

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



**INTERIM FINANCIAL STATEMENTS  
FOR THE ACCOUNTING PERIOD FROM 01/01/2026 TO 31/03/2026**



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**STATEMENT OF FINANCIAL POSITION**

**As at March 31, 2026**

**Form No. B01 – DN**

Unit: VND

Items	Code	Note	31/03/2026	01/01/2026
1	2	3	4	5
<b><u>A. CURRENT ASSETS</u></b>	<b><u>100</u></b>		<b><u>73,647,690,462</u></b>	<b><u>94,640,237,522</u></b>
<b><u>I. Cash and cash equivalents</u></b>	<b><u>110</u></b>		<b><u>28,718,894,494</u></b>	<b><u>33,813,479,975</u></b>
1. Cash	111	5	7,819,214,812	9,219,945,623
2. Cash equivalents	112		20,899,679,682	24,593,534,352
<b><u>II. Short-term financial investments</u></b>	<b><u>120</u></b>		<b><u>6,891,531,139</u></b>	<b><u>6,891,531,139</u></b>
3. Held to maturity Investments	123	6	6,891,531,139	6,891,531,139
<b><u>III. Short-term receivables</u></b>	<b><u>130</u></b>		<b><u>22,952,143,986</u></b>	<b><u>43,891,863,937</u></b>
1. Short-term receivables from customers	131	7	14,787,491,869	42,052,771,456
2. Short-term repayments to suppliers	132		7,333,544,713	1,346,109,922
5. Other short-term receivables	136	9	3,748,030,738	3,409,905,893
6. Short-term allowances for doubtful debts	137	8	(2,916,923,334)	(2,916,923,334)
<b><u>IV. Inventories</u></b>	<b><u>140</u></b>		<b><u>13,538,338,905</u></b>	<b><u>7,746,544,157</u></b>
1. Inventories	141	10	13,538,338,905	7,746,544,157
<b><u>V. Other current assets</u></b>	<b><u>160</u></b>		<b><u>1,546,781,938</u></b>	<b><u>2,296,818,314</u></b>
1. Other current assets	161	12	1,283,008,573	2,296,818,314
2. Deductible value-added tax (VAT)	162	16	263,773,365	
<b><u>B. LONG-TERM ASSETS</u></b>	<b><u>200</u></b>		<b><u>20,007,737,895</u></b>	<b><u>20,535,484,409</u></b>
<b><u>I. Long-term receivables</u></b>	<b><u>210</u></b>		<b><u>497,580,000</u></b>	<b><u>518,680,000</u></b>
6. Other long-term receivables	216	9	497,580,000	518,680,000
<b><u>II. Fixed assets</u></b>	<b><u>220</u></b>		<b><u>2,423,224,773</u></b>	<b><u>2,843,540,938</u></b>
<b><u>1. Tangible fixed assets</u></b>	<b><u>221</u></b>	<b><u>13</u></b>	<b><u>2,423,224,773</u></b>	<b><u>2,843,540,938</u></b>
- Historical costs	222		18,674,830,690	18,849,544,690
- Accumulated depreciation	223		(16,251,605,917)	(16,006,003,752)
<b><u>3. Intangible fixed assets</u></b>	<b><u>227</u></b>	<b><u>14</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
- Historical costs	228		1,574,005,900	1,654,405,900
- Accumulated amortization	229		(1,574,005,900)	(1,654,405,900)
<b><u>IV. Long-term assets in progress</u></b>	<b><u>240</u></b>		<b><u>13,314,347,333</u></b>	<b><u>13,973,715,000</u></b>
2. Construction in progress	242	11	13,314,347,333	13,973,715,000
<b><u>VI. Other long-term assets</u></b>	<b><u>260</u></b>		<b><u>3,772,585,789</u></b>	<b><u>3,199,548,471</u></b>
1. Long-term prepaid expenses	261	12	3,772,585,789	3,199,548,471
<b><u>TOTAL ASSETS</u></b>	<b><u>270</u></b>		<b><u>93,655,428,357</u></b>	<b><u>115,175,721,931</u></b>
<b><u>C. LIABILITIES</u></b>	<b><u>300</u></b>		<b><u>32,079,059,883</u></b>	<b><u>41,442,803,601</u></b>
<b><u>I. Short-term liabilities</u></b>	<b><u>310</u></b>		<b><u>31,959,059,883</u></b>	<b><u>41,322,803,601</u></b>
1. Short-term trade payables	311	15	7,290,676,252	25,580,340,084
2. Short-term prepayments from customers	312		11,755,128,115	1,598,076,698
3. Dividends and profit payable	313	16	4,116,466,960	21,466,960



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

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

**FINANCIAL STATEMENTS**

For the period ended 31/03/2026

Items	Code	Note	31/03/2026	01/01/2026
1	2	3	4	5
4. Taxes and other payables to government budget	314	17	73,868,032	3,034,616,870
5. Payables to employees	315		701,904,671	6,472,186,340
9. Short-term unearned revenues	319	19	54,720,863	122,883,464
10. Other short-term payments	320	18	388,730,395	963,370,288
12. Short-term provisions	322	20	144,800,652	177,248,463
13. Bonus and welfare fund	323		7,432,763,943	3,352,614,434
<b>II. Long-term liabilities</b>	<b>330</b>		<b>120,000,000</b>	<b>120,000,000</b>
7. Other long-term payables	337	18	120,000,000	120,000,000
<b>D. OWNERS' EQUITY</b>	<b>400</b>		<b>61,576,368,474</b>	<b>73,732,918,330</b>
<b>I. Owners' equity</b>	<b>410</b>	<b>21</b>	<b>39,000,000,000</b>	<b>39,000,000,000</b>
1. Contributed capital	411		39,000,000,000	39,000,000,000
- Ordinary shares with voting rights	411a		39,000,000,000	39,000,000,000
6. Foreign exchange differences	417		-	14,675,830
8. Development and investment funds	418		19,844,004,164	18,897,114,164
11. Undistributed profit after tax	420		2,732,364,310	15,821,128,336
- Undistributed profit after tax brought forward	420a		6,283,418,336	2,293,956,019
- Undistributed profit after tax for the current year	420b		(3,551,054,026)	13,527,172,317
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>440</b>		<b>93,655,428,357</b>	<b>115,175,721,931</b>

Prepared as of April 20, 2026

Report author



Le Phuong Thao

Chief Accountant



Cao Thi Hong Van

Director



Nguyen Van Quy

**INTERIM INCOME STATEMENT**  
For the accounting period from 01/01/2026 to 31/03/2026

Form No. B02 – DN  
Unit: VND

Items	Code	Note	Quarter I		Cumulative figures from the beginning of the year to the end of this quarter	
			This year	Previous year	This year	Previous year
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	23	22,631,596,869	22,065,737,945	22,631,596,869	22,065,737,945
2. Revenue deductions	02					
3. Net revenues from sales and services rendered	10		22,631,596,869	22,065,737,945	22,631,596,869	22,065,737,945
4. Costs of goods sold	11	24	14,889,575,202	14,500,600,966	14,889,575,202	14,500,600,966
5. Gross revenues from sales and services rendered	20		7,742,021,667	7,565,136,979	7,742,021,667	7,565,136,979
6. Gain/Loss from sale and disposal of investment property	21					
7. Financial income	22	25	267,783,395	162,546,441	267,783,395	162,546,441
8. Financial expenses	23	26	50,492,190	4,738,346	50,492,190	4,738,346
- In which: interest expenses	24		0	0	0	0
9. Selling expenses	25	29	11,505,390,554	9,823,526,420	11,505,390,554	9,823,526,420
10. General administrative expenses	26		0	0	0	0
11. Net profits from operating activities	30		-3,546,077,682	-2,100,581,346	-3,546,077,682	-2,100,581,346
12. Other income	31	27	4,486,196	17,271,222	4,486,196	17,271,222
13. Other expenses	32	28	9,462,540	555,940	9,462,540	555,940
14. Other profits	40		-4,976,344	16,715,282	-4,976,344	16,715,282
15. Total net profit before tax	50		-3,551,054,026	-2,083,866,064	-3,551,054,026	-2,083,866,064
16. Current corporate income tax expenses	51	31				
17. Deferred corporate income tax expenses	52		0	0	0	0
18. Profits after corporate income tax	60		-3,551,054,026	-2,083,866,064	-3,551,054,026	-2,083,866,064
19. Basic earnings per share	70	32	-911	-534	-911	-534
20. Diluted earning per share	71					

Report author



Le Phuong Thao

Chief Accountant



Cao Thi Hong Van

Prepared as of April 20, 2026

Director



Nguyen Van Quy



**INTERIM CASH FLOW STATEMENT**

For the accounting period from 01/01/2026 to 31/03/2026

((Indirect method))

Form No. B03 - DN

Unit: VND

ITEMS	Code	Note	Cumulative figures from the beginning of the year to the end of this quarter	
			This year	Previous year
<b><u>I. Cash flows from operating activities</u></b>				
<b><u>1. Profit before tax</u></b>	<b><u>01</u></b>		<b><u>(3,551,054,026)</u></b>	<b><u>(2,083,866,064)</u></b>
<b><u>2. Adjustments for</u></b>			0	0
- Depreciation and amortisation	02		420,316,165	406,119,939
- Provisions	03		(32,447,811)	(13,090,556)
- Foreign exchange gain (loss) from revaluation of foreign currency balances	04		13,032,810	4,571,350
- Gain (loss) from investing activities	05		(236,959,245)	(161,121,234)
<b><u>3. Operating profit before changes in working capital</u></b>	<b><u>08</u></b>		<b><u>(3,387,112,107)</u></b>	<b><u>(1,847,386,565)</u></b>
- Increase (decrease) in receivables	09		20,697,046,586	20,998,341,975
- Increase (decrease) in inventories	10		(5,791,794,748)	(4,791,204,367)
- Increase (decrease) in payables (excluding loan interest and corporate income tax payable)	11		(8,888,880,951)	(13,575,935,817)
- Increase (decrease) in prepaid expenses	12		440,772,423	2,583,097,818
- Enterprise income tax paid	15		(1,893,966,190)	(2,153,012,277)
- Other payments on operating activities	17		(364,300,000)	(915,600,000)
<b><u>Net cash flows from operating activities</u></b>	<b><u>20</u></b>		<b><u>811,765,013</u></b>	<b><u>298,300,767</u></b>
<b><u>II. Cash flows from investing activities</u></b>				
1. Purchases of fixed assets and other long-term assets	21		(6,143,303,243)	(528,847,000)
7. Received loan interest, dividends, profits	27		236,959,245	161,121,234
<b><u>Net cash flows from investing activities</u></b>	<b><u>30</u></b>		<b><u>(3,568,291,095)</u></b>	<b><u>1,730,383,435</u></b>
<b><u>III. Cash flows from financial activities</u></b>				
<b><u>Net cash flows from financial activities</u></b>	<b><u>40</u></b>		=	=
<b><u>Net cash flows during the period</u></b> <b><u>(50=20+30+40)</u></b>	<b><u>50</u></b>		<b><u>(5,094,578,985)</u></b>	<b><u>(69,424,999)</u></b>

ITEMS	Code	Note	Cumulative figures from the beginning of the year to the end of this quarter	
			This year	Previous year
Cash and cash equivalents at the beginning of the period	60		33,813,479,975	25,269,180,330
Effects of changes in foreign exchange rates	61		(6,496)	(4,571,350)
<b><u>Cash and cash equivalents at the end of the period (70=50+60+61)</u></b>	<b><u>70</u></b>		<b><u>28,718,894,494</u></b>	<b><u>25,195,183,981</u></b>

Report author



Le Phuong Thao

Chief Accountant



Cao Thi Hong Van

Prepared as of April 20, 2026



Director



Nguyen Van Quy



**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

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

**FORM NO, B09A - DN**

**1. COMPANY INFORMATION**

**1.1 Structure of ownership:**

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

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

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

**1.2 Business field: Trade and services.**

**1.3 Business lines:**

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



**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**FORM NO, B09A - DN**

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

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

**1.4 Normal production and business cycle:** within 12 months

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

**1.6 The Company structure**

List of affiliated units without dependent accounting legal status:

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

**1.7 The number of employees** of the Company as at March 31, 2026 was 132 peoples.

**1.8 Statement on comparability of information on financial statements:** information on financial statements is comparable

**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**FORM NO, B09A - DN**

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

**2. ACCOUNTING PERIOD. CURRENCY UNITS USED IN ACCOUNTING**

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

Currency used in accounting: Vietnam Dong (VND).

**3. APPLIED ACCOUNTING STANDARDS AND REGIME**

The financial statements are presented in Vietnam Dong (VND) and have been prepared in accordance with accounting principles consistent with the corporate accounting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, the Vietnamese Accounting Standards (VAS), and relevant legal regulations governing the preparation and presentation of financial statements..

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**4.1. Basis for preparing financial statements**

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

**4.2. Foreign currency conversion**

Foreign currency translation principles are applied in accordance with Vietnamese Accounting Standard No. 10 – The Effects of Changes in Foreign Exchange Rates, and relevant prevailing guidance.

During the period, transactions arising in foreign currencies are translated into VND at the actual exchange rates prevailing on the transaction dates. Exchange differences arising are recognized in financial income (if gains) or financial expenses (if losses). Monetary items denominated in foreign currencies are retranslated at the actual exchange rates at the end of the annual accounting period. Exchange differences arising from such retranslation are recognized in financial income (if gains) or financial expenses (if losses) at the reporting date.

Types of exchange rates applied in the accounting period:

*a) Principles for determining the actual exchange rate:*

The actual transaction exchange rate for foreign currency transactions arising during the period is the average transfer buying and selling rate of the commercial bank where the Company regularly conducts transactions.

*b) Principles for determining the book-recorded exchange rate:*

- Specific identification exchange rate: This is the exchange rate applied upon collection of receivables, other assets, or settlement of payables denominated in foreign currencies. It is determined based on the actual exchange rate at each specific transaction date (if no retranslation has occurred), or the exchange rate at the end of the previous period after retranslation (if retranslation has occurred).



**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**FORM NO, B09A - DN**

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

- **Weighted average exchange rate:** This rate is determined based on the average value translated into the accounting currency using actual transaction exchange rates. It is calculated by dividing the total translated value of increases (debit side for cash, receivables, other assets; or credit side for payables) by the total quantity of foreign currency balances at the beginning of the period plus increases during the period for each item. The weighted average exchange rate may be determined at the end of the period or at each settlement date.

The exchange rate used for conversion at the time of January 1, 2026 is 26,244 VND/USD (Prosperity And Growth Commercial Joint Stock Bank), as of March 31, 2026 is 26,259 VND/USD (Prosperity And Growth Commercial Joint Stock Bank).

**4.3. Cash and cash equivalents**

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

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

**4.4. Financial investments**

**Investments held to maturity:**

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

**Investment in capital contribution to other units:**

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

**4.5. Receivables**

Receivables are monitored in detail by collection period, debtor, original currency, and other factors appropriate to the Company's business operations and management requirements. The classification of receivables into trade receivables and other receivables is based on the following principles:

- Trade receivables include amounts arising from commercial transactions of a sale and purchase nature;
- Other receivables include non-commercial amounts not related to sale and purchase transactions, such as advances, deposits and collateral, and loans of non-monetary assets.

When preparing the financial statements, the Company classifies receivables as current or non-current assets based on their remaining maturities, and remeasures foreign currency-denominated items in accordance with the principles described in Note 4.2. Receivables are recognized at amounts not exceeding their recoverable value.

**4.6. Inventory**



**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**FORM NO, B09A - DN**

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

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

Inventory is determined by the nominal price method.

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

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

**4.7. Tangible fixed assets, intangible fixed assets and depreciation**

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

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

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

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

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

**4.8. Prepaid expenses**

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

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

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

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



**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**FORM NO, B09A - DN**

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

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

**4.9. Trade payables**

Payables comprise amounts payable to suppliers of materials, goods, fixed assets, tools and equipment, and service providers.

Trade payables are monitored in detail by original maturity, remaining maturity at the reporting date, by creditor, and other factors in accordance with the Company's management requirements. The classification of payables into trade payables, accrued expenses, and other payables is based on the following principles:

The Company classifies payables as current or non-current liabilities based on their remaining maturities at the reporting date and remeasures foreign currency-denominated items in accordance with the principles described in Note 4.2. Payables are recognized at amounts not less than the obligations required to be settled.

**4.10. Dividends and profit payable**

Dividends and profit payable are recognized based on the amounts determined in accordance with the resolution of the General Meeting of Shareholders on profit distribution.

The Company settles dividends and profit in accordance with the timeline committed in the resolution of the General Meeting of Shareholders on profit distribution.

Dividends and profit payable during the period are distributed from after-tax profit of the year 2026.

**4.11. Unearned revenue**

Unearned revenue comprises amounts received in advance from customers for multiple accounting periods, such as advance payments for asset leasing and other unearned revenue.

Unearned revenue is recognized over the lease term.

**4.12. Provisions**

Provisions are recognized in accordance with Vietnamese Accounting Standard No. 18 – Provisions, Contingent Liabilities and Contingent Assets.

A provision is recognized only when all of the following conditions are met:

The Company has a present obligation (legal or constructive) as a result of a past event;  
It is probable that an outflow of economic benefits will be required to settle the obligation;  
A reliable estimate can be made of the amount of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation.

Provision for product, goods, and construction warranties, in accordance with commitments to customers or contractual terms, represents the Company's estimate of liabilities for a 12-month

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warranty period, based on its experience regarding the probability of product defects and repair costs at construction sites.

Other provisions include the provision for salary fund for the year 2026. The recognition and utilization of this provision are carried out in accordance with Point (c), Clause 2.6, Article 4 of Circular No. 96/2015/TT-BTC and the proposal on finalization of the salary fund for the year 2026.

**4.13. Equity**

Owners' contributed capital as at March 31, 2026 reflects capital contributions from shareholders both within and outside the Company, and is recognized based on the actual contributed capital at the par value of issued shares.

Foreign exchange differences arise from the translation of foreign currency-denominated items at different exchange rates when transitioning from Circular No. 200/2014/TT-BTC to Circular No. 99/2025/TT-BTC.

Retained earnings represent accumulated after-tax profits that have not been distributed as at the reporting date, after deducting distributions, appropriations to funds, and other relevant adjustments. The distribution of profits and payment of dividends are carried out in accordance with resolutions of the General Meeting of Shareholders, ensuring compliance with applicable laws and not adversely affecting the Company's solvency.

**4.14. Revenue and other income**

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

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

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

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



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

- Interest is determined relatively firmly on the basis of deposit balance, deposit and actual interest rate for each period.

- Dividends to be distributed are recorded according to the notice of the dividend payer.

- The exchange rate difference reflects the actual exchange rate difference interest incurred in the period of foreign-currency derivative operations and the exchange rate difference interest due to the revaluation of foreign currency-derived monetary items at the time of reporting.

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

**4.15. Cost of goods sold**

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

**4.16. Financial costs**

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

**4.17. Cost of sales**

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

**4.18. Tax**

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

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

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

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**4.19. Related parties**

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

Petrolimex Construction and Trading Corporation contributes 50.33% of the charter capital and has control over the Company in making decisions on financial and operational policies. Accordingly, Petrolimex Construction and Trading Corporation Limited is considered a related party (parent company) of the Company. Other subsidiaries and associated companies of Petrolimex Construction and Trading Corporation are also considered as related parties of the Company.

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

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

**5. CASH**

	<b>31/03/2026</b>	<b>01/01/2026</b>
- Cash	3,363,058,043	2,268,761,983
- Demand deposits with banks	4,456,156,769	6,951,183,640
+ Details of demand deposit balances representing 10% or more		
* <i>BIDV</i>	1,019,085,615	340,333,391
* <i>PgBank</i>	2,685,427,395	6,466,257,468
* <i>VietinBank</i>	723,338,296	116,234,654
* <i>Others</i>	28,305,463	28,358,127
- Cash equivalents	20,899,679,682	24,593,534,352
+ Details of cash equivalent balances representing 10% or more		
Term: 1 month		
* <i>No. 326/2025/37170 - 10/11/2025</i>	2,435,704,215	2,408,876,712
* <i>No. 326/2025/37186 -10/11/2025</i>	-	2,509,246,575
* <i>No. 326/2026/50065 - 13/02/2026</i>	3,010,931,507	-
* <i>No. 326/2026/50066 - 13/02/2026</i>	3,111,295,890	-
* <i>No. 33/2025 - 27/10/2025</i>	2,236,676,798	2,212,313,071
* <i>No. 47/2025 -29/12/2025</i>	-	3,000,000,000
* <i>No. 48/2025 -31/12/2025</i>	2,831,531,267	2,800,000,000
* <i>No. 49/2025 -29/12/2025</i>	3,236,035,734	3,200,000,000
<i>Others</i>	4,037,504,271	8,463,097,994
<b>Total</b>	<b>28,718,894,494</b>	<b>33,813,479,975</b>



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**6. FINANCIAL INVESTMENTS**

	31/03/2026 VND		01/01/2026 VND	
	<i>Original price</i>	<i>Book value</i>	<i>Original price</i>	<i>Book value</i>
Short-term	6.891.531.139	6.891.531.139	6.891.531.139	6.891.531.139
- Time deposits with a term of 6 months	6.891.531.139	6.891.531.139	6.891.531.139	6.891.531.139
+ No. 20/2023 - 16/05/2023	3.391.531.139	3.391.531.139	3.391.531.139	3.391.531.139
+ No. 37/2025 - 13/11/2025	3.500.000.000	3.500.000.000	3.500.000.000	3.500.000.000
<b>Total</b>	<b>6.891.531.139</b>	<b>6.891.531.139</b>	<b>6.891.531.139</b>	<b>6.891.531.139</b>

**7. SHORT-TERM RECEIVABLES FROM CUSTOMERS**

	31/03/2026 (VND)		01/01/2026 (VND)	
	Book value	Reserve value	Book value	Reserve value
Short-term	14,787,491,869	2,916,923,334	42,052,771,456	2,916,923,334
- Details of customer receivable accounts using 10% or more of total customer receivables	7,578,791,137		19,229,291,633	
* Nam Song Hau Go Cong Bonded Warehouse And Petroleum Trading Joint Stock Company	1,864,803,427	1,864,803,427	1,864,803,427	1,864,803,427
* Hoang Huy Technology Services Company Limited	1,495,483,532		1,495,483,532	
* Chau Thanh Petroleum Trading And Service Company Limited	2,060,428,578		2,018,889,143	
* Giang Nam Petrol Company Limited	2,158,075,600		2,158,075,600	
* Vietnam National Petroleum Group	-		11,692,039,931	
- Others	7,208,700,732	1,052,119,907	22,823,479,823	1,052,119,907

**8. BAD DEBTS**

	31/03/2026 (VND)			01/01/2026 (VND)		
	Original value	Allowances	Recoverable amount	Original value	Allowances	Recoverable amount
Reveivables from customers	3,239,074,560	(2,919,758,334)	322,151,226	3,239,074,560	(2,919,758,334)	322,151,226
<b>Total</b>	<b>3,239,074,560</b>	<b>(2,919,758,334)</b>	<b>322,151,226</b>	<b>3,239,074,560</b>	<b>(2,919,758,334)</b>	<b>322,151,226</b>

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Details of the overdue time are as follows:

<b>Items</b> <b>Customers</b>	<b>Overdue more than 6 months but less than 1 year VND</b>	<b>Overdue more than 1 year but less than 2 years VND</b>	<b>Overdue more than 2 years but less than 3 years VND</b>	<b>Overdue for 3 years or more VND</b>	<b>Total VND</b>
Nam Song Hau Trading Investing Petroleum Joint Stock Company	-	-	846,392,191	-	846,392,191
Nam Song Hau Go Cong Bonded Warehouse And Petroleum Trading JSC	-	-	1,864,803,427	-	1,864,803,427
Chau Thanh Petro Co.,Ltd	291,059,052	-	-	-	291,059,052
Others	-	236,819,890	-	-	236,819,890
<b>Total</b>	<b>291,059,052</b>	<b>236,819,890</b>	<b>2,711,195,618</b>	<b>-</b>	<b>3,239,074,560</b>

**9. OTHER RECEIVABLES**

	<b>31/03/2026</b>		<b>01/01/2026</b>	
	<b>VND</b>		<b>VND</b>	
	<b>Book value</b>	<b>Provision</b>	<b>Book value</b>	<b>Provision</b>
<b>a) Short-term</b>	<b>3,748,030,738</b>		<b>3,409,905,893</b>	
- Receivables from employees	991,654,948		1,106,893,965	
- Deposits	1,561,456,310		1,561,456,310	
- Other receivables	1,194,919,480		741,555,618	
<b>b) Long-term</b>	<b>497,580,000</b>		<b>518,680,000</b>	
- Deposits	497,580,000		518,680,000	

**10. INVENTORIES**

	<b>31/03/2026</b>		<b>01/01/2026</b>	
	<b>VND</b>		<b>VND</b>	
	<b>Original value</b>	<b>Recoverable amount</b>	<b>Original value</b>	<b>Recoverable amount</b>
- Raw material expenses	6,080,255,515		3,840,686,067	
- Unfinished production and business expenses	5,605,307,442		1,684,939,342	
- Finished goods	1,661,188,980		2,038,917,928	
- Merchandise	191,586,968		182,000,820	
<b>Total</b>	<b>13,538,338,905</b>		<b>7,746,544,157</b>	



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**11. COST OF UNFINISHED CAPITAL CONSTRUCTION**

	<b>31/03/2026 VND</b>	<b>01/01/2026 VND</b>
+ Building 2nd generation gasoline station management software (EGAS-II) and 2nd generation enterprise resource management software (PIACOM_ERP II)	8,419,490,000	7,969,490,000
+ Building petroleum depot management software (TAS)	2,319,960,000	2,319,960,000
+ Others	2,574,897,333	3,684,265,000
<b>Total</b>	<b>13,314,347,333</b>	<b>13,973,715,000</b>

**12. PREPAID EXPENSES**

	<b>31/03/2026 VND</b>	<b>01/01/2026 VND</b>
<b>a) Short-term</b>	<b>1,283,008,573</b>	<b>2,296,818,314</b>
- Tools and instruments;	32,588,722	57,348,148
- Others	1,250,419,851	2,239,470,166
<b>b) Long-term</b>	<b>3,772,585,789</b>	<b>3,199,548,471</b>
- Tools and instruments;	853,099,005	1,180,944,440
- Others	2,919,486,784	2,018,604,031

**13. TANGIBLE FIXED ASSETS**

	<b>Machinery. equipment VND</b>	<b>Transportation means VND</b>	<b>Office equipment VND</b>	<b>Total VND</b>
<b>Original cost</b>				
Balance at the beginning of the period	12,060,807,447	5,356,345,909	2,469,643,634	18,849,544,690
- Liquidation, sold	(174,714,000)			(174,714,000)
<b>Ending balance</b>	<b>11,886,093,447</b>	<b>5,356,345,909</b>	<b>1,432,391,334</b>	<b>18,674,830,690</b>
<b>ACCUMULATED DEPRECIATION</b>				
Balance at the beginning of the period	9,521,882,320	5,356,345,909	1,127,775,523	16,006,003,752
- Depreciation during the period	383,383,213		36,932,952	1,675,187,756
- Liquidation, sold	(174,714,000)			(174,714,000)
<b>Period-end balance</b>	<b>9,730,551,533</b>	<b>5,356,345,909</b>	<b>1,164,708,475</b>	<b>16,251,605,917</b>
<b>Residual value</b>				
- As at 01/01/2026	2,538,925,127	0	304,615,811	2,843,540,938
- As at 31/03/2026	2,155,541,914	0	267,682,859	2,423,224,773

The historical cost of tangible fixed assets that have been fully depreciated but are still in use as of December 31. 2025 is VND 13,530,348,719.

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**14. INTANGIBLE FIXED ASSETS**

	Technology software VND	Others VND	Total VND
Original cost			
Opening Balance	1.188.005.900	466.400.000	1.654.405.900
Ending balance		(80.400.000)	(80.400.000)
Accumulated amortization	1.188.005.900	386.000.000	1.574.005.900
Opening Balance			
- Amortization during the period	1.188.005.900	466.400.000	1.654.405.900
Ending balance		(80.400.000)	(80.400.000)
Residual value	1.188.005.900	386.000.000	1.574.005.900
- As at 01/01/2026			
- As at 31/03/2026	-	-	-

Historical cost of intangible fixed assets which have been fully amortized but still in use as at 31/03/2026 is VND 1.654.405.900.

**15. PAYABLE TO THE SELLER**

	31/03/2026 VND		01/01/2026 VND	
	Book value	Repayable amount	Book value	Repayable amount
Payables to short-term sellers	7,290,676,252	7,290,676,252	25,580,340,084	25,580,340,084
- Details for each object that accounts for 10% or more of the total payable amount	4,717,149,255	4,717,149,255	8,218,230,664	8,218,230,664
* Veeder Root Company	1,100,411,755	1,100,411,755	2,012,743,164	2,012,743,164
* Peepsoft Viet Nam Company Limited	1,530,037,500	1,530,037,500	2,553,787,500	2,553,787,500
* Tinhvan Technologies Joint Stock Company	2,086,700,000	2,086,700,000	3,651,700,000	3,651,700,000
- Others	2,573,526,997	2,573,526,997	17,362,109,420	17,362,109,420

**16. DIVIDENDS AND PROFIT PAYABLE**

	31/03/2026 VND	01/01/2026 VND
- Dividends and profit payable	4,116,466,960	21,466,960



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**17. TAXES AND AMOUNTS PAYABLE TO THE STATE**

	01/01/2026 (VND)		Incurred during the period (VND)			31/03/2026 (VND)	
	Receivable	Payables	Payables	Paid	Deductible amount	Receivable	Payables
- Value Added Tax	0	1,003,068,758	10,776,656	1,003,028,758	263,773,365	263,773,365	10,816,656
- Value Added Tax on Imports	0		217,257,918	217,257,918	0	0	0
- Import and export taxes	0		13,787,321	13,787,321	0	0	0
- Corporate Income Tax	0	1,893,966,190		1,893,966,190		0	0
- Personal income tax	0	137,581,922	986,850,552	1,061,381,098		0	63,051,376
<b>Cộng</b>	<b>0</b>	<b>3,034,616,870</b>	<b>1,228,672,447</b>	<b>4,189,421,285</b>	<b>263,773,365</b>	<b>263,773,365</b>	<b>73,868,032</b>

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**18. OTHER PAYABLES**

	<b>31/03/2026</b>	<b>01/01/2026</b>
	<b>VND</b>	<b>VND</b>
<b>Short-term</b>	<b>388,730,395</b>	<b>963,370,288</b>
- Trade union funding;	119,758,349	361,667,050
- Social insurance;	0	78,295,398
- Other payables.	268,972,046	523,407,840
<b>Long-term</b>	<b>120,000,000</b>	<b>120,000,000</b>
- Long-term deposits received	120,000,000	120,000,000

**19. UNREALIZED REVENUE**

	<b>31/03/2026</b>	<b>01/01/2026</b>
	<b>VND</b>	<b>VND</b>
<b>Short-term</b>	<b>54,720,863</b>	<b>122,883,464</b>
- Prepaid revenue	54,720,863	122,883,464

**20. PAYABLE PROVISIONS**

	<b>31/03/2026</b>	<b>01/01/2026</b>
	<b>VND</b>	<b>VND</b>
<b>Short-term</b>	<b>144,800,652</b>	<b>177,248,463</b>
- Construction warranty provisions	144,800,652	177,248,463

**21. EQUITY**

**CHANGES OF OWNERS' EQUITY**

	<b>Share capital</b>	<b>Retained earnings and reserves</b>	<b>Others</b>	<b>Total</b>
	<b>VND</b>	<b>VND</b>	<b>VND</b>	<b>VND</b>
<b>Balance as of 01/01/2025</b>	<b>39,000,000,000</b>	<b>33,727,670,183</b>		<b>72,727,670,183</b>
- Profit in the previous year		13,527,172,317		13,527,172,317
- Other increases		1,398,900,000		1,398,900,000
- Other reductions		(13,935,500,000)		(13,935,500,000)
<b>Balance as of 31/12/2025</b>	<b>39,000,000,000</b>	<b>34,718,242,500</b>		<b>73,718,242,500</b>
<b>Balance as of 01/01/2026</b>	<b>39,000,000,000</b>	<b>34,718,242,500</b>	<b>14,675,830</b>	<b>73,718,242,500</b>
- Other increases		946,890,000		946,890,000
- Loss for the period		(3,551,054,026)		(3,551,054,026)
- Other reductions		(9,537,710,000)	(14,675,830)	(9,537,710,000)
<b>Balance as of 31/03/2026</b>	<b>39,000,000,000</b>	<b>22,576,368,474</b>		<b>22,576,368,474</b>

**DETAILS OF OWNERS' EQUITY**

	<b>31/03/2026</b>	<b>01/01/2026</b>
	<b>VND</b>	<b>VND</b>
+ Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	19,629,050,000	19,629,050,000
+ Others	19,370,950,000	19,370,950,000
<b>Total</b>	<b>39,000,000,000</b>	<b>39,000,000,000</b>



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**CAPITAL TRANSACTIONS WITH OWNERS AND DIVIDEND DISTRIBUTION. PROFIT  
SHARING**

**a. Shareholders' capital**

	<b>In 2026 VND</b>	<b>In 2026 VND</b>
<b>- Shareholders' capital</b>		
+ Opening balance	39,000,000,000	39,000,000,000
+ Increased during the period		
+ Decrease during the period		
<b>+ Closing balance</b>	<b>39,000,000,000</b>	<b>39,000,000,000</b>

**b. Shares**

	<b>31/03/2026</b>	<b>01/01/2026</b>
- Number of shares outstanding		
+ Common shares	3,900,000	3,900,000
* Par value of outstanding shares (VND/ share)	10,000	10,000

**c. Enterprise funds**

	<b>31/03/2026 VND</b>	<b>01/01/2026 VND</b>
- Development Investment Fund	19,844,004,164	18,897,114,164

**22. ITEMS OFF THE BALANCE SHEET**

	<b>31/03/2026</b>	<b>01/01/2026</b>
<b>Foreign currencies of all kinds</b>		
US Dollar (USD)	100	100

**23. REVENUE FROM SALES AND SERVICE PROVISION**

	<b>In 2026 VND</b>	<b>In 2025 VND</b>
<b>Total revenue from sales and service provision</b>		
<b>Revenue</b>	<b>22,631,596,869</b>	<b>22,065,737,945</b>
- Sales revenue	10,833,875,519	9,228,432,950
- Revenue from service provision	11,797,721,350	12,837,304,995

**24. COST OF GOODS SOLD**

	<b>In 2026 VND</b>	<b>In 2025 VND</b>
- Cost of goods sold	9,969,783,356	8,125,092,206
- Cost of services provided	4,919,791,846	6,375,508,760
<b>Total</b>	<b>14,889,575,202</b>	<b>14,500,600,966</b>

**25. REVENUE FROM FINANCIAL ACTIVITIES**

	<b>In 2026 VND</b>	<b>In 2025 VND</b>
- Interest on deposits. loans	236,959,245	161,121,234
- Interest on exchange rate difference	30,824,150	1,425,207
<b>Total</b>	<b>267,783,395</b>	<b>162,546,441</b>

**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

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**26. FINANCIAL COSTS**

	<b>In 2026</b>	<b>In 2025</b>
	<b>VND</b>	<b>VND</b>
- Exchange rate loss	50,492,190	4,738,346
<b>Total</b>	<b>50,492,190</b>	<b>4,738,346</b>

**27. OTHER INCOME**

	<b>In 2026</b>	<b>In 2025</b>
	<b>VND</b>	<b>VND</b>
- Others	4,486,196	17,271,222
<b>Total</b>	<b>4,486,196</b>	<b>17,271,222</b>

**28. OTHER EXPENSES**

	<b>In 2026</b>	<b>In 2025</b>
	<b>VND</b>	<b>VND</b>
- Penalties	6,758,302	-
- Others	2,704,238	555,940
<b>Total</b>	<b>9,462,540</b>	<b>555,940</b>

**29. COST OF SALES**

	<b>In 2026</b>	<b>In 2025</b>
	<b>VND</b>	<b>VND</b>
<b>Total</b>	<b>11,505,390,554</b>	<b>9,823,526,420</b>
+ Employee expenses	5,297,440,599	3,757,428,607
+ Materials, Office supplies expenses	1,417,252,950	765,188,689
+ Amortization and Depreciation expenses	411,664,582	408,213,356
+ Outsourcing expenses	2,382,617,287	184,166,129
+ Other cash expenses	1,996,415,136	4,708,529,639

**30. Selling expenses**

	<b>In 2026</b>	<b>In 2025</b>
	<b>VND</b>	<b>VND</b>
+ Employee expenses	9,984,569,118	11,170,614,904
+ Materials, Office supplies expenses	11,912,174,370	9,169,584,922
+ Amortization and Depreciation expenses	411,664,582	397,468,356
+ Outsourcing expenses	5,086,457,650	1,329,516,272
+ Other cash expenses	2,542,739,188	2,296,950,980
<b>Total</b>	<b>29,937,604,908</b>	<b>24,364,135,434</b>

**31. CURRENT CORPORATE INCOME TAX EXPENSES**

	<b>In 2026</b>	<b>In 2025</b>
	<b>VND</b>	<b>VND</b>
- Accounting profit before tax	-3,551,054,026	-2,083,866,064
Tax calculated at the prevailing corporate income tax rate	-	-
Adjustments:	-	-
<b>Corporate income tax expense</b>	<b>-</b>	<b>-</b>
+ Current corporate income tax expense	-	-
<b>Total current corporate income tax expense</b>	<b>-</b>	<b>-</b>



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**32. EARNINGS PER SHARE**

	<b>In 2026</b>	<b>In 2025</b>
	<b>VND</b>	<b>VND</b>
+ Profit after corporate income tax	-3,551,054,026	-2,083,866,064
+ Profits distributed to shareholders owning ordinary shares	-3,551,054,026	-2,083,866,064
+ Weighted average number of common shares outstanding in the period	3,900,000	3,900,000
+ Basic earnings per share	-911	-534

**33. EVENTS AFTER THE CLOSING DATE OF THE ACCOUNTING PERIOD**

In terms of material aspects, there are no extraordinary events that occur after the date of preparation of this financial statement that affect the financial situation, business results and cash flows for the accounting period from January 1, 2026 to March 31, 2026.

**34. INFORMATION ABOUT STAKEHOLDERS**

- Deal with other stakeholders.

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

Other stakeholders with the Company include:

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

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

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	<i>Unit: VND</i>	
	<b>In 2026 VND</b>	<b>In 2025 VND</b>
<b><i>Selling equipment and providing services</i></b>	<b>10,571,408,464</b>	<b>13,885,876,995</b>
Vietnam National Petroleum Group	9,597,182,870	6,309,181,863
Construction companies with 100% capital of Vietnam National Petroleum Group	701,044,300	7,220,532,532
Petrolimex Kiengiang Company Limited	8,100,000	-
Petrolimex Tanker Corporation	75,610,184	-
Petrolimex Construction And Trading Corporation - Single Share-Holder Limited Company	187,251,110	-
Petrolimex Nghe Tinh Transportation And Service Joint Stock Company	2,220,000	92,162,600
Petrolimex Hatay Transportation And Service Joint Stock Company	26,118,750	264,000,000
<b><i>Purchase of goods and use of services</i></b>	<b>447,686,897</b>	<b>611,913,761</b>
Vietnam National Petroleum Group	45,250,000	219,096,000
Construction companies with 100% capital of Vietnam National Petroleum Group	25,144,397	33,342,274
Petrolimex Insurance Corporation - Dong Do Branch	377,292,500	325,546,000
Petrolimex Land Holdings Joint Stock Company	-	33,929,487

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

	<b>31/03/2026 VND</b>	<b>01/01/2026 VND</b>
<b><i>Short-term customer receivables</i></b>	<b>3,249,190,799</b>	<b>26,313,693,391</b>
Vietnam National Petroleum Group	-	11,692,039,931
Construction companies with 100% capital of Vietnam National Petroleum Group	1,862,423,779	11,564,720,410
Petrolimex Petrochemical Corporation - Joint Stock Company	569,253,220	910,680,100
Petrolimex Asphalt Company Limited	658,332,600	1,746,480,600
Petrolimex Construction And Trading Corporation - Single Share-Holder Limited Company	87,631,200	-
Petrolimex Ha Noi Transportation And Trading Joint-Stock Company	-	109,480,400
Petrolimex Saigon Transportation And Service Joint Stock Company	-	81,348,680
Petroleum Mechanical Stock Company	-	137,393,270
Castrol BP Petco Limited Liability Company	71,550,000	71,550,000
<b><i>Payable to short-term sellers</i></b>	<b>529,762,000</b>	<b>490,603,036</b>
Vietnam National Petroleum Group	529,762,000	484,512,000
Petrolimex Gia Lai Co., Ltd	-	6,091,036
<b><i>Short-term prepaid buyers</i></b>	<b>10,034,357,640</b>	<b>1,015,658,348</b>
Vietnam National Petroleum Group	5,994,591,410	-
Construction Companies With 100% Capital Of Vietnam National Petroleum Group	42,450,750	-
Petrolimex Gas Joint Stock Company	90,000,000	-



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	31/03/2026	01/01/2026
	VND	VND
Petrolimex Aviation Fuel Joint Stock Company	542,276,688	370,456,688
Petrolimex Shipbuilding And Commercial Company Limited	207,400,000	-
Petrolimex Nghe Tinh Transportation And Service Joint Stock Company	785,505,600	
Petrolimex Construction 1 Joint Stock Company Group	1,930,350,360	645,201,660
Petrolimex Installation No.1ii Joint Stock Company	441,782,832	-
<b>Short-Term Seller Upfront</b>	<b>25,000,000</b>	<b>25,000,000</b>
Petrolimex Hanoi Co., Ltd	25,000,000	25,000,000

**35. COMPARATIVE FIGURES**

The comparative data is the data on the 2025 General Financial Statements audited by CPA Vietnam Auditing Co., Ltd. and represented in accordance with the 2026 figures.

Prepared as of April 20, 2026

**Preparer**



**Le Phuong Thao**

**Chief Accountant**



**Cao Thi Hong Van**

**Director**



**Nguyen Van Quy**