

7. Statement on comparability of information on financial statements: It compared with the same period of the previous year/semi-year

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Annual accounting period (Starting from January 1st and ending on December 31st)

2. Unit of currency used in accounting: VND

III. STANDARDS AND APPLICATION

1. Applicable accounting regime: Enterprise accounting regime issued according to Circular No. 200 & TT 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance

2. Statement on compliance with Accounting Standards and Accounting Regime: Financial statements are prepared and presented in accordance with Vietnamese Accounting Standards and Regime.

IV. ACCOUNTING POLICIES APPLIED

1. Principles for converting Financial Statements prepared in foreign currency to VND: The application of exchange rates when converting Financial Statements complies with the guidance of the Enterprise Accounting Regime (assets and liabilities at the end-of-period exchange rate, owner's investment capital at the exchange rate on the date of capital contribution, Business performance report and Cash flow report at the average exchange rate). Impact due to the conversion of Financial Statements from foreign currency to Vietnamese Dong: Decrease in equity reflected through provisioning, increase in equity reflected through Exchange rate difference

2. Types of exchange rates applied in accounting

Apply the published exchange rate of the Bank where the transaction occurs as the recorded exchange rate.

Apply Vietcombank's foreign currency buying rate as the revaluation rate for cash and foreign currency deposited in the bank at the time of reporting.

Apply Vietcombank's selling rate when revaluing payables at the time of reporting.

3. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows

4. Principles of recording cash and cash equivalents

Bank deposits are non-term deposits.

Cash equivalents: Reflect short-term investments with a recovery period of no more than 3 months from the investment date that can be easily converted into a known amount of cash and are subject to no risk of conversion into cash at the reporting date.

5. Accounting principles for financial investments: Implement according to the provisions of Circular 48/2019/TT-BTC dated August 8, 2019.

b/ Investments held to maturity

Book value is original cost

Basis for determining irrecoverable losses: according to current regulations

Revalued items that meet the definition of foreign currency monetary items

c/ Loans

d/ Investment in subsidiaries; joint ventures and associates: Recorded at original cost. Investment value for listed companies: according to closing price on reporting date. For unlisted companies: according to book value corresponding to ownership portion, make provision for long-term investment depreciation for the difference compared to original cost.

6. Principles of accounting for receivables

Criteria for classifying receivables: According to receivable content (customer receivables, other receivables, internal receivables). Tracked in detail by original term, remaining term at the time of reporting, by original currency and by each debtor.

Receivables are recorded at no more than their recoverable amount.

Method of setting up provision for doubtful debts: Implement according to Circular 48/2019/TT-BTC dated August 8, 2019

7. Principles of inventory recording

- Inventory recording principle: At original price

- Method of determining inventory value: Weighted average

- Inventory accounting method: Perpetual declaration

- Method of setting up inventory price reduction provision: According to current regulations in Circular 48/2019/TT-BTC dated August 8, 2019

8. Principles of recording and depreciating fixed assets, financial lease fixed assets, investment real estate
 - Principles of recording tangible fixed assets and intangible fixed assets: Original price is recorded at cost price.
 - Depreciation method of tangible fixed assets and intangible fixed assets: Straight line
 10. Accounting principles for deferred corporate income tax
 - a/ Accounting principles for deferred income tax assets Deductible temporary differences
 11. Principles of accounting for prepaid expenses
 12. Principles of accounting for liabilities
 13. Principles for recording loans and financial lease liabilities: Record at original cost
 14. Principles of recognition and capitalization of borrowing costs
 15. Principle of recording payable expenses
 16. Principles and methods of recording provisions for payables
 17. Principles of recognizing unrealized revenue
 18. Principles of recording equity
 - Principles for recording owners' capital contributions, equity surplus, convertible bond options, and other owners' capital
 - Principles for recording asset revaluation differences
 - Principles of recording exchange rate differences
 - Principles of recording undistributed profits
 19. Principles and methods of revenue recognition
 - Sales revenue
 - Service revenue
 - Financial revenue
 - Construction contract revenue
 - Other income
 20. Accounting principles for revenue deductions
 21. Principles of accounting for cost of goods sold
 22. Principles of financial cost accounting
 23. Principles of accounting for sales costs and business management costs
 24. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses
 25. Other accounting principles and methods
- Method of eliminating internal transactions:

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Money		Closing balance	Opening balance	
- Cash		966 135 400		763 441 371
- Bank deposit		37 213 971 599		56 750 130 710
Money is transferring				
- Cash equivalents				120 000 000 000
Add		38 180 106 999		177 513 572 081
2. Financial investments		Closing balance	Opening balance	
	Original price	Book value	Original price	Book value
a/ Investment held to maturity				
a1/ Short term				
- Term deposits		194 600 000 000		138 600 000 000
- Bonds				
- Other investments				
Add		194 600 000 000		138 600 000 000
a2/ Long term				
- Term deposits				
- Bonds				
- Other investments				
Add				

b/ Investment in capital contribution to other entities (details of each investment according to the capital holding ratio and voting rights ratio)	Closing balance			Opening balance		
	Original price	Preventive	Fair value	Original price	Preventive	Reasonable price
- Investment in subsidiaries	458 738 300 006		458 738 300 006	458 738 300 006		458 738 300 006
M-I Vietnam Oil and Gas Services Company Limited	63 338 300 006		63 338 300 006	63 338 300 006		63 338 300 006
PVChem Drilling Mud and Services Company Ltd	70 000 000 000		70 000 000 000	70 000 000 000		70 000 000 000
PVChem-Tech Company Limited	60 000 000 000		60 000 000 000	60 000 000 000		60 000 000 000
DMC-Southern Petroleum Chemicals Joint Stock Company	125 000 000 000		125 000 000 000	125 000 000 000		125 000 000 000
PVChem-CS Company Limited	120 000 000 000		120 000 000 000	120 000 000 000		120 000 000 000
PVChem-ITS Company Limited	20 400 000 000		20 400 000 000	20 400 000 000		20 400 000 000
- Investment in joint ventures and associates	12 769 655 880	- 12 769 655 880		12 769 655 880	- 12 769 655 880	
DMC-VTS Joint Venture Company Limited	12 769 655 880	- 12 769 655 880		12 769 655 880	- 12 769 655 880	
- Investment in other units						

- Significant transactions between the enterprise and its subsidiaries, joint ventures and associates during the period: Providing drilling fluid products and services of its own unit to form final products and services

- In case the fair value cannot be determined, explain the reason.

	Closing balance	Opening balance
3. Accounts receivable from customers		
a/ Short-term trade receivables	916 175 443 457	549 991 608 460
- Details of customer receivables accounting for 10% or more of total customer receivables	825 548 001 757	444 594 337 781
STAVIAN Chemical Joint Stock Company	404 113 359 153	332 274 772 064
Stavian Industrial Metals Joint Stock Company	175 702 193 332	
Nghi Son Refinery and Petrochemical Company Limited	212 433 763 114	66 292 423 186
Binh Son Refining and Petrochemical Joint Stock Company	20 718 703 750	8 700 708 512
Vietnam National Industry - Energy Group - Operator of Block 01/97 & 02/97	12 579 982 408	37 326 434 019
- Other customer receivables	90 627 441 700	105 397 270 679
b/ Long-term customer receivables		
- Details of customer receivables accounting for 10% or more of total customer receivables		
- Other customer receivables		
c/ Receivables from customers who are related parties	15 684 647 139	33 535 742 342
DMC Petroleum Chemicals Joint Stock Company - South	13 157 712 595	4 198 081 753
PVChem - Tech Company Limited	432 593 237	
PVChem-CS Company Limited	1 256 651 307	28 315 423 523
PVChem Industrial Technical Services Company Limited (PVChem - ITS)	837 690 000	1 022 237 066

4. Other receivables

Other receivables				Closing balance		Opening balance	
				Value	Preventive	Value	Preventive
a/ Short term							
- Receivables from equitization							
- Must collect dividends and profits shared							
- Receivable from workers							
But, deposit				947 012 564		861 065 286	
- For loan							
- Expenses on behalf of							
- Other receivables				70 651 144 397		28 209 879 013	
Add				71 598 156 961		29 070 944 299	
b/ Long term							
- Other receivables				2 248 624 460		2 221 405 159	
Add				2 248 624 460		2 221 405 159	

5/ Missing assets awaiting resolution (details for each type of missing assets)

Shortage of assets awaiting resolution (details for each type of shortage of assets)	Closing balance		Opening balance	
	Quantity	Value	Quantity	Value

a/ Money				
b/ Inventory				
c/ Fixed assets				
d/ Other assets				

6/ Bad debt

Bad debt	Closing balance			Opening balance		
	Cost	Recoverable amount	Debtor	Cost	Recoverable amount	Debtor
- Total value of receivables, loans that are overdue or not overdue but unlikely to be recovered	31 876 690 776			31 876 690 776		
Details of overdue time and value of receivables and overdue loans by each subject if the receivables by each subject account for 10% or more of the total overdue debt)						
Petrovietnam domestic exploration production operating company limited	1 518 158 184			1 518 158 184		
DMC-VTS Joint Venture Company Limited	14 980 318 934			14 980 318 934		
Vietnam Industrial Steel Corporation	2 005 169 290			2 005 169 290		
Plastic Packaging Import Export Company Limited	2 838 995 257			2 838 995 257		
Hanoi Petroleum Construction Joint Stock Company	2 737 079 920			2 737 079 920		
Other objects	7 796 969 191			7 796 969 191		
- Information on fines, late interest receivables... arising from overdue debts but not recorded as revenue						
- Ability to recover overdue receivables						
Add	31 876 690 776			31 876 690 776		

7. Inventory

Inventory	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
- Goods in transit				
- Raw materials				
- Tools, supplies				
- Work in progress	7 418 774 395		7 359 168 288	
- Finished product				
- Merchandise	16 574 395 451	- 7 594 732 473	24 455 170 579	- 8 302 305 273
- Goods on consignment	471 715 200		471 715 200	
- Goods sent to bonded warehouse				
- Real estate goods				
Add inventory cost	24 464 885 046	- 7 594 732 473	32 286 054 067	- 8 302 305 273

Value of stagnant, poor, degraded inventory that cannot be sold at the end of the period; Causes and solutions for stagnant, poor, degraded inventory

- Value of inventory used as collateral to secure payable debts at the end of the period

- Reasons for additional provisioning or reversal of inventory price reduction provisions: Due to market fluctuations in sales price reduction.

8. Long-term unfinished assets

Long-term unfinished assets	Closing balance		Opening balance	
	Original price	Recoverable value	Original price	Recoverable value
a/ Long-term unfinished production and business costs				
b/ Unfinished basic construction (details for projects accounting for 10% of total basic construction value)				
- Unfinished basic construction	379 918 725	379 918 725	379 918 725	379 918 725
Add				

9. Increase and decrease of tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Office equipment	Motor vehicles	Other	Total
Original price of tangible fixed assets						
I. Beginning balance	27 685 446 013	100 433 714 239	9 419 038 508	3 091 948 711	41 000 000	140 671 147 471
Purchase during the period						
Completed construction investment						
Other increases						
Switch to real estate investment						
Liquidation, sale				306 937 090		306 937 090
Other reductions: Transfers to Subsidiaries		847 902 481		1 199 136 364		2 047 038 845
Closing balance	27 685 446 013	99 585 811 758	9 419 038 508	1 585 875 257	41 000 000	138 317 171 536
Accumulated depreciation						
Beginning balance	22 583 707 801	79 237 094 280	8 364 450 680	1 978 805 750	41 000 000	112 205 058 511
Depreciation during the period	467 412 552	7 387 312 628	320 082 000	17 247 097		8 192 054 277
Other increases						
Switch to real estate investment						
Liquidation, sale				306 937 090		306 937 090
Other reductions: Transfer to Subsidiaries		847 902 481		520 809 293		1 368 711 774
Closing balance	23 051 120 353	85 776 504 427	8 684 532 680	1 168 306 464	41 000 000	118 721 463 924
Residual value of tangible fixed assets						
- Opening balance	5 101 738 212	21 196 619 959	1 054 587 828	1 113 142 961		28 466 088 960
- Closing balance	4 634 325 660	13 809 307 331	734 505 828	417 568 793		19 595 707 612

- The remaining value at the end of the period of tangible fixed assets used as mortgage or pledge to secure the loan

- Original price of fixed assets at the end of the period that have been fully depreciated but are still in use: 37.710.294.637 đ

- Original price of fixed assets at the end of the year awaiting liquidation:

- Commitments to purchase and sell tangible fixed assets of great value in the future;

- Other changes in tangible fixed assets

10. Increase or decrease in intangible fixed assets

Item	Land use rights	Copyright, patent	Trademark	Computer software	Other intangible assets	Total
Intangible fixed asset price						
Beginning balance	2 933 195 586			1 502 324 882		4 435 520 468
- Purchased within the year						
- Created from within the business						
- Increase due to business consolidation						
- Other increases:						
- Liquidation, sale						
- Switch to real estate investment						
Other discounts:						
Closing balance	2 933 195 586			1 502 324 882		4 435 520 468
Accumulated depreciation						
Beginning balance	1 131 959 419			1 502 324 882		2 634 284 301
- Depreciation during the year	107 970 384					107 970 384
- Other increases:						
- Liquidation, sale						
- Switch to real estate investment						
Other discounts:						
Closing balance	1 239 929 803			1 502 324 882		2 742 254 685
Residual value of intangible assets						
- Opening balance	1 801 236 167					1 801 236 167

- Closing balance	1 693 265 783					1 693 265 783

- Remaining value of tangible assets used as mortgage or pledge for loans:

- Original price of fixed assets at the end of the period that have been fully depreciated but are still in use: 1,502,324,882 VND

- Data explanation and other explanations

11. Increase or decrease in investment real estate (for rent):

Item	Buildings and structures	Machinery and equipment	Office equipment	Motor vehicles	Land use rights	Total
Original price of investment real estate						
1. Beginning balance	77 336 499 068	36 642 825 135	12 966 633 458	272 580 000	24 657 551 024	151 876 088 685
Purchase during the period						
Other increases: Transfer from fixed assets						
Switch to real estate investment						
Liquidation, sale						
Other discounts:						
Closing balance	77 336 499 068	36 642 825 135	12 966 633 458	272 580 000	24 657 551 024	151 876 088 685
Accumulated depreciation						
Beginning balance	42 424 004 588	26 610 219 592	12 966 633 458	256 666 004	7 936 004 285	90 193 527 927
Depreciation during the period	2 926 424 676	1 308 430 020		9 999 996	616 438 776	4 861 293 468
Other increases: Transfer from fixed assets						
Switch to real estate investment						
Liquidation, sale						
Other discounts:						
Closing balance	45 350 429 264	27 918 649 612	12 966 633 458	266 666 000	8 552 443 061	95 054 821 395
Remaining value of real estate investment						
- Opening balance	34 912 494 480	10 032 605 543		15 913 996	16 721 546 739	61 682 560 758
- Closing balance	31 986 069 804	8 724 175 523		5 914 000	16 105 107 963	56 821 267 290

- Remaining value of investment real estate used as mortgage or pledge for loans:

- Original price of investment real estate at the end of the period has been fully depreciated but is still in use: VND 29,685,714,968

- Data explanation and other explanations

12. Prepaid expenses

a/ Short term (details by item)

- Prepaid expenses for fixed asset operating lease

- Tools and equipment used

- Borrowing costs

Other items (detail if large value)

b/ Long term

- Insurance costs

- Other items (detail if large value)

Add

Closing balance

114 492 666

Opening balance

163 942 562

114 492 666

378 072 996

378 072 996

492 565 662

163 942 562

1 272 619 387

1 272 619 387

1 436 561 949

13. Loans and financial leases

Loans and financial leases	Closing balance		During the year		Opening balance	
	Value	Number of debtors	Increase	Reduce	Value	Number of debtors
a/ Short-term loans	468 644 887 298	468 644 887 298	690 530 206 105	523 736 779 538	301 851 460 731	301 851 460 731
b/ Long-term loans (details by term)						
Add	468 644 887 298	468 644 887 298	690 530 206 105	523 736 779 538	301 851 460 731	301 851 460 731

c/ Overdue and unpaid loans and financial lease debts

d/ Detailed explanation of loans and financial leases to related parties

Closing balance

Opening balance

PV Combank Short Term Loan

13. Payable to Seller

a/ Short-term trade payables

359 292 699 542

202 057 215 922

- Details for each subject accounting for 10% or more of the total payable

Binh Son Refining and Petrochemical Company Limited

22 947 833 437

38 697 943 988

HKT Trading and Service Company Limited

14 218 052 320

18 646 656 600

Viet Tri Chemical Joint Stock Company

72 910 260 821

46 073 573 712

VINOMIG SINGAPORE PTE, LTD

22 847 959 710

THUAN DUC JOINT STOCK COMPANY

30 456 874 800

PETROLEUM ENGINEERING MAINTENANCE AND REPAIR JOINT STOCK COMPANY

42 235 212 906

Drilling Fluids and Oilfield Services Company Limited

21 308 889 687

27 407 949 736

PVChem Industrial Technical Services Co., Ltd.

128 992 393 606

- Payable to other entities

26 223 181 965

48 383 132 176

b/ Long-term trade payables

c/ Overdue debt not paid

- Details of each subject accounting for 10% or more of the total overdue

- Other objects

Add

359 292 699 542

202 057 215 922

d/ Payable to related parties (details for each entity)

165 028 744 467

44 158 882 328

DMC Petroleum Chemicals Joint Stock Company - South

19 074 440

45 336 856

PVChem - Tech Company Limited

10 174 945 746

4 914 296 013

PVChem Company Limited - CS

4 533 440 988

3 830 229 600

PVChem Industrial Technical Services Co., Ltd.

128 992 393 606

7 961 070 123

Drilling Mud and Petroleum Services Company Limited

21 308 889 687

27 407 949 736

14. Taxes and other payments to the state

Taxes and other payments to the state	Opening balance	Amount payable during the year	Amount actually paid during the year	Closing balance
a/ Must pay				
VAT				
VAT on imported goods	-	32 602 175 345	32 602 175 345	
Import tax	-	2 412 325 671	2 412 325 671	
Corporate Income Tax	-	500.000	500.000	-
Personal Income Tax	480 493 870	2 643 091 416	2 864 282 396	259 302 890
Resource tax	-			
Real estate tax	-	71 994 802	71 994 802	
Land rent	-	2.178.632.119	2.178.632.119	-
Contractor tax	15.106.676	452 517 569	427 982 960	39 641 285
Environmental tax	-			
Business license tax	-	7 000 000	7 000 000	
Other taxes	-			
Fees, charges		1 340 000	1 340 000	
Other payables		115 591 623	115 591 623	
Add	495 600 546	40 485 168 545	40 681 824 916	298 944 175
b/ Receivables				
- Overpaid corporate income tax				-
- Other receivables from the state	798.089.954	(798.089.954)		-
- Export tax				
- VAT	592.476.362	2 752 223 587	3.128.095.765	216 604 184
Add	1 390 566 316	1 954 133 633	3 128 095 765	216 604 184

15/ Expenses payable	Closing balance	Opening balance
a/ Short term	26 069 876 117	10 886 732 605
- Advance payment of salary expenses during leave		
- Provisional provisional cost of goods and finished products		
- Other provisions	26 069 876 117	10 886 732 605
b/ Long term		
- Interest		
- Other items		
Add	26 069 876 117	10 886 732 605
16. Other payables	Closing balance	Opening balance
a/ Short term		
- Union fees	187 779 819	65 633 429
- Social insurance	4 698 168	
- Health insurance		
- Unemployment insurance	1 154 831	
- Dividends payable	1 374 429 689	1 374 429 689
- Other payables	17 556 329 295	19 626 569 533
Add	19 124 391 802	21 066 632 651
b/ Long term		
- Accept deposits and long-term bets		
- Other payables		
Add		
c/ Unpaid overdue debt (details of each item, reasons for unpaid overdue debt)		
17. Unrealized revenue	Closing balance	Opening balance
a/ Short term		
Revenue received in advance		
Revenue from traditional customer programs		
Other Unearned Revenue		
Add		
b/ Long term		
Revenue received in advance		
Unearned Revenue		
Revenue from traditional customer programs		
Other Unearned Revenue		
Add		
c/ Ability to not perform the contract with the customer (details of each item, reasons for inability to perform)		
18. Provisions for payables	End of the year	Opening balance
a. Short term		
Other reserves		
Add		
b. Long term	1 616 950 180	3 339 192 815
Unemployment Compensation Reserve Fund	1 616 950 180	1 855 641 230
Construction warranty reserve		1 483 551 585
Add	1 616 950 180	3 339 192 815
19. Deferred tax assets and deferred tax liabilities		
a/ Deferred income tax assets		
Corporate income tax rate used to determine the value of deferred income tax assets	20%	20%
Deferred tax assets related to deductible temporary differences		

Deferred income tax assets

b/ Deferred income tax payable

Corporate income tax rate used to determine deferred income tax payable

20%

20%

Deferred income tax liabilities arising from taxable temporary differences

Amount offset against deferred tax assets

20. Equity

a/ Equity fluctuation comparison table

	Owner's equity					
	Owner's equity	Capital surplus	Treasury stock	Development Investment Fund	Undistributed net profit and funds	Add
A	1	2	3	4	5	6
Last year's opening balance	811 944 630 000	39 728 981 618		50 690 540 088	6 006 368 611	908 370 520 317
- Capital increase in previous year						
- Profit in previous year					6 278 932 538	6 278 932 538
- Buy treasury stock						
Decrease in capital in previous year						
- Loss in previous year						
Selling treasury stock						
- Bonus and welfare fund					- 1 134 700 831	- 1 134 700 831
- Dividends					- 4 871 667 780	- 4 871 667 780
Beginning balance of this year	811 944 630 000	39 728 981 618		50 690 540 088	6 278 932 538	908 643 084 244
- Capital increase this year						
- Profit this year					11 461 330 450	11 461 330 450
- Buy treasury stock						
- Reduce capital this year						
- Loss this year						
Selling treasury stock						
- Bonus and welfare fund					- 1 000 000 000	- 1 000 000 000
- Dividends						
Closing balance	811 944 630 000	39 728 981 618		50 690 540 088	16 740 262 988	919 104 414 694

* Note :The Corporation has used the Corporation's Development Investment Fund for projects/increased charter capital according to resolutions.

Resolution No. 2618/NQ-DMC dated December 11, 2012 for Cai Mep Petroleum Chemical Plant project with the amount of VND 24,888,000,000

Resolution 1196/NQ-DMC dated June 13, 2014 for the DMC Service Base project in Quang Ngai with an amount of 3,307,485,134 VND

Resolution 91/NQ-DMC dated January 15, 2016 for the investment project of the equipment system for cleaning tanks, offshore oil storage tanks, and oil tankers with the amount of VND 54,177,300,000

Resolution 850/NQ-DMC dated April 24, 2015 contributing capital to MI VN in the amount of VND 54,177,300,000

Total amount: 114,220,785,134 VND

In 2023, the Corporation used the Development Investment Fund to issue shares to increase equity capital according to Resolution No. 166/NQ-PVChem dated June 26, 2023. On December 22, 2023, Resolution No. 1448/NQ-PVChem of the Board of Directors approved the issuance results with a quantity of 9,999,463 shares for 9,302 shareholders.

On December 28, 2023, the State Securities Commission confirmed the Report on the results of the additional public offering of shares No. 1449/2023/BC-PVChem dated December 22, 2023 of the Corporation. Accordingly, the Corporation successfully issued 21,195,000 shares to the public to existing shareholders at a selling price of VND 10,000/share. Of which, 18,884,868 shares were distributed to existing shareholders at a ratio of 10:4.24. The remaining 2,310,132 shares were offered to other entities and will be subject to transfer restrictions within one year from the date of completion of the offering.

b. Details of owner's equity

- Contributed capital of the parent company (Vietnam National Industry - Energy Group)

Capital contributions of other entities

Closing balance

292 313 800 000

519 630 830 000

Opening balance

292 313 800 000

519 630 830 000

Add	<u>811 944 630 000</u>	<u>500 000 000 000</u>
c. Capital transactions with owners and dividend and profit distribution		
- Owner's equity		
+ Beginning capital contribution	811 944 630 000	811 944 630 000
+ Capital increase during the year		
+ Capital contribution decreased during the year		
+ Year-end capital contribution	811 944 630 000	811 944 630 000
- Dividends on profits already distributed		
d. Stocks		
- Number of shares registered for issuance	81 194 463	81 194 463
- Number of shares sold to the public	81 194 463	81 194 463
+ Common stock	81 194 463	81 194 463
+ Preferred stock		
- Number of shares bought back		
+ Common stock		
+ Preferred stock		
Number of shares outstanding	81 194 463	81 194 463
+ Common stock	81 194 463	81 194 463
+ Preferred stock		
* Outstanding share value:	10 000	10 000
d. Dividends		
- Dividends declared after the end of the accounting year		
+ Dividends declared on common stock		
+ Dividends declared on preferred stock		
- Unrecorded cumulative preferred stock dividends		
e. Enterprise funds:		
- Development investment fund	50 690 540 088	50 690 540 088
Other equity funds		
g. Income and expenses, gains or losses are recognized directly in equity in accordance with the provisions of specific accounting standards.		
21. Exchange rate difference	Closing balance	Opening balance
- Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND		
- Exchange rate differences arising from other reasons (evaluation of foreign currency balance + debt)		
22. Funding sources		
- Funding provided during the year		
- Career expenses		
- Remaining funds at the end of the year		
23. Off-Balance Sheet Items	Closing balance	Opening balance
a/ Outsourced assets		
Total future minimum lease payments under non-cancelable operating leases over terms		
- Up to 1 year		
- Over 1- 5 years		
b/ Assets kept in custody		
Goods and materials for safekeeping, processing, and consignment		
Goods accepted for sale, consignment, pledge, mortgage		
c/ Foreign currencies of all kinds		
USD	128.042,46	304.228,37
JPY		
RUB		
d/ Bad debt has been handled	8 264 524 773	8 264 524 773
QINHDAO CHEMICALS CO.,LTD (reason for dissolution: The enterprise no longer exists)	101 882 720	101 882 720

DMC-VTS Company Limited (DMC - VTS)	801 763 240	801 763 240
Vietnam Industrial Iron and Steel Corporation (late interest; currently serving a sentence without collateral)	544 708 695	544 708 695
Khang Minh Development Investment Joint Stock Company (late interest; currently serving a sentence but without collateral)	3 202 956 149	3 202 956 149
DANANG PLASTIC CHEMICAL JOINT STOCK COMPANY (deferred interest)	718 414 483	718 414 483
Phuc Quang Hong Anh Company Limited (contract penalty fee)	2 889 365 019	2 889 365 019
PP Production and Trading Joint Stock Company (recovery cost is greater than recovery value)	5 434 467	5 434 467
<i>e/ Other information about items outside the Balance Sheet</i>		

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BUSINESS RESULTS REPORT

	<u>This year</u>	<u>Last year</u>
1. Total sales and service revenue	<u>1 943 976 922 888</u>	<u>1 629 578 155 216</u>
<i>a/ Revenue</i>		
- Sales revenue	1 614 793 069 513	1 481 887 204 230
- Service revenue	329 183 853 375	147 690 950 986
- Construction contract revenue		
b/ Revenue for related parties (details for each subject)	35 590 541 223	49 282 658 021
DMC Petroleum Chemicals Joint Stock Company - South	5 964 968 615	4 039 881 130
MI Vietnam Petroleum Services Company Limited	18 457 323 195	864 000
Drilling Fluids and Petroleum Services Company Limited	1 067 985 903	2 361 962 956
PVChem - Tech Company Limited	383 630 586	1 406 742 332
PVChem Industrial Technical Services Co., Ltd.	3 173 372 513	1 659 225 391
PVChem Company Limited - CS	6 543 260 411	39 813 982 212
DMC-VTS Joint Venture Company Limited		
<i>c/ Case of recording revenue from asset leasing</i>		
2. Revenue deductions	—	—
* In there		
+ Trade discount		
+ Discount on sales		
+ Returned goods		
3. Net revenue from sales and service provision	<u>1 943 976 922 888</u>	<u>1 629 578 155 216</u>
* In which: + Net revenue from goods exchange	1 614 793 069 513	1 481 887 204 230
+ Net revenue from service exchange	329 183 853 375	147 690 950 986
+ Net revenue from construction contracts		
4. Cost of goods sold	<u>Năm nay</u>	<u>Năm trước</u>
- Cost of goods sold	1 589 232 984 805	1 448 284 427 305
- Cost of finished products sold		
- Cost of services provided	331 210 775 252	146 979 152 776
- Remaining value, transfer and liquidation costs of sold investment real estate		
- Investment real estate business costs		
- Inventory loss and damage		
- Expenses exceeding normal levels		
- Provision for inventory price reduction/return	- 707 572 800	- 15 524 609 617
Add	<u>1 921 151 332 857</u>	<u>1 579 738 970 464</u>
5. Financial operating revenue	<u>Năm nay</u>	<u>Năm trước</u>
- Interest on deposits and loans	11 287 922 421	10 098 873 986
- Profit from sale of investments		
- Dividends, profits shared	59 800 517 721	27 501 416 459

- Exchange rate difference profit	817 473 392	7 292 282 766
- Interest on deferred payment sales, payment discounts		
- Other financial revenue		373 125 458
Add	<u>71 905 913 534</u>	<u>45 265 698 669</u>
6. Financial costs	<u>This year</u>	<u>Last year</u>
- Loan interest	7 447 578 375	1 746 216 286
- Exchange rate difference loss	32 107 523	2 335 026 169
- Provision for decline in value of trading securities and investment losses		- 4 841 600 000
- Other financial costs	3 040 389 227	2 933 128 095
- Financial expense deductions		
Add	<u>10 520 075 125</u>	<u>2 172 770 550</u>
7. Other income	<u>This year</u>	<u>Last year</u>
- Bonus; compensation	1 961 027 006	8 239 706
- Liquidation and sale of fixed assets	14 909 091	12 090 909
- Fines collected		
- Other items	2 242 872 301	6 725 612 983
Add	<u>4 218 808 398</u>	<u>6 745 943 598</u>
8. Other costs	<u>This year</u>	<u>Last year</u>
- Remaining value of fixed assets and costs of liquidation and sale of fixed assets	678 327 071	8 749 981
- Penalties	551 822 560	516 614 865
- Other items	6 919 973 341	3 271 739 278
Add	<u>8 150 122 972</u>	<u>3 797 104 124</u>
9. Selling expenses and business management expenses		
a/ Business management expenses incurred during the period	<u>58 177 338 048</u>	<u>59 766 048 347</u>
- Details of items accounting for 10% or more of total business management costs		
- Other business management expenses		
b/ Selling expenses incurred during the period	<u>10 640 945 368</u>	<u>29 374 388 206</u>
- Details of items accounting for 10% or more of total sales costs		
- Other selling expenses		
c/ Amounts deducted from selling expenses and business management expenses		
- Return of product and goods warranty provisions		
- Provision reversal		
- Other deductions		
10. Production and business costs by factor	<u>This year</u>	<u>Last year</u>
- Cost of raw materials		40 634 371 321
- Labor costs	36 730 285 768	14 034 078 287
- Fixed asset depreciation costs	13 161 318 129	- 45 304 000
- Reversal of provisions	- 707 572 800	
- Outsourcing service costs	138 473 277 745	150 843 284 890
- Other expenses in cash	27 185 517 483	47 444 273 440
Add	<u>214 842 826 325</u>	<u>252 910 703 938</u>
11. Current corporate income tax expense	<u>This year</u>	<u>Last year</u>
Corporate income tax expense calculated on current year taxable income	500 000	
- Adjust corporate income tax of previous years into current corporate income tax of this year		
- Total current corporate income tax	<u>500 000</u>	—
12. Deferred corporate income tax expense	<u>This year</u>	<u>Last year</u>
- Deferred corporate income tax arising from taxable temporary differences		
- Deferred corporate income tax arising from the reversal of deferred tax assets		
- deferred corporate income tax income PS from deductible temporary differences		

- Deferred corporate income tax income PS from deferrals arising from unused tax losses and tax incentives
- Deferred corporate income tax income arising from the reversal of deferred income tax payable
- Total deferred corporate income tax expense

VIII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

1. Non-cash transactions affect future cash flow statements

Purchase of assets by taking on directly related liabilities or through financial leasing transactions:

- Buying businesses through issuing shares
- Convert debt into equity
- Other non-monetary transactions

2. Amounts of money held by the enterprise but not used: Present the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must fulfill.

3. Actual loan amount collected during the period:

- Proceeds from borrowing under conventional contracts
- Proceeds from borrowing in other forms

IX. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information

2. Events occurring after the end of the accounting period

3. Information about related parties (in addition to the information explained in the above sections)

4. Present assets, revenue and business results by segment (by business sector or geographical area) according to the provisions of accounting standard No. 28 "segment reporting"

5. Comparative information (changes in information in financial statements of previous accounting years):

6. Information on continuing operations

7. Other information

Dated 29 /01/2026

Preparer



Dao Thi Duc Hanh

Chief Accountant



Tran Van Trinh

Deputy General Director



Bui Tuan Ngoc