

STATEMENT OF FINANCIAL POSITION
As at 31 March 2026


Unit: VND

ASSETS	Code	Note	31/03/2026	01/01/2026
(1)	(2)	(3)	(4)	(5)
A. CURRENT ASSETS	100		71,049,132,894	67,915,129,907
I. Cash and cash equivalents	110	V.01	10,885,319,981	10,749,384,617
Cash	111		10,885,319,981	10,749,384,617
II. Accounts receivable - short-term	130		44,935,020,632	47,639,003,258
Accounts receivable from customers	131	V.03	39,913,590,211	34,525,941,985
Prepayment to suppliers	132	V.05	77,051,500	10,867,219,500
Other receivables	135	V.04.1	4,944,378,921	2,245,841,773
III. Inventories	140		8,865,543,427	5,932,559,848
Inventories	141	V.06	8,865,543,427	5,932,559,848
IV. Other current assets	150		6,363,248,854	3,594,182,184
Short-term deferred expenses	151	V.07.1	5,465,750,146	1,404,228,272
Deductible value added tax	152		897,498,708	2,188,031,525
Tax and other receivables from the State Budget	153		-	1,922,387
B. LONG-TERM ASSETS	200		237,668,827,259	213,897,583,919
I. Long-term receivables	210		173,000,000	173,000,000
Other long-term receivables	215	V.04.2	173,000,000	173,000,000
II. Fixed assets	220		192,990,590,757	168,287,259,173
Tangible fixed assets	221	V.09	162,605,724,927	137,619,608,360
- Cost	222		416,501,542,844	381,750,742,845
- Accumulated depreciation	223		(253,895,817,917)	(244,131,134,485)
Intangible fixed assets	227	V.10	30,384,865,830	30,667,650,813
- Cost	228		40,276,086,595	40,276,086,595
- Accumulated depreciation	229		(9,891,220,765)	(9,608,435,782)
III. Investment properties	240	V.11	37,567,553,108	37,851,228,821
- Cost	241		68,444,161,636	68,444,161,636
- Accumulated depreciation	242		(30,876,608,528)	(30,592,932,815)
IV. Long-term asset in progress	250	V.08	-	585,185,184
Construction in progress	252		-	585,185,184
V. Long-term investments	260	V.02	492,750,000	612,000,000
Investments in other entities	263		900,000,000	900,000,000
Held-to-maturity investment	265		(407,250,000)	(288,000,000)
VI. Other long-term assets	270		6,444,933,394	6,388,910,741
Long-term deferred expenses	271	V.07.2	6,444,933,394	6,388,910,741
TOTAL ASSETS (270 = 100 + 200)	270	-	308,717,960,153	281,812,713,826




Unit: VND

RESOURCES	Code	Note	31/03/2026	01/01/2026
C. LIABILITIES	300		185,366,092,739	160,601,784,708
I. Short-term liabilities	310		81,120,803,608	75,445,226,102
Accounts payable to suppliers	311	V.12	21,581,262,202	16,991,328,030
Advances from customers	312	V.13	863,899,539	553,782,934
Tax and other payables to the State	314	V.14	2,819,595,657	3,749,559,452
Payable to employees	315		13,056,248,932	19,677,942,912
Accrued expenses	316	V.15	2,183,415,600	749,492,086
Other payables - short-term	320	V.16.1	7,944,136,993	7,186,415,352
Short-term borrowings	321	V.17	31,998,062,234	25,662,022,885
Bonus and welfare funds	323		674,182,451	874,682,451
I. Long-term liabilities	330		104,245,289,131	85,156,558,606
Long-term borrowings	339	V.16.2	22,158,041,490	22,155,325,666
Convertible bonds	340	V.17	82,087,247,641	63,001,232,940
D. OWNERS' EQUITY	400		123,351,867,414	121,210,929,118
Share capital	411	V.18	72,000,000,000	72,000,000,000
- Ordinary shares with voting rights	411a		72,000,000,000	72,000,000,000
Share premium	412		6,344,652,636	6,344,652,636
Investment and development funds	418	V.18	34,332,687,972	34,332,687,972
Retained profits	420		10,674,526,806	8,533,588,510
- Retained profits brought forward	420a		8,533,588,510	792,511,250
- Retained profit for the current period	420b		2,140,938,296	7,741,077,260
TOTAL RESOURCES (440 = 300 + 400)	440	-	308,717,960,153	281,812,713,826


Vo Thi Kieu Duyen
 Preparer


Duong Tuan Ngoc
 Chief Accountant



Nguyen Xuan Thai
 Chairman
 HCMC, 19 April 2026



SEPARATE INCOME STATEMENT
Quarter I of 2026


Unit: VND

Item	Code	Note	Quarter I		Accumulated from January to the end of this quarter	
			This year	Last year	This year	Last year
1. Revenue from sales of goods and rendering of services	1	VI.01	234,172,164,744	179,228,321,584	234,172,164,744	179,228,321,584
2. Net revenue from sales of goods and rendering of services	10		234,172,164,744	179,228,321,584	234,172,164,744	179,228,321,584
3. Cost of goods sold and services rendered	11	VI.02	209,735,447,328	160,087,588,313	209,735,447,328	160,087,588,313
4. Gross profit from sales of goods and rendering of services	20		24,436,717,416	19,140,733,271	24,436,717,416	19,140,733,271
5. Financial income	21	VI.03	4,913,969	3,250,904	4,913,969	3,250,904
6. Financial expenses	22	VI.04	2,373,920,640	680,426,303	2,373,920,640	680,426,303
- Including: Interest expenses	23		2,254,670,640	680,426,303	2,254,670,640	680,426,303
7. Selling expenses	24	VI.05	8,767,618,126	7,332,035,650	8,767,618,126	7,332,035,650
8. General and administration expenses	25	VI.05	10,511,927,644	7,902,435,446	10,511,927,644	7,902,435,446
9. Net operating profit	30		2,788,164,975	3,229,086,776	2,788,164,975	3,229,086,776
10. Other income	31	VI.06	1,884,000	-	1,884,000	-
11. Other expenses	32	VI.07	40,454,156	27,419,196	40,454,156	27,419,196
12. Net other income	40		(38,570,156)	(27,419,196)	(38,570,156)	(27,419,196)
13. Net accounting profit before tax	50	VI.08	2,749,594,819	3,201,667,580	2,749,594,819	3,201,667,580
14. Corporate income tax ("CIT") - current	51		608,656,523	647,883,184	608,656,523	647,883,184
15. Net profit after tax	60	VI.08	2,140,938,296	2,553,784,396	2,140,938,296	2,553,784,396
16. Earning Per Share (*)	70		297	355	297	355


Vo Thi Kieu Duyen
Preparer


Duong Tuan Ngoc
Chief Accountant





Nguyen Xuan Thai
Chairman
HCMC, 19 April 2026

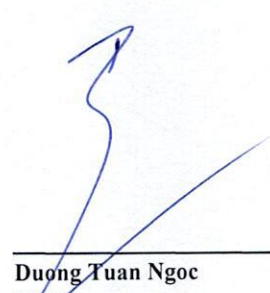
SEPARATE CASH FLOW STATEMENT

(Indirect method)
Quarter I of 2026


Unit: VND

Item	Code	Note	This year	Last year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		2,749,594,819	3,201,667,580
2. Adjustments for:				
- Depreciation and amortisation	02		10,331,144,128	6,898,115,246
- Provisions	03		119,250,000	-
- Profits from investing activities	05		-	6,008,355
- Interest expense and bond issuance fee	06		2,254,670,640	680,426,303
3. Operating profit before changes in working capital	08		15,454,659,587	10,786,217,484
- Change in receivables	09		3,996,437,830	(16,797,269,302)
- Change inventories	10		(2,932,983,579)	(53,944,168)
- Change in payables	11		(11,022,308,647)	9,020,342,647
- Change in prepaid expenses	12		(4,117,544,527)	1,038,461,207
- Interest paid	14		(1,739,444,461)	(730,168,035)
- Corporate income tax paid	15		(524,394,149)	(1,422,954,250)
- Other payments on operating activities	17		-	(106,000,000)
Net cash flows from investing activities	20		(885,577,946)	1,734,685,583
II. CASH FLOWS FROM INVESTING ACTIVITIES				
- Payment for additions to fixed assets	21		(24,400,540,740)	(824,686,364)
- Received of interests and dividends	27		-	3,250,904
Net cash flows from investing activities	30		(24,400,540,740)	(821,435,460)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
- Proceeds from borrowings	33	VII.03	60,241,267,735	24,464,715,931
- Repayment of borrowings	34	VII.04	(34,819,213,685)	(14,371,025,697)
- Dividends paid	36		-	(2,657,728,500)
Net cash flows from financing activities	40		25,422,054,050	7,435,961,734
Net decrease in cash and cash equivalents	50		135,935,364	8,349,211,857
Cash and cash equivalents at beginning of period	60		10,749,384,617	6,251,593,524
Cash and equivalents at end of period	70		10,885,319,981	14,600,805,381


Vo Thi Kieu Duyen
Preparer


Duong Tuan Ngoc
Chief Accountant




Nguyen Xuan Thai
Chairman
HCMC, 19 April 2026

NOTES TO FINANCIAL STATEMENTS

(These Notes are an integral part of and should be read in conjunction with the Financial Statements)

I. GENERAL INFORMATION

1. Form of business ownership

Petrolimex Saigon Transportation and Services Joint Stock Company ("the Company") headquartered at 118 Huynh Tan Phat Street, Tan Thuan Ward, Ho Chi Minh City, was established under Decision No. 1363/2000/QĐ-BTM dated October 3, 2000 of the Minister of Trade (now the Ministry of Industry and Trade) on the basis of equitization of the Petroleum Transport Enterprise under the Petroleum Company Region II - One Member Limited Liability Company (Petrolimex Saigon) - Vietnam National Petroleum Corporation (now the Vietnam National Petroleum Group). The first business registration certificate No. 4103000220 dated November 27, 2000 and the Enterprise Registration Certificate No. 0302160137, changed for the 16th amended Certificate on 25 July 2025, were issued by the Department of Planning and Investment of Ho Chi Minh City.

The charter capital is 72,000,000,000 VND, the par value of shares is 10,000 VND.

2. Business sector: trading and service.

3. Main lines of business

- Domestic and international road transport business, transport of petroleum and petrochemical products, gas transport business by car;
- General wholesale agent of petroleum and petrochemical products, gas trading - not trading at headquarters;
- General retail agent of petroleum and petrochemical products, gas trading - not trading at headquarters;
- Real estate business;
- Warehousing and storage services.

4. The normal business cycle of the Company: 12 months.

5. Characteristics of the business's operations during the period that affect the Interim financial statements: there are no factors that significantly affect the Company's Interim financial statements.

6. Corporation structure

Entity	Address	Main business activities
Subsidiaries account for and report (centralized accounting at the Company)		
- Petrolimex Saigon Transportation and Services Joint Stock Company Branch - Gas Station No. 6	Land parcel No. 388, map sheet number 58, Group 5, residential area 9, Nguyen Thi Minh Khai street, Phu Loi ward, Ho Chi Minh city, Vietnam	Retailing gasoline and petrochemical products
- Petrolimex Saigon Transportation and Services Joint Stock Company Branch - Cay Gao Gas Station	1234 Trang Bom – Cay Gao street, Tan Lap 1 hamlet, Bau Ham commune, Dong Nai province, Vietnam	Retailing gasoline and petrochemical products

NOTES TO FINANCIAL STATEMENTS

(These Notes are an integral part of and should be read in conjunction with the Financial Statements)

	Entity	Address	Main business activities
-	Petrolimex Saigon Transportation and Services Joint Stock Company Branch	Land parcel No. 980, 800, 839, map sheet number 09-3, residential area 5, Chanh Hiep ward, Ho Chi Minh city, Vietnam	Retailing gasoline and petrochemical products
-	Petrolimex Saigon Transportation and Services Joint Stock Company - Can Tho Branch	No. 336, Vo Van Kiet street, Binh Thuy ward, Can Tho city, Vietnam.	Transportation

7. **Statement on comparability of information in Interim financial statements:** information in Interim financial statements is comparable.

II. FISCAL YEAR AND ACCOUNTING CURRENCY

The fiscal year of the Company begins from 01 January and ends on 31 December of each year.

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

III. ACCOUNTING STANDARDS AND SYSTEM

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on the Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basic, unless Circular 99 stipulates otherwise.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

1. Basis of preparation of interim financial statements

The interim financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost principle. The statement of cash flows is prepared using the indirect method.

2. Accounting estimates

These interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting requires the Board of Directors to make estimates and assumptions that affect the reported figures on liabilities, assets and presentation of contingent liabilities and assets at the date of preparation of interim financial statements as well as the reported amount on revenues and expenses during the period. Actual business results may differ from the estimates and assumptions made.

NOTES TO FINANCIAL STATEMENTS

(These Notes are an integral part of and should be read in conjunction with the Financial Statements)

3. Cash

Cash comprises cash balances and demand deposits.

4. Investment in other entities

Investment in other entities comprises investments in equity instruments of the other entities that the Company does not have control, joint control or significant influence over the investees. Investment is initially recognized at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, investment is stated at cost less allowance for impairment.

Dividends relating to periods prior to the investment date are accounted for as a reduction in the carrying amount of the investment. Dividends from periods subsequent to the investment date are recognized as financial income at their fair value on the date the right to receive the dividends is established.

Allowance for impairment of other equity investments is made for the excess of the historical cost over the market value of the investment. The market value is determined based on the closing price at the period ended.

5. Accounting principles of business cooperation contract ("BCC")

The BCC is a contractual agreement between the Company and individuals to jointly invest in transport vehicles for petroleum transportation and the Company's business purposes without forming a separate legal entity. These activities are jointly controlled by the parties under the joint venture agreement.

In all cases, cash or assets received from other parties as contributions to the BCC are recognized as liabilities by the recipient.

Under the BCC, the parties agree to share after-tax profits. The Company accounts for all BCC transactions, recognizing revenues and expenses, separately monitoring the BCC's business results, and performing tax finalization.

6. Receivables and provisions for doubtful debts

Receivables are monitored in detail by original maturity, remaining maturity at the reporting date, debtor, and other factors according to the Company's management requirements. The classification of receivables as trade receivables or other receivables is performed based on the following principles:

- Trade receivables include commercial receivables arising from purchase and sale transactions;
- Other receivables include non-commercial receivables that are unrelated to purchase and sale transactions.

The Company classifies receivables as current or non-current based on the remaining maturity at the reporting date.

Receivables are recognized at their carrying amounts, which do not exceed their recoverable amounts.

NOTES TO FINANCIAL STATEMENTS

(These Notes are an integral part of and should be read in conjunction with the Financial Statements)

7. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost includes all costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling prices of inventory items, less the estimated costs of completion and estimated costs to sell.

Cost of inventories is determined using an appropriate valuation method (except for inventories relating to retail sales of petroleum and issued fuel, which are measured using the weighted average method).

Inventories are accounted for using the perpetual inventory method.

8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets is determined at historical cost, except for some fixed assets that are revalued when determining the value of the enterprise for equitization.

The cost of tangible fixed assets formed from purchase and construction transfer is the total cost that the Company must spend to have the fixed assets up to the time the assets are ready for use.

Depreciation is computed on a straight-line basic over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

<u>Asset types</u>	<u>Depreciation period (years)</u>
Buildings and structures	05 - 50
Machinery and equipment	04 - 10
Motor vehicles, transmissions	04 - 10
Office equipment	03 - 06

9. Intangible fixed assets and depreciation

9.1. Land use rights

Indefinite land use rights comprise all costs incurred by the Company to purchase the rights to use the land to generate economic benefits. In accordance with statutory regulations, indefinite land use rights are not amortised.

Land use rights with a definite term are stated at cost less accumulated amortisation. The initial cost of a land use rights comprises its purchase price and any directly attributable costs incurred in conjunction with securing the land use right. Amortisation of land use rights with a definite term is computed on a straight-line basic over their useful lives in accordance with statutory regulations.

9.2. Computer software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basic over a period of 4 years.

NOTES TO FINANCIAL STATEMENTS

(These Notes are an integral part of and should be read in conjunction with the Financial Statements)

9.3. Other assets

Other intangible fixed assets represent costs incurred in connection with the ISO quality management system up to the time the system was put into use. These assets include certain items that have been fully amortised but remain in use.

10. Investment property

Investment property representing office buildings owned by the Company is held for the purpose of earning rentals.

Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its purchase price and any directly attributable expenditures, or the fair value of other considerations given, to acquire the asset up to the time of purchase or completion of construction.

Expenditure incurred after the investment property held to earn rental has been put into operation, is charged to the statement of income in the period which the expenditure is incurred. In situations where it can be clearly demonstrated that the expenditure has results in future economic benefits in excess of the originally assessed standard of performance of the existing investment property held to earn rental, the expenditure is capitalized as an additional cost of the investment property.

Depreciation is computed on a straight-line basis over the estimated useful lives of investment property.

11. Construction in progress

Construction in progress is recorded at historical cost, represents the cost of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

12. Prepaid expenses

Prepaid expenses are recorded according to actual occurrence, including: road usage fees, insurance fees; prepaid land rent; fixed asset repair costs; costs of instruments and supplies issued for use and other prepaid expenses serving business operations of one or more accounting periods, specifically:

- Road usage fees, insurance fees are allocated to business performance results according to the term of use or insurance term;
- Land rent represents the amount spent to obtain the right to use leased land, allocated to business performance results by the straight-line method corresponding to the lease term;
- Instruments and supplies issued for use are allocated to business performance results by the straight-line method over a period of no more than 36 months from the date of occurrence;
- One-time repair costs of fixed assets with large value that the Company does not make provision for are allocated to the results of business operations on a straight-line basis over a period of 36 months to 60 months from the date of occurrence;

NOTES TO FINANCIAL STATEMENTS

(These Notes are an integral part of and should be read in conjunction with the Financial Statements)

- Other prepaid expenses include V-Tracking route monitoring costs, road usage costs, civil liability insurance and other prepaid expenses are allocated to the results of business operations on a straight-line basis for a period not exceeding 36 months from the date of occurrence.

The Company classifies prepaid expenses as short-term or long-term based on the prepayment period according to the contract or the allocation period of each type of expense and does not reclassify at the time of reporting.

13. Payables

Payables are monitored in detail by original term, remaining term at the reporting time, payable entities and other factors according to the Company's management needs. The classification of payables as payables to suppliers and other payables is carried out according to the following principles:

- Payables to suppliers include commercial payables arising from purchase-sale transactions;
- Other payables include non-commercial payables, not related to the purchase-sale or provision of goods and services.

The Company classifies payables as long-term or short-term based on the remaining term at the reporting time.

Recorded payables are not lower than the payment obligation.

14. Loans and financial lease liabilities

Loans and financial lease liabilities are loans, which are monitored in detail by each lending entity, each loan agreement and by the repayment period of the loans. Loans with a remaining repayment period of more than 12 months from the reporting date are presented as long-term loans and financial lease liabilities. Loans due for payment within the next 12 months from the reporting date are presented as short-term loans and financial lease liabilities.

15. Borrowing costs

Borrowing costs are loan interest recorded in operation expenses in the period when incurred.

16. Payable expenses

Accrued expenses are recorded based on reasonable estimates of the amount payable for goods and services used during the period due to pending invoices or insufficient records and documents, including:

- Loan interest is estimated based on the loan amount, term and actual interest rate for each period according to each loan agreement;
- Tire costs, vehicle repair costs and other costs related to production and business activities incurred.

NOTES TO FINANCIAL STATEMENTS

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17. Owner's equity

Owner's equity at the end of the accounting period reflects the equity of internal and external shareholders, recorded at the actual capital contributed by shareholders, calculated at the par value of issued shares.

Share premium is recorded at the difference between the actual issuance price and the par value of shares when firstly and additionally issuing.

Funds and after-tax profits are set aside and distributed according to the decision of the annual General Meeting of Shareholders.

18. Revenue and other income

Sales revenue is recorded while satisfying all of the following conditions:

- The Company has transferred the majority of risks and benefits associated with ownership of products and goods to the buyer;
- The Company no longer holds the right to manage the goods as the owner or the right to control the goods;
- The revenue is determined with relative reliability;
- The Company has or will obtain economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

Revenue from providing services is recognized when all the following conditions are satisfied:

- The revenue is determined with relative reliability;
- The Company has or will obtain economic benefits from the service provision transaction;
- The stage of work completed at the reporting date can be determined;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

Revenue from operating property rental:

Revenue from leasing operating assets is recognized on a straight-line basis throughout the lease term. Rental payments received in advance for multiple periods are allocated to revenue in accordance with the lease term.

Income from financial activities includes interest on deposits, gains on exchange rate differences and dividends, specifically as follows:

- Interest on deposits is determined with relative certainty based on the deposit balance and actual interest rate of each period;
- Gains on unrealized exchange rate differences from revaluation of monetary items denominated in foreign currencies at the reporting date.
- Dividends are recorded according to the announcement of the dividend payer.

NOTES TO FINANCIAL STATEMENTS

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Other income reflects income arising from separated events or transactions from the Company's normal business activities, except from the above revenues.

19. Cost of goods sold

Cost of goods sold is recorded according to actual occurrence in accordance with revenue, including: capital value of goods and services sold and provided during the period; depreciation, repair costs, professional expenses for leasing investment real estate under the operating lease method.

20. Financial expenses

Financial expenses include loan interest and investment loss provisions, specifically as follows:

- Loan interest is recorded according to actual occurrence based on the loan balance and actual loan interest rate of each period;
- Investment loss provisions are made according to the regulations as presented in Note IV.04.

21. Selling expenses, general and administrative expenses

Selling expenses: reflecting actual expenses incurred during the sales process of the accounting period, including: expenses for sales department staff salaries (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, unemployment insurance of sales staff, depreciation expenses, freight charges and other expenses.

General and administrative expenses: reflecting the overhead costs of the Company incurred during the accounting period, including salary expenses for business' administrative staffs (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, unemployment insurance; expenses of office materials and labor instruments; depreciation of fixed assets used for administrative operation; lease rent, license tax; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance...); other cash expenses (customer services, conference...).

22. Taxation

Current income tax expense reflects the corporate income tax payable arising in the period and additional corporate income tax payable due to the discovery of immaterial errors in previous years.

Taxable income may differ from the total accounting profit before tax presented in the income statement because taxable income excludes taxable income or deductible expenses in other years (including losses carried forward, if any) and further excludes non-taxable or non-deductible items.

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

NOTES TO FINANCIAL STATEMENTS

(These Notes are an integral part of and should be read in conjunction with the Financial Statements)

23. Financial instruments

Initial recognition

Financial assets

According to Circular No. 210/2009/TT-BTC dated 06/11/2009 of the Ministry of Finance, financial assets are classified appropriately, for the purpose of disclosure in the financial statements, into financial assets recorded at fair value through the profit or loss statement, loans and receivables, investments held to maturity and available-for-sale financial assets. The Company determines the classification of these financial assets at the time of initial recognition.

At the time of initial recognition, financial assets are determined at their historical cost plus transaction costs directly related to the acquisition of such financial assets. The Company's financial assets include cash, trade receivables and other receivables.

Financial liabilities

According to Circular No. 210/2009/TT-BTC dated 06/11/2009 of the Ministry of Finance, financial liabilities are classified appropriately, for the purpose of disclosure in the financial statements, into financial liabilities recorded at fair value through the income statement and financial liabilities determined at amortized cost. The Company determines the classification of these financial liabilities at the time of initial recognition.

At the time of initial recognition, financial liabilities are determined at historical cost plus transaction costs directly related to the issuance of such financial liabilities. The Company's financial liabilities include trade payables, accrued expenses, other payables, borrowings and finance lease liabilities.

Value after initial recognition

The value after initial recognition of financial instruments is reflected at fair value. In case there is no regulation on re-determining the fair value of financial instruments, the company have to present it according to the book value.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet, if and only if, the Company has a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

24. Related Parties

Related parties are considered to be related to the Company if one party has the direct or indirect ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are under common control or have significantly general influence. Related parties may be organizations or individuals, including family members of any individual considered to be a related party.

Disclosures to related parties are presented in notes V.03, V.12, VI.01, VI.09.

V - ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

	31/3/2026	01-01-2026
- Cash on hand	733,898,609	90,531,059
- Cash in bank	10,151,399,372	10,658,853,558
- Cash in transit	22,000	-
	10,885,319,981	10,749,384,617

2. FINANCIAL INVESTMENTS

INVESTMENTS IN OTHER ENTITIES

	31/3/2026		01-01-2026	
	Cost	Provision	Cost	Provision
<i>Invest in other units</i>				
Cu Chi Industrial and Trading Development Investment Joint Stock Company	900,000,000	(407,250,000)	900,000,000	(288,000,000)
Total	900,000,000	(407,250,000)	900,000,000	(288,000,000)

Details of investments in other entities

	31/3/2026		01-01-2026	
Total share value	Amount	Cost	Amount	Cost
Cu Chi Industrial and Trading Development Investment Joint Stock Company	22,500	900,000,000	22,500	900,000,000

3. CUSTOMER RECEIVABLES

	31/3/2026	01-01-2026
Short-term	39,913,590,211	34,525,941,985
Trade receivables accounting for at least 10% of total trade receivables	12,901,880,179	8,362,687,635
+ Petrolimex Aviation Fuel Joint Stock Company	7,762,534,603	4,167,636,125
+ Tay Ninh North Branch - Petrolimex Tay Ninh Co.ltd	5,139,345,576	4,195,051,510
Other customer	27,011,710,032	26,163,254,350
Short-term accounts receivable from customers are related parties	34,433,627,403	26,665,335,655
+ Petrolimex Lam Dong Co., Ltd.	2,414,890,174	1,900,816,838
+ Petrolimex Sai Gon Co., Ltd.	26,373,600	8,316,000
+ Petrolimex Dong Nai Co., Ltd	39,819,798	947,458,326
+ Petrolimex Tay Ninh Co., Ltd.	3,556,752,985	2,952,209,320
+ Petrolimex Aviation Fuel Joint Stock Company	7,762,534,603	4,167,636,125
+ Petrolimex Quang Binh Co., Ltd	9,730,800	-
+ Petrolimex Can Tho Co.ltd	769,843,740	624,279,186
+ Petrolimex Dong Thap Co.ltd	603,504,084	659,687,808
+ Petrolimex Vinh Long Co.ltd	965,170,494	682,001,531
+ Petrolimex Ca Mau Co.ltd	480,647,260	390,701,880
+ Tra Vinh Branch - Petrolimex Vinh Long Co.ltd	620,168,496	323,879,644
+ Ben Tre Branch - Petrolimex Vinh Long Co.ltd	642,873,584	490,577,817
+ Bac lieu Branch - Petrolimex Ca Mau Co.ltd	738,377,790	1,071,013,243
+ Cao lanh Branch - Petrolimex Dong Thap Co.ltd	1,112,794,690	596,317,710
+ Soc Trang Branch - Petrolimex Can Tho Co.ltd	1,463,037,718	1,027,430,410
+ Hau Giang Branch - Petrolimex Can Tho Co.ltd	618,215,500	517,926,960
+ Petrolimex An Giang Co.ltd	1,054,374,020	718,944,939
+ Dak Nong Branch - Petrolimex Lam Dong Co.ltd	2,008,299,150	1,436,746,248
+ Vung Tau Branch - Petrolimex Sai Gon Co.ltd	703,080,301	850,370,480
+ Tay Ninh North Branch - Petrolimex Tay Ninh Co.ltd	5,139,345,576	4,195,051,510
+ Binh Thuan Branch - Petrolimex Lam Dong Co.ltd	1,113,001,560	1,036,068,840
+ Binh Phuoc Branch - Petrolimex Dong Nai Co. Ltd	2,590,791,480	2,067,900,840

4. OTHER RECEIVABLES

	31/3/2026	01/01/2026
4.1 Short-term	4,944,378,921	2,245,841,773
<i>Advances</i>	1,476,900,636	87,167,136
<i>VETC automatic fee collection</i>	157,305,996	366,148,975
<i>Viettel Group</i>	1,003,364,500	1,077,362,020
<i>Deposit</i>	103,000,000	103,000,000
<i>Other short-term receivables</i>	2,203,807,789	612,163,642
4.1 Long-term	173,000,000	173,000,000
<i>Deposit - Tan Thuan Electricity</i>	173,000,000	173,000,000

5. ADVANCED PAYMENTS TO SUPPLIERS

	31/3/2026	01/01/2026
Short-term prepayments to suppliers		
<i>Advanced payments to suppliers</i>	77,051,500	10,867,219,500
Total	77,051,500	10,867,219,500

6. INVENTORIES

	31/3/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Raw materials, materials - Tools & Supplies	601,577,691	-	759,592,833	-
Raw materials, materials - Fuel	1,414,176,013	-	885,092,584	-
Merchandises	6,849,789,723	-	4,287,874,431	-
Total	8,865,543,427	-	5,932,559,848	-

7. DEFERRED EXPENSES

	31/3/2026	01/01/2026
7.1 Short-term	5,465,750,146	1,404,228,272
<i>Road usage fees</i>	599,625,246	623,250,099
<i>Insurance fee</i>	4,390,867,532	183,032,165
<i>Other</i>	337,735,354	388,751,793
<i>Instrument & tools used</i>	137,522,014	209,194,215
7.2 Long-term	6,444,933,394	6,388,910,741
<i>Instrument & tools used</i>	2,843,976,513	2,873,572,112
<i>Land rental fee</i>	2,919,530,629	2,972,204,098
<i>Fixed asset repair costs</i>	359,272,837	411,318,607
<i>Other</i>	322,153,415	131,815,924

8. CAPITAL CONSTRUCTION

	31/3/2026	01/01/2026
Acquisition of fixed assets	-	585,185,184
Total	-	585,185,184

9. TANGIBLE FIXED ASSETS

Item	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Total
I. Historical cost of Tangible fixed assets					
Beginning Balance	29,117,830,504	5,170,239,839	345,062,027,158	2,400,645,344	381,750,742,845
- Purchase in period		-	34,750,799,999	-	34,750,799,999
Ending Balance	29,117,830,504	5,170,239,839	379,812,827,157	2,400,645,344	416,501,542,844
II. Accumulated depreciation					
Beginning Balance	18,961,671,462	3,898,297,682	220,116,992,836	1,154,172,505	244,131,134,485
- Depreciation for the period	184,554,168	101,705,559	9,383,178,556	95,245,149	9,764,683,432
Ending Balance	19,146,225,630	4,000,003,241	229,500,171,392	1,249,417,654	253,895,817,917
III. Residual value of the tangible fixed assets					
1. At date of beginning	10,156,159,042	1,271,942,157	124,945,034,322	1,246,472,839	137,619,608,360
2. At date of ending	9,971,604,874	1,170,236,598	150,312,655,765	1,151,227,690	162,605,724,927

- The total net book value of tangible fixed assets used as collaterals or pledge to secure loans 107,998,379,970 VND

- The historical cost of tangible fixed assets that have been fully depreciated but still in use 102,470,354,163 VND

10. INTANGIBLE FIXED ASSETS

Item	Right of land use	Computer software	Others	Total
I. Historical cost of Intangible fixed assets				
Beginning Balance	37,148,731,568	2,501,355,027	626,000,000	40,276,086,595
Ending Balance	37,148,731,568	2,501,355,027	626,000,000	40,276,086,595
II. Accumulated depreciation				
Beginning Balance	8,115,471,396	866,964,386	626,000,000	9,608,435,782
- Depreciation for the period	142,327,167	140,457,816	-	282,784,983
Ending Balance	8,257,798,563	1,007,422,202	626,000,000	9,891,220,765
III. Residual value of the intangible fixed assets				
1. At date of beginning	29,033,260,172	1,634,390,641	-	30,667,650,813
2. At date of ending	28,890,933,005	1,493,932,825	-	30,384,865,830

- The total net book value of intangible fixed assets used as collaterals or pledge to secure loans 18,827,213,495 VND

- The historical cost of intangible fixed assets that have been fully depreciated but still in use 1,010,030,000 VND

11. INVESTMENT PROPERTY

Item	Opening balance	Increase during the period	Decrease during the period	Ending Balance
a. Investment properties for lease				
Original cost	68,444,161,636	-	-	68,444,161,636
- House	68,444,161,636	-	-	68,444,161,636
Accumulated depreciation	30,592,932,815	283,675,713	-	30,876,608,528
- House	30,592,932,815	283,675,713	-	30,876,608,528
Residual value of investment property	37,851,228,821	283,675,713	-	37,567,553,108
- House	37,851,228,821	283,675,713	-	37,567,553,108
b. Property held for capital appreciation				

12. SHORT-TERM TRADE PAYABLES

	31/3/2026		01-01-2026	
	Amount	Debt repayment value	Amount	Debt repayment value
Short-term	21,581,262,202	21,581,262,202	16,991,328,030	16,991,328,030
Each entity accounting for at least 10% of total trade payables in details	9,152,020,349	9,152,020,349	6,186,017,458	6,186,017,458
+ Binh Duong Branch - Petrolimex Sai Gon Co.ltd	5,178,269,582	5,178,269,582	3,359,936,947	3,359,936,947
+ DTH Transport Co.ltd	3,973,750,767	3,973,750,767	2,826,080,511	2,826,080,511
Other payables	12,429,241,853	12,429,241,853	10,805,310,572	10,805,310,572
Related parties	9,377,313,686	9,377,313,686	6,019,802,702	6,019,802,702
+ Petrolimex Saigon Co., Ltd.	1,911,683,468	1,911,683,468	1,498,826,529	1,498,826,529
+ Petrolimex Aviation Fuel Joint Stock Company	12,383,280	12,383,280	5,076,000	5,076,000
+ Petrolimex Da Nang Transportation and Service	229,623,154	229,623,154	226,424,990	226,424,990
+ Lam Dong Petrolimex Insurance Corporation	-	-	81,348,680	81,348,680
+ Ho Chi Minh City Branch – Petrolimex Petroleum Equipment Joint Stock Company	38,448,000	38,448,000	-	-
+ Binh Duong Branch - Petrolimex Sai Gon Co.ltd	5,178,269,582	5,178,269,582	3,359,936,947	3,359,936,947
+ Dak Nong Branch of Petrolimex – Petrolimex Lam Dong Co., Ltd.	8,800,104	8,800,104	-	-
+ Petrolimex Can Tho Co.ltd	525,656,500	525,656,500	217,633,500	217,633,500
+ Petrolimex An Giang Co.ltd	322,942,600	322,942,600	204,177,050	204,177,050
+ Petrolimex Vinh Long Co.ltd	386,184,900	386,184,900	-	-
+ Petrolimex Ca Mau Co.ltd	448,351,770	448,351,770	244,550,550	244,550,550
+ Ben Tre Branch of Petrolimex – Petrolimex Vinh Long One Member Limited Liability Company	108,971,108	108,971,108	58,268,556	58,268,556
+ Tra Vinh Branch of Petrolimex – Petrolimex Vinh Long One Member Limited Liability Company	205,999,220	205,999,220	123,559,900	123,559,900

13. ADVANCE FROM CUSTOMERS

	31/3/2026	01-01-2026
Short-term		
Other customers	863,899,539	553,782,934
Total	863,899,539	553,782,934

14. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Beginning balance	Payable during the year	Payment during the year	Ending balance
- Value added tax	1,120,047,331	1,077,136,380	1,198,208,887	998,974,824
- Income taxes	524,394,149	608,656,523	524,394,149	608,656,523
- Personal income tax	2,105,117,972	3,355,971,000	5,265,854,662	195,234,310
- Land & housing tax, land rental charges	-	1,038,006,686	21,276,686	1,016,730,000
- Others	-	3,649,670	3,649,670	-
Total	3,749,559,452	6,083,420,259	7,013,384,054	2,819,595,657

15. ACCRUED EXPENSES

	31/3/2026	01/01/2026
Short-term	2,183,415,600	749,492,086
Interest expenses payable	1,264,718,265	749,492,086
Tire cost	217,751,854	-
Other accrued expenses	700,945,481	-

16. OTHER PAYABLES

	31/3/2026	01/01/2026
16.1 Short-term	7,944,136,993	7,186,415,352
Trade union	930,523,551	669,714,505
Dividends payable	900,000	900,000
Payable to the Company's union	266,352,122	471,617,662
Payable to employees	-	652,190,000
Transport operation costs	2,924,265,119	3,610,728,807
Other payables	3,822,096,201	1,781,264,378
16.2 Long-term	22,158,041,490	22,155,325,666
Long-term deposits received	4,507,952,224	4,505,236,400
Receive capital for business cooperation	17,650,089,266	17,650,089,266

17. BORROWING AND FINANCE LEASE LIABILITIES

	Beginning balance	Increase	Decrease	Ending balance
Short-term borrowings	15,341,895,825	28,766,282,436	27,534,738,386	16,573,439,875
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Center Sai Gon Branch	15,341,895,825	28,766,282,436	27,534,738,386	16,573,439,875
Current portion of long-term liabilities	10,320,127,060	6,194,485,299	1,089,990,000	15,424,622,359
- Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City East Branch	2,559,960,000	639,990,000	639,990,000	2,559,960,000
- HSBC Bank (Vietnam) Ltd.	5,960,167,060	5,104,495,299	-	11,064,662,359
- Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Ho Chi Minh Branch	1,800,000,000	450,000,000	450,000,000	1,800,000,000
Long-term borrowings	63,001,232,940	25,280,500,000	6,194,485,299	82,087,247,641
- Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City East Branch	3,415,480,000	-	639,990,000	2,775,490,000
- HSBC Bank (Vietnam) Ltd.	55,535,752,940	25,280,500,000	5,104,495,299	75,711,757,641
- Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Ho Chi Minh Branch	4,050,000,000	-	450,000,000	3,600,000,000

18. OWNER'S EQUITY

a/ Details of owner's investment capital

	Ownership	31/3/2026	01/01/2026
- Contributed capital of the parent company	52.73%	37,967,550,000	37,967,550,000
- Contributed capital of other entities	47.27%	34,032,450,000	34,032,450,000
Total	100.00%	72,000,000,000	72,000,000,000

b/ Capital transactions with owners and distribution of dividends, profit sharing

	31/3/2026	01/01/2026
- Owner's equity		
+ Capital contributed at the beginning of the period	72,000,000,000	72,000,000,000
+ Capital contributed at the end of the period	72,000,000,000	72,000,000,000

c/ Share capital

	31/3/2026	01/01/2026
- Number of shares registered to issue	7,200,000	7,200,000
- Number of shares sold to public	7,200,000	7,200,000
+ Ordinary shares	7,200,000	7,200,000
- Number of shares in circulation	7,200,000	7,200,000
+ Ordinary shares	7,200,000	7,200,000

e/ Equity funds

	31/3/2026	01/01/2026
- Investment and development fund	34,332,687,972	34,332,687,972

VI - ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. REVENUE FROM SALES OF GOODS

	31/3/2026	31/3/2025
Revenue		
- Revenue from sales of goods	110,180,908,087	98,061,496,582
- Revenue from providing transportation services	121,461,118,472	78,812,336,745
- Office rental revenue	2,526,579,766	2,349,239,197
- Other revenue	3,558,419	5,249,060
Total	234,172,164,744	179,228,321,584
Revenue from sales of goods to related parties	378,410,898	368,945,556
<i>Petrolimex Da Nang Transportation and Service JSC</i>	378,410,898	368,945,556
Total	121,413,838,453	78,345,630,745
<i>Petrolimex Tay Ninh Co., Ltd</i>	-	9,975,414,159
<i>Petrolimex Lam Dong Co., Ltd.</i>	8,000,209,000	8,526,514,000
<i>Binh Phuoc Branch - Petrolimex Song Be Co., Ltd</i>	-	4,728,623,000
<i>Dak Nong Branch - Petrolimex Dak Lak</i>	-	4,446,312,400
<i>Petrolimex Sai Gon Co., Ltd.</i>	16,975,129,000	47,300,000
<i>Ba Ria - Vung Tau Petroleum Co., Ltd.</i>	-	3,063,171,000
<i>Petrolimex Song Be Co., Ltd</i>	-	4,777,967,000
<i>Petrolimex Dong Nai Co., Ltd</i>	10,114,896,299	7,873,688,186
<i>Petrolimex Tay Ninh Co., Ltd.</i>	9,193,598,604	7,620,746,000
<i>Petrolimex Aviation Fuel Joint Stock Company</i>	11,055,639,000	9,944,265,000
<i>Sai Gon Branch - Petrolimex Sai Gon</i>	-	14,957,621,000
<i>Binh Thuan Petroleum Co., Ltd.</i>	-	2,378,249,000
<i>Petrolimex Quang Binh Co., Ltd</i>	19,020,000	5,760,000
<i>Petrolimex Can Tho Co.Ltd</i>	1,800,286,835	-
<i>Petrolimex Dak Lak Co.Ltd</i>	24,802,000	-
<i>Petrolimex Dong Thap Co.Ltd</i>	3,682,527,076	-
<i>Petrolimex Vinh Long Co.Ltd</i>	3,494,400,765	-
<i>Petrolimex Ca Mau Co.Ltd</i>	2,093,408,833	-
<i>Tra Vinh Branch - Petrolimex Vinh Long Co.Ltd</i>	1,459,690,543	-
<i>Ben Tre Branch - Petrolimex Vinh Long Co.Ltd</i>	2,496,395,279	-
<i>Cao lanh Branch - Petrolimex Dong Thap Co.Ltd</i>	4,696,826,309	-
<i>Bac Lieu Brach - Petrolimex Tay Nam Bo Co.Ltd</i>	3,122,203,235	-
<i>Soc Trang Brach - Petrolimex Can Tho Co.Ltd</i>	3,283,381,880	-
<i>Hau Giang Brach - Petrolimex Can Tho Co.Ltd</i>	1,495,294,000	-
<i>Petrolimex An Giang Co.Ltd</i>	3,389,212,882	-
<i>Binh Duong Branch - Petrolimex Sai Gon Co.Ltd</i>	6,207,318,000	-
<i>Dak Nong Branch - Petrolimex Lam Dong Co.Ltd</i>	4,885,553,350	-
<i>Vung Tau Branch - Petrolimex Sai Gon Co.Ltd</i>	3,443,092,343	-
<i>Tay Ninh North Brach - Petrolimex Tay Ninh Co.Ltd</i>	11,723,185,220	-
<i>Binh Thuan Branch - Petrolimex Lam Dong Co.Ltd</i>	2,759,829,000	-
<i>Binh Phuoc Branch - Petrolimex Dong Nai Co. Ltd</i>	5,997,939,000	-

2. COST OF SALE

	31/3/2026	31/3/2025
Cost of sale		
- Cost of goods sold - Petroleum Products	94,087,009,541	77,868,822,637
- Cost of goods sold - Lubricating Oils and Greases	294,083,698	218,659,590
- Cost of goods sold - LPG	6,080,296,997	12,961,241,192
- Goods Shrinkage	321,854,891	290,859,974
- Cost of providing transportation services	108,283,618,127	67,922,874,873
- Cost of office rental	668,584,074	825,130,047
Total	209,735,447,328	160,087,588,313

3. FINANCIAL INCOME

	31/3/2026	31/3/2025
- Interest income	4,913,969	3,250,904
Total	4,913,969	3,250,904

4. Financial expenses

	31/3/2026	31/3/2025
- Interest expense	2,254,670,640	680,426,303
- Investment loss provisions	119,250,000	-
Total	2,373,920,640	680,426,303

5. SELLING AND GENERAL AND ADMINISTRATION EXPENSES

	31/3/2026	31/3/2025
Selling expense	8,767,618,126	7,332,035,650
- Staff costs	4,097,577,279	4,345,362,155
- Depreciation and amortisation expenses	369,694,638	388,847,655
- Other selling expenses	4,300,346,209	2,597,825,840
General and administration expense	10,511,927,644	7,902,435,446
- Administration staff cost	5,328,205,237	3,702,529,217
- Other general and administration expenses	5,183,722,407	4,199,906,229
Total	19,279,545,770	15,234,471,096

6. OTHER INCOME

	31/3/2026	31/3/2025
- Other income	1,884,000	-
Total	1,884,000	-

7. OTHER EXPENSES

	31/3/2026	31/3/2025
- Disposal	-	9,259,259
- Other expenses	40,454,156	18,159,937
Total	40,454,156	27,419,196

8. TAX PAYABLE AND NET INCOME


	31/3/2026	31/3/2025
- Accounting profit before tax	2,749,594,819	3,201,667,580
- Corporate income tax	608,656,523	647,883,184
- Net income	2,140,938,296	2,553,784,396

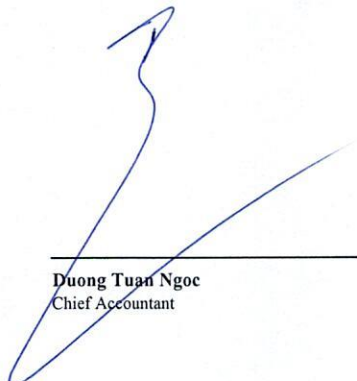
9. SIGNIFICANT TRANSACTIONS WITH RELATED PARTIES


	31/3/2026	31/3/2025
Buy goods and services		
Nha Be Oil Terminal	392,129,629	368,703,703
Petrolimex Saigon Co., Ltd.	35,668,276,932	23,700,000
Petrolimex Ba Ria/Vung Tau Co., Ltd	-	1,187,315,690
Petrolimex Tay Ninh Co., Ltd.	639,079,333	285,556,015
Petrolimex Song Be Co.Ltd	-	49,051,370,303
Petrolimex Dong Nai Co., Ltd	9,179,365,986	7,921,959,004
Petrolimex Aviation Fuel Joint Stock Company	20,866,000	10,671,000
Petrolimex Da Nang Transportation and Service JSC	1,005,741,460	1,265,857,400
Petrolimex Lam Dong Co., Ltd	1,797,930,201	90,060,000
Binh Phuoc Branch - Petrolimex Song Be Co.Ltd	-	1,918,451
Sai Gon Branch - Petrolimex Sai Gon	-	31,118,833,748
Petrolimex Can Tho Co.Ltd	3,646,550,198	-
Petrolimex An Giang Co.Ltd	651,443,119	-
Petrolimex Vinh Long Co.Ltd	853,300,566	-
Petrolimex Ca Mau Co.Ltd	934,341,948	-
Petrolimex Dong Thap Co.Ltd	1,074,621,413	-
Vung Tau Branch - Petrolimex Sai Gon Co.Ltd	1,483,475,403	-
Binh Duong Branch - Petrolimex Sai Gon Co.Ltd	65,528,121,324	-
Cao Lanh Branch of Petrolimex Dong Thap One Member Limited Liability Company	1,205,781,647	-
Ben Tre Branch of Petrolimex – Petrolimex Vinh Long One Member Limited Liability Company	720,114,355	-
Tra Vinh Branch of Petrolimex – Petrolimex Vinh Long One Member Limited Liability Company	462,217,211	-
Ho Chi Minh City Branch – Petrolimex Petroleum Equipment Joint Stock Company	35,600,000	-
	125,298,956,725	91,325,945,314

VII - ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

	31/3/2026	31/3/2025
1. Non-cash transactions affect the future Statement of Cash Flows		
Buy assets by assuming related debts directly or through financial leasing operations		
Buying a business through issuing shares		
Convert debt into equity		
Others		
2. Funds held by the enterprise but not used		
3. Actual loan amount collected during the year		
Proceeds from borrowing under normal contracts	60,241,267,735	24,464,715,931
Proceeds from issuing ordinary bonds		
Proceeds from issuance of convertible bonds		
Proceeds from issuance of preferred shares are classified as liabilities		
Proceeds from resale transactions of Treasury bonds and securities REPO		
Proceeds from other borrowing		
4. Amount actually paid back loan principal during the year		
Loan principal repayment according to normal contracts	(34,819,213,685)	(14,371,025,697)
Principal repayment of ordinary bonds		
Principal repayment of convertible bonds		
Preferred stock principal repayments are classified as liabilities		
Payment for repurchase transactions of Treasury bonds and securities REPO		
Loan repayment in other forms		


Vo Thi Kieu Duyen
Preparer


Duong Tuan Ngoc
Chief Accountant


Nguyen Xuan Thai
Chairman
HCMC, 19 April 2026

