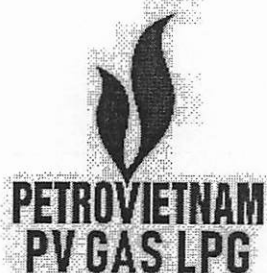
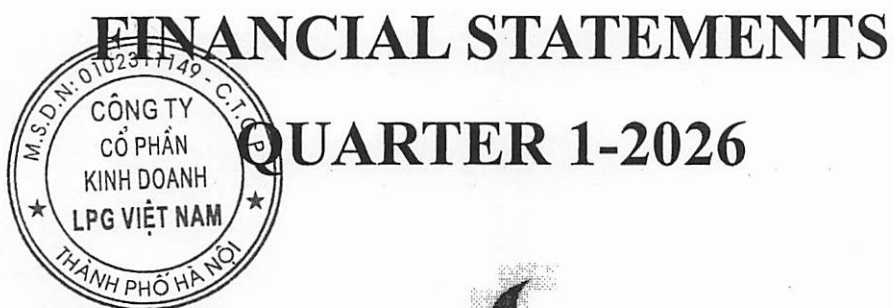


PETROVIETNAM GAS J.S CORP

PETROVIETNAM LPG TRADING JOINT STOCK COMPANY

Address: 11th Floor, Petroleum Institute Building, 167 Trung Kinh,
Yen Hoa Ward, Hanoi



1. Statement of Financial Position
2. Statement of Profit and Loss
3. Cash Flow Statement
4. General Information

2026

PETROVIETNAM LPG TRADING JOINT STOCK COMPANY

Address: 11th Floor - Vietnam Petroleum Institute Building - 167 Trung Kinh - Yen Hoa - Hanoi

STATEMENT OF FINANCIAL POSITION

As at 31 Mar 2026

Unit: Dong

ASSETS	Code	Explanation	31/03/2026	01/01/2026
A - SHORT-TERM ASSETS	100		1,149,854,220,240	1,079,862,922,382
I. Cash and cash exchangeable	110		82,933,323,909	78,556,974,568
1. Cash	111	V.01	82,833,323,909	78,456,974,568
2. Cash exchangeable	112		100,000,000	100,000,000
			-	-
II. Short-term financial investments	120	V.02	418,400,000,000	252,400,000,000
3. Short-term held-to-Maturity investments	123		418,400,000,000	252,400,000,000
			-	-
III. Short-term receivables	130		445,039,429,843	625,266,565,947
1. Short-term Receivables from Customers	131		499,046,486,027	680,805,497,296
2. Prepayment to suppliers	132		4,515,367,798	4,948,781,586
5. Other receivable	135		13,119,300,076	11,154,011,123
(*)	136		(71,641,724,058)	(71,641,724,058)
7. A shortage of assets awaiting resolutions	137		-	-
			-	-
IV. Inventories	140		83,207,626,504	10,048,497,769
1. Inventory	141	V.04	83,207,626,504	10,048,497,769
2. Provision for devaluation of stocks (*)	142		-	-
			-	-
VI. Other short-term assets	160		120,273,839,984	113,590,884,098
1. Short-term prepaid expenses	161		33,774,873,089	37,133,720,846
2. Input VAT	162		82,183,890,102	71,070,379,339
3. Taxes and Receivables from State Budget	163	V.05	4,315,076,793	5,386,783,913
			-	-
B - LONG-TERM ASSETS	200		433,009,134,655	445,994,369,099
I. Long-term receivables	210		680,829,680	757,483,756
5. Long-term others receivable	215		680,829,680	757,483,756
6. Provision for long-term doubtful debts (*)	216		-	-
			-	-
II. Fixed assets	220	V.08	199,370,086,509	207,967,849,090
1. Tangible fixed assets	221		197,547,149,056	206,108,813,507
- The original price	222		725,420,532,729	725,087,090,159
- Accumulated depreciation (*)	223		(527,873,383,673)	(518,978,276,652)
3. Intangible fixed assets	227	V.10	1,822,937,453	1,859,035,583
- The original price	228		7,021,761,456	7,021,761,456
- Accumulated depreciation (*)	229		(5,198,824,003)	(5,162,725,873)
			-	-

STATEMENT OF FINANCIAL POSITION

As at 31 Mar 2026

Unit: Dong

ASSETS	Code	Explan ation	31/03/2026	01/01/2026
A - SHORT-TERM ASSETS	100		1,149,854,220,240	1,079,862,922,382
IV. Invested real estate	240	V.12	18,212,190,886	18,428,198,402
- The original price	241		26,427,782,233	26,427,782,233
- Accumulated depreciation (*)	242		(8,215,591,347)	(7,999,583,831)
			-	-
V. Long-term progressing assets	250		2,774,899,379	2,880,788,268
1. Production in progress: long-term	251		-	-
2. Capital Construction in Progress	252		2,774,899,379	2,880,788,268
			-	-
VI. Long-term financial investments	260		10,000,000,000	10,000,000,000
3. Investments in Other Companies	263	V.13	35,000,000,000	35,000,000,000
6. Provision for impairment of long-term held-to-maturity investments (*)	266		(25,000,000,000)	(25,000,000,000)
			-	-
VII. Other long term assets	270		201,971,128,201	205,960,049,583
1. Long-term prepaid expenses	271	V.14	201,971,128,201	205,960,049,583
2. Deferred income tax assets	272	V.21	-	-
TOTAL ASSSETS (280 = 100 + 200)	280		1,582,863,354,895	1,525,857,291,481
			-	-
RESOURCES			-	-
C - LIABILITIES	300		1,073,058,786,598	1,020,307,083,427
I. Current liabilities	310	V.15	928,925,970,617	893,849,550,584
1. Payables to seller: short-term	311		850,233,994,229	823,526,065,809
Customers	312		2,284,218,455	4,289,173,074
3. Dividends and profits payable	313		2,570,767,675	2,570,767,675
the State	314	V.16	3,139,541,608	3,403,444,182
5. Payables to employees	315		13,439,083,429	10,076,058,351
6. Short-term payable expenses	316	V.17	13,031,889,171	8,281,484,866
7. Short-term intercompany payables	317		-	-
9. Short-term unearned revenue	319	V.18	864,030,064	864,030,064
10. Other short-term payables	320		37,416,498,391	34,764,340,513
11. Short-term borrowings and financial leases	321		5,560,000,000	5,560,000,000
12. Provision of Short-term Payables	322		385,947,595	385,947,595
13. Reward and Welfare Fund	323		-	128,238,455
			-	-
II. Long-term liabilities	330		144,132,815,981	126,457,532,843
7. Long-term unearned revenue	337		17,014,322,107	17,230,329,623
8. Others long term payables	338		114,498,769,043	93,827,478,389
9. Long-term borrowings and finance lease	339		12,619,724,831	15,399,724,831
			-	-

STATEMENT OF FINANCIAL POSITION

As at 31 Mar 2026

Unit: Dong

ASSETS	Code	Explanation	31/03/2026	01/01/2026
A - SHORT-TERM ASSETS	100		1,149,854,220,240	1,079,862,922,382
D - OWNER'S EQUITY	400		509,804,568,297	505,550,208,054
1. Owner's equity invested capital	411		399,985,220,000	399,985,220,000
2. Capital surplus	412		19,717,060,000	19,717,060,000
8. Development Investment Fund	418		71,139,399,704	71,139,399,704
9. Other funds under owners' equity	419		-	-
10. Undistributed Profit	420		18,962,888,593	14,708,528,350
- Accumulated Undistributed Profit by The End of The Previous Period	420a		14,946,542,152	2,917,878
- Undistributed Profit of the Current Period	420b		4,016,346,441	14,705,610,472
TOTAL RESOURCES (440 = 300 + 400)	440		1,582,863,354,895	1,525,857,291,481

Hanoi, April 20th, 2026

Prepared by

Accounting Manager

Director

Hoang Thi Thuy Chi

Pham Thi Thuy Vi



Nguyen Hai Long

PETROVIETNAM LPG TRADING JOINT STOCK COMPANY

Address: 11th Floor - Vietnam Petroleum Institute Building - 167 Trung Kinh - Yen Hoa - Hanoi

STATEMENT OF PROFIT AND LOSS

Quarter 1 of year 2026

Unit: Dong

DESCRIPTION	Code	Explanat ion	This Quarter		Accumulated from the beginning to the end of the quarter	
			This Year	Prior year	This Year	Prior year
1. Revenues from sales and services rendered	01	VI.25	1,462,853,681,149	1,448,847,015,778	1,462,853,681,149	1,448,847,015,778
2. Revenue deductions	02		14,878,267,020	-	14,878,267,020	-
3. Net sales from goods and services sold (10 = 01 - 02)	10		1,447,975,414,129	1,448,847,015,778	1,447,975,414,129	1,448,847,015,778
4. Costs of goods sold	11	VI.27	1,329,531,122,671	1,340,393,177,172	1,329,531,122,671	1,340,393,177,172
5. Gross profit from goods and services sold (20 = 10 - 11)	20		118,444,291,458	108,453,838,606	118,444,291,458	108,453,838,606
7. Revenue from financing activity	22	VI.26	5,405,611,834	6,655,507,670	5,405,611,834	6,655,507,670
8. Financial activities expenses	23	VI.28	526,396,018	460,733,326	526,396,018	460,733,326
- In which: Interest expense	24		365,583,978	459,557,955	365,583,978	459,557,955
9. Selling expenses	25		106,778,976,785	100,472,341,717	106,778,976,785	100,472,341,717
10. General & administration expenses	26		11,546,952,932	10,575,896,835	11,546,952,932	10,575,896,835
11. Net profit from operating activity {30 = 20 + 21 + 22 - (23+ 25 + 26)}	30		4,997,577,557	3,600,374,398	4,997,577,557	3,600,374,398
12. Other incomes	31		70,545,267	-	70,545,267	-
13. Other expenses	32		47,689,774	-	47,689,774	-
14. Other profits (40 = 31 - 32)	40		22,855,493	-	22,855,493	-
15. Total accounting profit before tax (50 = 30 + 40)	50		5,020,433,050	3,600,374,398	5,020,433,050	3,600,374,398
16. Current profit tax expense	51	VI.30	1,004,086,610	720,074,880	1,004,086,610	720,074,880
17. Deferred profit tax expense	52	VI.30			-	
18. Profit after profit tax (60 = 50 - 51 - 52)	60		4,016,346,440	2,880,299,518	4,016,346,440	2,880,299,518
19. Earning per share (*)	70		-			

Hanoi, April 20th, 2026

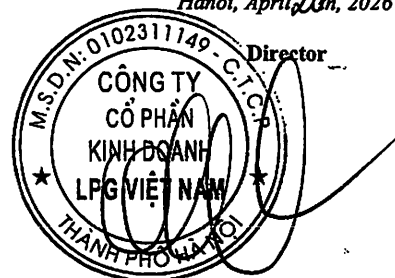
Prepared by

Hoang Thi Thuy Chi

Accounting Manager

Pham Thi Thuy Vi

Director



Nguyen Hai Long

PETROVIETNAM LPG TRADING JOINT STOCK COMPANY

Address: 11th Floor - Vietnam Petroleum Institute Building - 167 Trung Kinh - Yen Hoa - Hanoi

**CASH FLOW STATEMENT
QUARTER 1.2026**

Unit: Dong

Indicator	Code	This Quarter		Accumulated from the beginning to the end of the quarter	
		This Year	Last Year	This Year	Last Year
I. Cash flows from operating activities					
1. Profit before tax	01	5,020,433,050	3,600,374,398	5,020,433,050	3,600,374,398
2. Adjustments for:		-	-	-	-
- Depreciation of fixed assets and investment properties	02	13,346,945,071	9,390,169,718	13,346,945,071	9,390,169,718
- Provisions	03	-	-	-	-
- Unrealized foreign exchange gain/loss from revaluation of monetary items denominated in foreign currencies	04	(526,396,018)	-	(526,396,018)	-
- Gain/loss from investing and financing activities	05	(5,405,611,834)	(6,655,507,670)	(5,405,611,834)	(6,655,507,670)
- Borrowing costs / interest expenses	06	365,583,978	460,733,326	365,583,978	460,733,326
3. Operating profit before changes in working capital	08	12,800,954,247	6,795,769,772	12,800,954,247	6,795,769,772
- Increase/decrease in receivables	09	(34,008,436,627)	(3,436,304,160)	(34,008,436,627)	(3,436,304,160)
- Increase/decrease in inventories	10	74,567,323,814	88,772,993	74,567,323,814	88,772,993
- Increase/decrease in payables (excluding interest and corporate income tax payable)	11	(203,356,415,610)	(99,556,861,732)	(203,356,415,610)	(99,556,861,732)
- Increase/decrease in prepaid expenses	12	5,686,656,123	21,842,053,729	5,686,656,123	21,842,053,729
- Increase/decrease in trading securities	13	-	-	-	-
- Interest paid	14	(1,278,700,839)	(996,499,185)	(1,278,700,839)	(996,499,185)
- Corporate income tax paid	15	(4,000,000,000)	(3,000,000,000)	(4,000,000,000)	(3,000,000,000)
- Other cash receipts from operating activities	16	-	149,855,457	-	149,855,457
- Other cash payments for operating activities	17	(291,500,000)	-	(291,500,000)	-
Net cash flows from operating activities	20	(149,880,118,892)	(78,113,213,126)	(149,880,118,892)	(78,113,213,126)
II. Cash flows from investing activities				-	
1. Cash paid to acquire and construct fixed assets and other long-term assets	21	-	-	-	-
2. Cash received from disposal or sale of fixed assets and other long-term assets	22	-	-	-	-
3. Cash paid for loans granted or purchase of debt instruments of other entities	23	(166,000,000,000)	(177,800,000,000)	(166,000,000,000)	(177,800,000,000)
4. Cash received from loan collections or sale of debt instruments of other entities	24	320,200,000,000	331,700,000,000	320,200,000,000	331,700,000,000
5. Cash paid to invest in other entities	25	-	-	-	-
6. Cash received from divestments in other entities	26	-	-	-	-
7. Cash received from interest, dividends, and profit shares	27	56,468,233	-	56,468,233	-
Net cash flows from investing activities	30	154,256,468,233	153,900,000,000	154,256,468,233	153,900,000,000
III. Cash flows from financing activities				-	
1. Proceeds from share issuance and capital contributions from owners	31	-	-	-	-
2. Payments to owners for capital withdrawals or share repurchases	32	-	-	-	-
3. Proceeds from borrowings	33	-	-	-	-

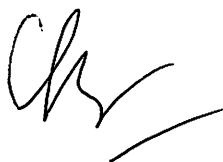
CASH FLOW STATEMENT
QUARTER 1.2026

Unit: Dong

Indicator	Code	This Quarter		Accumulated from the beginning to the end of the quarter	
		This Year	Last Year	This Year	Last Year
4. Repayment of borrowings	34	-	(2,780,000,000)	-	(2,780,000,000)
5. Repayment of finance lease liabilities	35	-	-	-	-
6. Dividends and profits paid to owners	36	-	-	-	-
Net cash flows from financing activities	40	-	(2,780,000,000)	-	(2,780,000,000)
Net increase/(decrease) in cash and cash equivalents during the period (50 = 20 + 30 + 40)	50	4,376,349,341	73,006,786,874	4,376,349,341	73,006,786,874
Cash and cash equivalents at the beginning of the period	60	78,556,974,568	116,629,249,711	78,556,974,568	116,629,249,711
Effect of exchange rate changes on cash and cash equivalents	61	-	-	-	-
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	82,933,323,909	189,636,036,585	82,933,323,909	189,636,036,585

Hanoi, April 20th, 2026

Prepared by



Hoang Thi Thuy Chi

Accounting Manager



Pham Thi Thuy Vi

Director



Nguyen Hai Long

GENERAL INFORMATION

Quarter 1 of year 2026

I. Characteristics of the Company's Operations

1. Type of capital ownership

Whether the entity is a State-owned enterprise, a joint-stock company, a limited liability company, a partnership, or a private enterprise. For foreign-invested enterprises, disclosures must specify: the country and territory of each investor in the entity (including investors of Vietnamese nationality and foreign nationality) and changes in the ownership structure among investors (percentage of capital contribution) as at the end of the financial year.

2. Business sector

Specify whether the entity operates in industrial production, trading, services, construction, or a combination of multiple business sectors.

3. Business line

Specify the principal business activities (the disclosure of principal activities shall be referenced to the Vietnam Standard Industrial Classification) and the characteristics of the products manufactured or services provided by the entity.

4. Normal operating cycle

Where the operating cycle exceeds 12 months, disclose the average operating cycle of the relevant industry or sector.

5. Characteristics of the company's operations during the financial year affecting the financial statements

Disclose events relating to the legal environment, market developments, characteristics of business operations, management, finance, mergers, demergers, restructurings, changes in scale, and other matters that have an impact on the entity's financial statements.

6. Organizational structure

- List of subsidiaries

Disclose in detail the name, address, percentage of voting rights, percentage of ownership interest, and percentage of economic interest held by the parent company in each subsidiary.

- List of joint ventures and associates

Disclose in detail the name, address, percentage of voting rights, percentage of ownership interest, and percentage of economic interest held by the entity in each joint venture and associate.

- List of dependent branches

Disclose in detail the name and address of each unit/entity.

7. Number of employees at year-end or average number of employees during the year.

Specify the number of employees of the entity at the end of the financial year or the average number of employees during the financial year.

8. Statement on comparability of information in the financial statements: If the financial statements are not comparable, the company must disclose and explain the reasons for the lack of comparability between the reporting period and the comparative period in the Notes to the Financial Statements.

9. Disclosure of other information in the financial statements as required by relevant laws, such as enterprise law, securities law, etc.

II. Accounting period, currency used in accounting

1. Fiscal year (starting from dd/mm/yyyy and ending on dd/mm/yyyy): 01/01-31/12

2. Currency used in accounting. In case of a change in the accounting currency compared with the previous year, the reason for the change and its impact must be clearly explained: VND

III. Applied Accounting Standards and Regime

GENERAL INFORMATION

Quarter 1 of year 2026

1. Applied accounting regime

The Company applies the Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

2. Statement on compliance with Accounting Standards and Accounting Regime

The Company has applied the Vietnamese Accounting Standards and the relevant implementation guidance issued by the State. The financial statements have been prepared and presented in full compliance with all requirements of the applicable standards, related circulars, and the current Accounting Regime.

IV. Applied Accounting Policies (in case of going concern)

1. Principles for translating financial statements prepared in a foreign currency into Vietnamese Dong (in cases where the accounting records are maintained in a currency other than Vietnamese Dong); the impact (if any) arising from the translation of financial statements from a foreign currency into Vietnamese Dong.

The application of exchange rates in the translation of the financial statements complies with the guidance specified in point a, clause 3, Article 6 of Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

2. Types of exchange rates applied in accounting.

- The exchange rate selected for accounting of foreign exchange differences arising during the period and the exchange rate used for revaluation of monetary items denominated in foreign currencies;
- The cross exchange rate applied in cases where the bank does not quote an exchange rate for the foreign currency concerned;
- The gold buying rate announced by the State Bank of Vietnam, or the reference buying price quoted by an entity legally authorized to trade in gold, used for revaluation of monetary gold at the end of the accounting period.

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

- Basis for determining the effective interest rate (whether it is the market interest rate, commercial bank interest rate, the interest rate applied to the entity's borrowings, or another basis).
- Reasons for selecting the effective interest rate.

4. The principle of posting cash and cash equivalents

- Specify whether bank deposits are term deposits or non-term deposits;
- Specify which types of monetary gold are held and whether they are used as inventory;
- Specify the basis on which cash equivalents are determined and whether such determination complies with Vietnamese Accounting Standard No. 24 - Statement of Cash Flows?

5. Accounting principles for financial investments

a) Trading securities ;

- The recognition date (for listed securities, specify whether it is T+0 or another date).
- Whether the carrying amount is determined at fair value, historical cost, or another value, and the principles for determining the fair value of trading securities.
- The basis for making provisions for the decline in value of trading securities.
- The costing method applied for trading securities and any changes in accounting policies if the entity has changed its costing method.

b) Held-to-maturity investments;

- Whether the carrying amount is determined at fair value, historical cost, or another value.
- The basis for making provisions for investments in other entities (with details for investments held to maturity).
- Whether items that meet the definition of monetary foreign-currency-denominated assets and liabilities have been remeasured.

c) Investments in subsidiaries, joint ventures, associates;

- For subsidiaries, joint ventures, and associates acquired during the period, what is the initial recognition date?

Does it comply with Vietnamese Accounting Standard No. 11 - Business Combinations for subsidiaries acquired during the period?

Does it comply with Vietnamese Accounting Standard No. 07 - Accounting for Investments in Associates and Vietnamese Accounting Standard No. 08 - Financial Reporting of Interests in Joint Ventures?

GENERAL INFORMATION

Quarter 1 of year 2026

- Principles for identifying subsidiaries, joint ventures, and associates (based on percentage of voting rights, ownership interest, or economic interest).
- The carrying amount of investments in subsidiaries: is it determined at historical cost, fair value, or another value? The carrying amount of investments in joint ventures and associates: is it determined at historical cost, using the equity method, or another method?
- Basis for making provisions for impairment of investments in subsidiaries, joint ventures, and associates; which financial statements are used to determine impairment (consolidated financial statements or separate financial statements of the subsidiary, joint venture, or associate); principles for determining the recoverable amount of investments in other entities when there are indications of impairment
- d) Investments in equity instruments of other entities;
 - The carrying amount of investments in other entities: is it determined at historical cost or using another method?
 - Basis for making provisions for impairment of investments in other entities; which financial statements are used to determine impairment (consolidated financial statements or separate financial statements of the investee).
- d) Accounting methods for other transactions related to financial investments.
 - Share swap transactions;
 - Investments in the form of capital contributions;
 - Transactions in the form of acquiring additional ownership interests;
 - Accounting treatment for dividends distributed in the form of shares.

6. Accounting principles for receivables

- Criteria for classifying receivables (trade receivables, other receivables, internal receivables).
- Whether receivables are monitored in detail by principal due date, remaining term at the reporting date, in original currency, and by each counterparty.
- Whether receivables that meet the definition of foreign-currency-denominated monetary items have been remeasured; what exchange rate is used for remeasurement.
- Whether receivables are recognized at amounts not exceeding their recoverable value.
- Principles and methods for making provisions for doubtful receivables.

7. Principles for recognizing inventories

- Principles of inventory recognition;
Specify whether inventories are measured at historical cost or at net realizable value.
- Inventory valuation method;
Weighted average method; first-in, first-out (FIFO); specific identification; retail method; etc.
- Inventory accounting method;
Whether the cost of goods issued is calculated for each transaction or based on ending inventory value.
- Method of making inventory devaluation provision.
Specify that the entity makes provisions for inventory write-downs based on the excess of cost over net realizable value. Is the net realizable value of inventories determined in accordance with Vietnamese Accounting Standard No. 02 – Inventories? The method for making inventory write-downs: calculated as the difference between the provision required for the current year and the unused provision from the prior year, resulting in additional provision or reversal this year
- Basis of allocation for raw materials and supplies.
- Accounting policies for inventories relating to contracts with significant risks.

8. Accounting and depreciation principles for tangible fixed assets (including perennial plants bearing periodic products and working animals), intangible fixed assets, finance lease assets, and investment properties.

- Principles for recognition of fixed assets
 - + Specify whether the carrying amount of property, plant, and equipment (PPE) is measured at historical cost or revalued amount.
 - + Accounting principles for subsequent expenditures (routine repairs and maintenance; periodic repairs and maintenance; upgrades and improvements): whether they are recognized in the carrying amount or as production and business expenses.
 - + Specify the depreciation methods applied to PPE; whether the depreciable amount is based on historical cost or on the depreciable value.
 - + Are other regulations on the management, use, and depreciation of PPE complied with?
- Principles for recognition of Intangible fixed assets

GENERAL INFORMATION

Quarter 1 of year 2026

- + Specify whether the carrying amount of property, plant, and equipment (PPE) is measured at historical cost or at revalued amount.
- + Accounting principles for subsequent expenditures (routine repairs and maintenance; periodic repairs and maintenance; upgrades and improvements): whether they are recognized in the carrying amount or as production and business expenses.
- + Specify the depreciation methods applied to PPE; whether the depreciable amount is based on historical cost or on the depreciable value.
- + Are other regulations on the management, use, and depreciation of PPE complied with?
- Principles for recognition of finance lease assets (leased fixed assets).
 - + Specify how the carrying amount is determined.
 - + Specify the depreciation methods applied to leased property, plant, and equipment under finance leases.
- Principles for recognizing investment properties:
 - + Specify the method used to measure the carrying amount of investment property.
 - + Specify the depreciation methods applied to investment property.

9. Accounting principles for biological assets.

- Livestock for periodic products.
- Livestock for one-time products.
- Crops harvested seasonally or for a one-time yield.

10. Accounting principles for business cooperation contracts.

- Is the nature of the joint venture (BCC) contract joint control or not? Is the product or profit shared? What are the rights and obligations of the entity related to the BCC contract?
- For the contributing party:
 - + How are the contributed capitals (in cash or non-monetary assets) recognized in the BCC?
 - + How are revenues and expenses related to the contract recognized?
- For the receiving party (the party managing the operations and incurring common costs):
 - + Principles for recognizing capital contributions from other parties.
 - + Principles for allocating revenues, expenses, and products of the contract.

11. Accounting principles for prepaid expenses.

- Specify which deferred costs are gradually allocated to production and business expenses.
- Methods and timing for allocating deferred costs.
- Are deferred costs monitored in detail by allocation period?

12. Accounting principles for liabilities.

- How are liabilities classified?
- Are liabilities monitored in detail by principal due date, remaining term at the reporting date, in original currency, and by each counterparty?
- Are liabilities that meet the definition of foreign-currency-denominated monetary items remeasured? What exchange rate is used for remeasurement?
- Are liabilities recognized at amounts lower than the settlement obligations?

13. Accounting principles for dividends and profit payable.

- Recognition date of dividends and profit payables.
- Commitment period for paying dividends and profits to the entity's owners.
- Status of settlement of committed dividend and profit payables.
- Can the dividends and profits payable during the period be attributed to the distribution of profits from which financial year?

14. Principles for recognition of accrued expenses.

- Specify which expenses are estimated for recognition as production and business expenses during the period.
- Basis for determining the amounts of those estimated expenses.

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15. Principles for recognition of deferred revenue.

- Cases in which deferred revenue arises.
- Method for allocating deferred revenue.

16. Accounting principles for provisions.

- Principles for recognizing provisions for liabilities: Specify whether the recognized provisions for liabilities meet the conditions prescribed in Vietnamese Accounting Standard No. 18 - Provisions, Contingent Liabilities, and Contingent Assets.
- Method for recognizing provisions for liabilities:
 - + Basis for making provisions for liabilities.
 - + Specify which provisions for liabilities are additionally recognized (or reversed) based on the difference (higher or lower) between the provision required for the current year and the unused provision recognized in the accounting records from the prior year.

17. Accounting principles for deferred corporate income tax.

a) Accounting principles for deferred tax assets

- Basis for recognizing deferred tax assets (deductible temporary differences, tax losses, or unused tax incentives).
- Tax rate (%) used to determine the value of deferred tax assets.
- Is it offset against deferred tax liabilities?
- Is the probability of future taxable income considered when recognizing deferred tax assets? Is there a reassessment of unrecognized deferred tax assets?

b) Accounting principles for deferred tax liabilities

- Basis for recognizing deferred tax liabilities (taxable temporary differences).
- Tax rate (%) used to determine the value of deferred tax liabilities.
- Is it offset against deferred tax assets?

18. Principles for recognition of borrowings and finance lease liabilities.

- How are loans and finance lease liabilities recognized?
- Are they monitored by each counterparty, by term, and in original currency?
- Are foreign-currency-denominated loans and finance lease liabilities remeasured?

19. Principles for recognition and capitalization of borrowing costs.

- Principles for recognizing borrowing costs: Specify that borrowing costs are recognized as production and business expenses when incurred, unless capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.
- Capitalization rate used to determine borrowing costs to be capitalized during the period: Specify the capitalization rate (this rate is determined according to the formula prescribed in the guidance circular for Vietnamese Accounting Standard No. 16 - Borrowing Costs).

20. Principles for recognition of convertible bonds.

- Basis for determining the debt component and equity component of convertible bonds.
- Recognition of the separate debt and equity components and the timing of accounting for the debt and equity components of convertible bonds.
- Which interest rate is used to discount the cash flows?

21. Principles for recognition of owners' equity.

- Are owners' capital contributions recognized at the actual contributed amounts? How is share premium recognized? How is the convertible bond option determined?
- Reasons for recognizing revaluation surpluses of assets and foreign exchange differences.
- How is undistributed profit determined? Principles for profit and dividend distribution.

22. Principles and methods for recognizing revenue and other income:

- Revenue from sale of goods and rendering of services
- + Revenue from sale of goods.

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Revenue from sales of goods is recognized when all five (5) of the following conditions are simultaneously satisfied:

- (a) The company has transferred the significant risks and rewards of ownership of the goods to the buyer;
- (b) The company no longer retains managerial rights over the goods as an owner or control over the goods;
- (c) Revenue can be measured reliably;
- (d) The company is likely to receive economic benefits from the sales transaction; and
- (e) The costs associated with the sales transaction can be measured reliably.

+ Revenue from rendering of services.

Revenue from service transactions is recognized when the outcome of the transaction can be measured reliably. For service transactions spanning multiple periods, revenue is recognized in the period based on the stage of completion of the work as of the balance sheet date of that period. The outcome of a service transaction is considered reliably measurable when all four (4) of the following conditions are satisfied:

- (a) Revenue can be measured reliably;
- (b) It is probable that economic benefits will flow to the entity from the service transaction;
- (c) The stage of completion of the work as of the balance sheet date can be determined; and
- (d) The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

+ Revenue from construction contracts.

Revenue from the Company's construction contracts is recognized in accordance with the Company's accounting policy for construction contracts.

When the outcome of a construction contract can be estimated reliably, revenue and costs related to the contract are recognized based on the stage of completion as of the end of the financial year, calculated as the percentage of costs incurred for work performed up to the end of the financial year relative to the total estimated contract costs, except where such costs do not correspond to the completed construction work. These costs may include additional costs, compensation, and contract bonuses as agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognized only to the extent of contract costs incurred that are probable to be recoverable.

+ Revenue from sale of real estate such as condotels, officetels, or similar products.

The content, characteristics, and nature of the contract regarding the rights and obligations of the parties; which accounting policy is applied to recognize revenue, etc.

+ Revenue from sale of investment properties.

- Financial income / Finance income.

Interest income from bank deposits is recognized on an accrual basis, determined based on the balances of the deposit accounts and the applicable interest rates (if any and if the interest income is considered material).

Interest income from investments is recognized when the Company has the right to receive the interest (if any and if the interest from investments is considered material).

- Other income

23. Accounting principles for deductions from revenue.

- What items are included in revenue deductions?
- Is Vietnamese Accounting Standard "Events After the Reporting Period" complied with to adjust revenue?

24. Accounting principles for cost of goods sold.

- What items are included in cost of goods sold reductions?
- Is the matching principle between revenue and expenses ensured?
- Is the prudence principle ensured, with recognition of costs exceeding normal inventory levels immediately?
- How are inventory losses and shortages recognized?
- Principles for recognizing provisions for inventory write-downs.

25. Accounting principles for finance costs.

- What items are included in finance costs?
- Principles for recognizing interest expenses on funds used for production and business activities.

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- Principles for accounting for foreign exchange losses when they arise and for remeasuring foreign-currency-denominated monetary items during the reporting period.

26. Accounting principles for selling expenses and general and administrative expenses.

- Are all selling expenses and administrative expenses incurred during the period fully recognized?

- What items are included in adjustments reducing selling and administrative expenses?

- Principles for recognizing provisions for business restructuring, doubtful receivables, and warranty obligations for products, goods, and construction works.

27. Accounting principles for sale and disposal of fixed assets and investment properties.

28. Principles and methods for recognition of current corporate income tax expenses (including additional corporate income tax expenses under the global minimum tax regime) and deferred corporate income tax expenses.

Current corporate income tax expense includes current corporate income tax expense in accordance with the Corporate Income Tax Law and additional corporate income tax expense under the global minimum tax regulations.

+ Current corporate income tax expense under the Corporate Income Tax Law is the amount of corporate income tax payable calculated on taxable income for the year and the applicable corporate income tax rate.

+ Additional corporate income tax expense under the global minimum tax regulations is the amount of corporate income tax payable to the state budget as determined under the legal provisions on global minimum tax.

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate. Current corporate income tax expense is not offset against deferred corporate income tax expense.

29. Other accounting principles and methods.

Specify the accounting principles and methods applied to help users understand that the entity's financial statements have been prepared in accordance with the accounting standards and the enterprise accounting regime issued by the Ministry of Finance.

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Unit: Dong

V. Supplementary information for items presented in the Statement of Financial Position Unit: Dong

1. Cash and cash equivalents

Description	End of year	Beginning of year
- Cash on hand	502,154,240	3,154,590
- Cash and short-term bank deposits	70,849,008,133	60,073,628,161
- Money in transit		
- Cash equivalents	418,500,000,000	252,500,000,000
Total	489,851,162,373	312,576,782,751

- Disclosure of details of demand deposit balances by bank for each bank accounting for 10% or more of the total demand deposits.

Description	End of year	Beginning of year
+ Ngân hàng ngoại thương - CN Hà Nội (VCB02)	29,000,842,103	19,551,027,012
+ Ngân hàng ngoại thương - CN Hà Nội (VCB)	23,284,422,467	32,233,709,251
+ Ngân hàng đầu tư và phát triển VN (BIDV)	14,281,786,648	5,642,806,740

> Disclosure of details, terms, and balances of each item classified as cash equivalents (for each type representing 10% or more of the total cash equivalents).

2. Finance investments

Description	End of year			Beginning of year		
	History cost	Fare value	Provision value	History cost	Fare value	Provision value
- Total value of shares (details of each type of share accounting for 10% or more of total share value)						
- Total value of bonds (details of each type of bond accounting for 10% or more of total bond value)						
- Other investments						
Total						

- Reasons for changes in each investment/type of share, bond:

+ In terms of quantity

+ In terms of value

- The basis for determining fair value for trading securities;

b) Held-to-Maturity Investments

Description	End of year			Beginning of year		
	History cost	Recoverable amount	Provision value	History cost	Recoverable amount	Provision value
- Short-term						
+ Term deposits						
Include detailed disclosure for each short-term term deposit representing 10% or more of the total short-term term deposits						
+ Bonds (detailed disclosure for each short-term bond investment representing 10% or more of the total short-term bond investments)						
+ Loans (detailed disclosure for each short-term loan representing 10% or more of the total short-term loans)						

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Unit: Dong

Description	End of year			Beginning of year		
	History cost	Recoverable amount	Provision value	History cost	Recoverable amount	Provision value
+ Other short-term investments						
- Long Term						
+ Term deposits						
Include detailed disclosure for each short-term term deposit representing 10% or more of the total short-term term deposits						
+ Bonds (detailed disclosure for each long-term bond investment representing 10% or more of the total long-term bond investments)						
+ Loans (detailed disclosure for each long-term loan representing 10% or more of the total long-term loans)						
+ Other long-term investments						
Total						

- Disclosure of interest income from held-to-maturity investments that is uncollectible and therefore not recognized as revenue by the enterprise.

- Reasons for additional provision or reversal of provision for impairment of held-to-maturity investments.

c) Investment in capital contribution to other entities (details of each investment according to the percentage of capital held and the

Description	End of year			Beginning of year		
	History cost	Recoverable amount	Provision value	History cost	Recoverable amount	Provision value
- Investments in subsidiaries						
- Investments in associated companies and joint ventures ;						
- Investments in other entities ;						
+ Including: Investment in Business Cooperation Contracts (BCC) in which the enterprise does not have joint control but is entitled to benefits dependent on the post-tax profit of the BCC						
Total						

- Summary of the activities of the subsidiaries , associated companies and joint ventures in the period.

- The material transactions between businesses and subsidiaries , joint ventures , associated in the period.

- If not determine the fair value , the explanation of the reason.

- Basis for determining the value of intangible fixed assets (such as intellectual property rights, etc.) contributed as capital to subsidiaries, joint ventures, or associates.

3. Receivables from customers

Description	End of year		Beginning of year	
	Carrying amount	Provision value	Carrying amount	Provision value
a) Short-term trade receivables				
- Details of trade receivables accounting for 10% or more of total trade receivables	88,313,546,763		63,444,368,260	
+ Công ty cổ phần Hóa dầu và xơ sợi Việt Nam	44,448,768,142		44,498,768,142	
+ Công ty TNHH Dầu Khí Trần Hồng Quân	24,919,178,589			
+ Công ty TNHH 1 Thành viên kinh doanh Dầu khí Việt Hải	18,945,600,032		18,945,600,118	
- Other trade receivables	99,309,760,248		318,184,717,285	
Total	187,623,307,011		381,629,085,545	

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Unit: Dong

Description	End of year		Beginning of year	
	Carrying amount	Provision value	Carrying amount	Provision value
b) Long-term trade receivables				
- Details of trade receivables accounting for 10% or more of total trade receivables				
- Other trade receivables				
Total				
c) Trade receivables from related parties (details by individual counterparty)				

- Reasons for additional provision or reversal of provision for doubtful debts.

4. Other receivables

Description	End of year		Beginning of year	
	Carrying amount	Provision value	Carrying amount	Provision value
a) Sort term				
- Receivables from dividends and distributed profits				
- Receivables from employees				
- Deposits and margins	3,363,313,390		1,868,287,390	
- Loans granted				
- Payments made on behalf of others	278,847,285			
- Other receivables	3,960,147,900		12,284,419,545	
Total	7,602,308,575		14,152,706,935	
b) Long term				
- Receipt of dividend and profit shared				
- Receipt of employees				
- Collateral , collateral				
- Loan				
- Payments made on behalf of others				
- Other receivables				
Total				
c) Receivables from Business Cooperation Contracts (BCCs) jointly controlled by the enterprise				

- The enterprise must provide detailed disclosures on the nature, content, value, advance date, reimbursement date, expected collection date, and overdue collection period (if any), as well as other relevant information relating to amounts or assets advanced or assigned to individuals or departments within the enterprise for deposits, margin, or collateral purposes, classified as advances or other receivables representing 10% or more of total other receivables. Where the counterparty is contractually obligated to pay interest on the amounts or assets received, the enterprise must disclose the interest rate, payment schedule, payment method, and must account for the transaction based on its substance rather than its name.

- Disclosure of information on any BCC representing 10% or more of the total value of the enterprise's BCCs, or having a material impact:

+ Contract number/name of the BCC.

+ Nature of the BCC operations (describing the nature of the relationship among the participating parties, terms and conditions of the BCC, and the rights and obligations of the enterprise under the BCC).

+ Status and progress of the BCC implementation.

+ Other relevant information such as the basis for revaluation of jointly controlled assets allocated from the BCC (if applicable).

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Unit: Dong

8. Unfinished long-term assets

Indicator	End of year		Beginning of year	
	History cost	Recoverable amount	History cost	Recoverable amount
a, Production costs , long-term work in progress				
Total				
b , Construction in progress				
- Shopping;				
- Construction;	2,774,899,379		2,880,788,268	
- Periodic repair and maintenance				
- Upgrading and improvement of fixed assets				
Among which the details of items accounting for 10% or more:				
Total	2,774,899,379		2,880,788,268	

9. Increase/Decrease in tangible fixed asset

Indicator	Building and architectonic model	Equipment and machine	Transportation and transmit instrument	Instruments, tools for management	Long-term trees, working and produced animals	Other fixed assets	Total
Original cost							
Beginning balance	472,639,716,969	235,186,820,427	12,881,411,139	4,379,141,624			725,087,090,159
- Purchases during the year	296,448,889	36,993,681					333,442,570
- Completed construction in progress							
- Other increases							
- Transfer to investment properties							
- Disposal, sales							
- Other decreases							
Ending balance	472,936,165,858	235,223,814,108	12,881,411,139	4,379,141,624			725,420,532,729
Accumulated depreciation							
Beginning balance	285,940,154,613	218,553,641,040	10,237,715,178	4,246,765,821			518,978,276,652
- Depreciation for the year	4,900,914,723	3,745,933,335	175,470,875	72,788,088			8,895,107,021
- Other increases							
- Transfer to investment properties							
- Disposal, sales							
- Other decreases							
Ending balance	290,841,069,336	222,299,574,375	10,413,186,053	4,319,553,909			527,873,383,673
Net book value							
- At the beginning of the year	186,699,562,356	16,633,179,387	2,643,695,961	132,375,803			206,108,813,507
- At the end of the year	182,095,096,522	12,924,239,733	2,468,225,086	59,587,715			197,547,149,056

- Net book value at period-end of tangible fixed assets pledged or mortgaged as collateral for borrowings;
- Disclosure on perennial plants bearing periodic products and working animals (if any);
- Detailed disclosure of the list of existing tangible fixed assets and those disposed of, sold, or transferred during the period, with each item representing 10% or more of total tangible fixed assets;
- Fully depreciated tangible fixed assets still in use at year-end;
- Commitments to purchase or sell significant tangible fixed assets in the future;
- Tangible fixed assets awaiting disposal at year-end;
- Other changes in tangible fixed assets.

10. Increase/Decrease in Intangible Assets

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Indicator	Land using right	Publishing right	Copyrights and creations	Cost for brand name	Cost for computer software	Patents	Other intangible fixed assets	Total
Cost								
Balance at the beginning of the year	4,041,605,670				2,980,155,786			7,021,761,456
- Acquisitions during the year								
- Internally generated								
- Increases from business combinations								
- Other additions								
- Disposals and derecognitions								
- Other reductions								
Balance at the end of the year	4,041,605,670				2,980,155,786			7,021,761,456
Accumulated Amortisation								
Balance at the beginning of the year	3,725,152,194				1,437,573,679			5,162,725,873
- Amortisation for the year	26,046,517				10,051,613			36,098,130
- Other increases								
- Disposals and derecognitions								
- Other reductions								
Balance at the end of the year	3,751,198,711				1,447,625,292			5,198,824,003
Net Book Value (Carrying Amount)								
- At the beginning of the year	316,453,476				1,542,582,107			1,859,035,583
- At the end of the year	290,406,959				1,532,530,494			1,822,937,453

- Detailed disclosure of the list of existing intangible fixed assets and those disposed of, sold, or transferred during the period, with each item representing 10% or more of total intangible fixed assets;
- Net book value at period-end of intangible fixed assets pledged or mortgaged as collateral for borrowings;
- Fully amortized intangible fixed assets still in use;
- Changes in amortization method;
- Other numerical disclosures and explanatory notes.

13. Increase/Decrease in Finance Leased Assets

Indicator	Beginning of year balance	Increase during the year	Decrease during the year	End of year balance
a) Investment properties held for rental				
Cost	26,427,782,233			26,427,782,233
- Land use rights				
- Buildings				
- Buildings and land use rights	26,427,782,233			26,427,782,233
- Infrastructure				
Accumulated depreciation	7,999,583,831	216,007,516		8,215,591,347
- Land use rights				
- Buildings				
- Buildings and land use rights	7,999,583,831	216,007,516		8,215,591,347
- Infrastructure				

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Indicator	Beginning of year balance	Increase during the year	Decrease during the year	End of year balance
Net book value	18,428,198,402	(216,007,516)		18,212,190,886
- Land use rights				
- Buildings				
- Buildings and land use rights	18,428,198,402	(216,007,516)		18,212,190,886
- Infrastructure				
b) Investment properties held for capital appreciation				
Cost				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Impairment losses				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Net book value				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				

- Net book value at period-end of investment properties pledged or mortgaged as collateral for borrowings.
- Original cost of fully depreciated investment properties still held for rental or capital appreciation.
- Detailed disclosure of the list of existing and disposed/sold/transferred investment properties during the period, each representing 10% or more of total investment properties.
- Other numerical disclosures and explanatory notes.

14. Prepaid expenses

Indicator	End of year	Beginning of year
a) Short-term (detailed by expense category)	33,774,873,089	37,133,720,846
Prepaid gas cylinder rental		
Others		
b) Long-term (detailed by expense category)	201,971,128,201	205,960,049,583
Gas cylinder (i)	84,807,016,535	
Office rental	36,086,981,526	
Total	235,746,001,290	243,093,770,429

15. Other assets

Indicator	End of year	Beginning of year
a) Short-term (detailed by item)	35,000,000,000	35,000,000,000
b) Long-term (detailed by item)		
Total	35,000,000,000	35,000,000,000

16. Borrowings and finance lease liabilities

Description	End of year	During the year		Beginning of year
		Increase	Decrease	
a) Short-term borrowings (detailed disclosure by counterparty for any loan balance representing 10% or more of total short-term borrowings)	5,560,000,000	5,560,000,000	5,560,000,000	5,560,000,000
Ngân hàng TMCP Đầu tư và phát triển Việt Nam	5,560,000,000	5,560,000,000	5,560,000,000	5,560,000,000
b) Long-term borrowings (similar detailed disclosure as for short-term borrowings)	15,399,724,831		2,780,000,000	12,619,724,831
Ngân hàng TMCP Đầu tư và phát triển Việt Nam	15,399,724,831		2,780,000,000	12,619,724,831
c) Borrowings from related parties				
Total	20,959,724,831	5,560,000,000	8,340,000,000	18,179,724,831

d) Finance lease liabilities (detailed disclosure by counterparty for any balance representing 10% or more of total finance lease liabilities)

Period	This year			Prior year		
	Total lease payments	Lease interest paid	Lease principal paid	Total lease payments	Lease interest paid	Lease principal paid
Từ 1 năm trở xuống						
Trên 1 năm đến 5 năm						
Trên 5 năm						
Nợ thuê tài chính từ các bên liên quan						
Cộng						

đ) Overdue borrowings and finance lease liabilities not yet settled (detailed disclosure by counterparty for any balance representing 10% or more of total overdue borrowings and finance lease liabilities)

Description	End of year		Beginning of year	
	Principal	Interest	Principal	Interest
- Borrowings				
- Finance lease liabilities				
- Reasons for overdue payments				
Total				

e) Overdue borrowings and finance lease liabilities from related parties not yet settled

Description	End of year		Beginning of year	
	Principal	Interest	Principal	Interest
- Borrowings				
- Finance lease liabilities				
- Reasons for overdue payments				
Total				

17. Trade payables

Description	End of year	Beginning of year
a) Short-term trade payables		
- Details of individual payables accounting for 10% or more of total payables		
+ Chi nhánh Tổng công ty Khí Việt Nam- CTCP - Công ty kinh doanh sản phẩm khí	584,031,800,974	401,777,022,560
+ ITOCHU PETROLEUM CO., (SINGAPORE) PTE.LTD	103,968,716,878	104,993,671,972

- Payables to other parties	162,233,476,377	316,755,371,277
Total	850,233,994,229	823,526,065,809
b) Long-term trade payables		
- Details of individual payables accounting for 10% or more of total payables		
- Payables to other parties		
Total		
c) Overdue payables		
- Details of overdue payables accounting for 10% or more of total overdue balance		
+ Chi nhánh Tổng công ty Khí Việt Nam- CTCP - Công ty kinh doanh sản phẩm khí		
- Other overdue payables		
Total		
d) Trade payables to related parties		

18. Dividends and profit payable

Description	End of year	Beginning of year
- Dividends and profit payable	2,570,767,675	2,570,767,675

- Disclosure of the payment period for dividends or profit distributions in cash or non-monetary assets to shareholders or owners.
- Dividends or profit distributions committed to be paid but overdue and not yet settled to shareholders or owners.

19. Taxes and amounts payable to the State

Description	Beginning of year	Amount payable during the year	Amount actually paid during the year	End of year
a) Payables (detailed by type of tax)				
- Short-term				
+ VAT Payable	1,520,525,939	5,072,594,604	3,596,231,245	2,996,889,298
+ Special Consumption Tax				
+ Import-Export Duties				
+ Corporate Income Tax	1,748,138,738		1,748,138,738	
+ Personal Income Tax	134,779,505	329,676,182	321,803,377	142,652,310
+ Resource Tax				
+ Land Tax and Land Lease Fees				
+ Environmental Protection Tax and Other Taxes				
+ Fees, Charges, and Other Obligations				
- Long-term				
+ VAT Payable				
+ Special Consumption Tax				
+ Import-Export Duties				
+ Corporate Income Tax				
+ Personal Income Tax				
+ Resource Tax				
+ Land Tax and Land Lease Fees				
+ Environmental Protection Tax and Other Taxes				
+ Fees, Charges, and Other Obligations				
Total	3,403,444,182	5,402,270,786	5,666,173,360	3,139,541,608
b) Receivables (detailed by type of tax)				
- Short-term				
+ Special Consumption Tax on Imported Goods				
+ VAT Payable	3,245,056,778			154,526,513
+ Special Consumption Tax				
+ Import-Export Duties	1,931,581,416			1,845,578,922
+ Corporate Income Tax				2,130,636,956

+ Personal Income Tax	94,288,181		
+ Resource Tax			
+ Land Tax and Land Lease Fees			
+ Environmental Protection Tax and Other Taxes			63,110,096
+ Fees, Charges, and Other Obligations			
- Long-term			
Total	5,270,926,375		4,193,852,487

In cases where the enterprise is subject to the application of supplementary corporate income tax under the global minimum tax regulations, it must explain the criteria or basis for recording the amount of supplementary corporate income tax payable in the reporting year, as well as the adjustment of tax obligations due to the difference between the tax declaration year and the year in which

20. Accrued expenses

Description	End of year	Beginning of year
a) Short-term (detailed by each content item)	13,439,083,429	8,281,484,866
b) Long-term (detailed by each content item)		
Total	13,439,083,429	8,281,484,866

21. Other payables

Description	End of year	Beginning of year
a) Short - term		
- Surplus assets pending resolution		
- Trade union funds payable		
- Social insurance payable		
- Health insurance payable		
- Unemployment insurance payable		
- Short-term deposits and collaterals received		
- Other payables and obligations	37,416,498,391	34,764,340,513
Total	37,416,498,391	34,764,340,513
b) Long-term (detailed by item)		
- Long-term deposits and collaterals received		
- Other long-term payables and obligations	114,498,769,043	93,827,478,389
Total	114,498,769,043	93,827,478,389
c) Overdue payables (detailed by item, with reasons for non-payment)		

22. Deferred revenue

Description	End of year	Beginning of year
a) Short - term	864,030,064	864,030,064
b) Long-term		
c) Potential inability to fulfill customer contracts (detailed by item, with reasons for non-fulfillment)		
Total	864,030,064	864,030,064

23. Bonds issued

23.1. Ordinary bonds (detailed by type)

Description	End of year	Beginning of year
a) Bonds issued		
- Bond face value		
- Bond discount		
- Additional bond		
Total		
b) Detailed disclosures on bonds held by related parties (by bond type)		
Total		
c) Bond issuance costs		
Total		

The enterprise must disclose in detail the issuance date, quantity of each type of bond issued, bond interest rate, original maturity by bond group (at par, at a discount, or at a premium), and the method of allocating discounts, premiums, and bond issuance costs.

23.2 . Convertible bonds :

a) Convertible bonds at the beginning of the period:

- Date of issuance, original maturity, and remaining term of each type of convertible bond.
- Quantity, par value, and interest rate of each type of convertible bond.
- Conversion ratio to shares for each type of convertible bond.
- Discount rate used to determine the liability component of each type of convertible bond.
- Value of the debt component and the equity conversion option component of each type of convertible bond.

b) Convertible bonds issued during the period:

- Date of issuance and original maturity of each type of convertible bond.
- Quantity, par value, and interest rate of each type of convertible bond.
- Conversion ratio to shares for each type of convertible bond.
- Discount rate used to determine the liability component of each type of convertible bond.
- Value of the debt component and the equity conversion option component of each type of convertible bond.

c) Convertible bonds converted into shares during the period:

- Number of convertible bonds converted into shares during the period by type.
- Number of new shares issued during the period for bond conversion.
- Value of the liability component of convertible bonds transferred to equity.

d) Convertible bonds matured but not converted during the period:

- Number of matured convertible bonds not converted into shares during the period by type.
- Value of the liability component of convertible bonds repaid to investors.

đ) Convertible bonds at the end of the period:

- Original maturity and remaining term of each type of convertible bond.
- Quantity, par value, and interest rate of each type of convertible bond.
- Conversion rate of each class of shares of convertible bonds ;
- Discount rate used to determine the liability component of each type of convertible bond;
- Value of the debt component and the equity conversion option component of each type of convertible bond.

e) Detailed disclosure of convertible bonds held by related parties (with the same disclosure content as items a, b, c, d, and đ above).

24. Preferred shares classified as liabilities

- Par value / Face value;
- Eligible recipients of issuance (management, officers, employees, or other parties);
- Mandatory redemption terms or provisions requiring the issuer to pay dividends at a fixed rate regardless of the issuer's business performance (including redemption period, redemption price, and other key terms under the issuance agreement);
- Value repurchased during the period;
- Other relevant disclosures.

25. Provisions

Description	Beginning of year	Provision increase during the year	Provision decrease during the year	End of year
a) Short -term				
- Provision for product warranties goods				
- Provision for warranty constructions				
- Provision for restructuring				
- Provision for other liabilities				
Total				

b) Long-term				
- Provision for product warranties goods				
- Provision for warranty constructions				
- Provision for restructuring				
- Provision for other liabilities				
Total				

- The entity shall disclose information on legal or constructive obligations, including the basis for estimating the amount (if any),... related to environmental restoration, dismantling, rehabilitation, and site reinstatement obligations.

- Detailed disclosure of the total estimated costs that the entity is required to incur for severance benefits payable to employees in accordance with labor laws

26. Deferred tax assets and deferred income tax payable

a) Deferred income tax assets

Description	End of year	Beginning of year
- Corporate income tax rate used to determine the value of deferred income tax assets		
- Deferred income tax assets related to deductible temporary differences		
- Deferred income tax assets related to unused tax losses		
- Deferred income tax assets related to unused tax credits		
- Offset amount with deferred income tax liabilities		
Deferred income tax assets		

b) Deferred income tax liabilities

Description	End of year	Beginning of year
- Corporate income tax rate used to determine the value of deferred income tax liabilities		
- Deferred income tax liabilities arising from taxable temporary differences		
- Offset amount with deferred income tax assets		
Total		

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Unit: Dong

27. Equity

Details of the owners of capital

Indicator	End of year	Beginning of year
- Capital contributed by the parent company (if the entity is a	205,224,990,000	205,224,990,000
- Capital contributed by other parties	194,760,230,000	194,760,230,000
Total	399,985,220,000	399,985,220,000

The capital transactions with owners and distributions of dividends , profit sharing

Indicator	This quarter	
	This year	Last year
- Owners' investments	399,985,220,000	399,985,220,000
+ Capital at the beginning of the year	399,985,220,000	399,985,220,000
+ Additional contributions during the year		
+ Reductions in capital during the year		
+ Capital at the end of the year	399,985,220,000	399,985,220,000
- Dividends and profits distributed		

Shares

Indicator	End of year	Beginning of year
- Number of shares registered for issuance	39,998,522	39,998,522
- Number of shares issued to the public	39,998,522	39,998,522
+ Ordinary shares	39,998,522	39,998,522
+ Preference shares (classified as equity)		
- Number of shares repurchased (treasury shares / own shares		
+ Ordinary shares		
+ Preference shares (classified as equity)	39,998,522	39,998,522
- Outstanding shares		
+ Ordinary shares	39,998,522	39,998,522
+ Preference shares (classified as equity)	39,998,522	39,998,522

* Par value of outstanding shares.....

Dividends and profits

- Dividends declared after the end of the financial year:

+ Dividends or profit declared on ordinary shares or contributed charter capital:

+ Dividends on preference shares:

+ Stock dividends:.....

+ Portion of profits allocated to increase the charter capital of the investee enterprise:

- Cumulative preferred dividends not yet recognized

- Disclosure regarding restricted or blocked amounts of proceeds from the public offering or issuance of shares that the enterprise is not permitted to use.

Reasons for increases/decreases in equity items of the enterprise:

- Capital surplus

- Convertible bond option reserve

- Development investment fund

- Treasury shares

- Other equity reserves

Income and expense , gains or losses are recognized directly in equity as defined by the specific accounting

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Unit: Dong

28. The difference revalued assets

Indicator	This quarter	
	This year	Last year
Reason for the change between the opening and closing balances (specify the circumstances of revaluation, which assets were revalued, and under which decision, etc.).		

29. Foreign exchange differences

Indicator	This quarter	
	This year	Last year
- Foreign exchange differences arising from translation of financial statements prepared in foreign currency into Vietnamese Dong		
- Foreign exchange differences arising from other causes (specify the		
Total		

30. Off-Statement of Financial Position items

Indicator	End of year	Beginning of year
a) Leased assets: Total minimum future lease payments under non-cancellable operating leases by maturity:		
- Not later than 1 year		
- Later than 1 year and not later than 5 years		
- Later than 5 years		

- The enterprise must disclose the quantity, type, nature, characteristics, and lease term of each category or group of leased assets as at the end of the reporting period.

b) Assets held in custody, consignment, processing, or under entrusted import/export arrangements

- Disclosure of the value and reasons for significant amounts of cash and cash equivalents held but restricted from use due to legal or contractual constraints.

- Detailed disclosure of the nature, quantity, type, technical specifications, and quality of each product, material, or asset held in custody or under processing at period-end. Logistics and warehousing companies must also disclose details of goods held, parties' rights and obligations, and any significant related risks. If specific disclosure is not feasible, the reasons must be clearly explained.

- Goods received for consignment sale, agency sale, or entrusted import/export must be disclosed in detail by quantity, type, specification, and quality.

- Collateralized or pledged assets must be disclosed in detail by asset type, maturity, and counterparties.

- Surplus assets of other entities identified during inventory count.

c) Infrastructure assets not included in state capital of the enterprise: The enterprise must disclose original cost and accumulated depreciation in accordance with relevant legal regulations.

d) Assets of the enterprise pledged or mortgaged as collateral: Detailed disclosure by type of asset, term, and counterparties involved in collateral or mortgage arrangements.

đ) Foreign currencies: The enterprise must disclose details of the amount of each foreign currency in original

Monetary gold: disclose the quantity using domestic measurement units.

Precious metals and gemstones: disclose cost, quantity, and types of precious metals and gemstones in detail.

e) Bad debts written off: The enterprise must disclose the value (in both original currency and VND) of bad debts written off within 10 years from the write-off date, by counterparty and cause.

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g) Deferred or installment interest on asset purchases: The enterprise must disclose the number of deferred or installment payment periods, total interest payable, interest paid, and interest outstanding on assets purchased under deferred or installment terms.

h) Deferred or installment interest on asset sales: The enterprise must disclose the number of deferred or installment payment periods, total interest receivable, interest collected, and interest outstanding on assets sold under deferred or installment arrangements.

i) Other off-balance sheet information to provide useful disclosures to users.

31. The portion of asset value held by the enterprise on behalf of other parties but restricted for use due to legal constraints or obligations to settle liabilities under contractual agreements or statutory requirements (e.g., assets under Business Cooperation Contracts (BCC), or blocked funds raised from shareholders through public offerings/issuances by a public company).

Indicator (Depending on the nature of each item, the disclosures shall be made in a manner appropriate to the company's actual circumstances)	This year	Last year
Assets		
- Cash and cash equivalents		
- Receivables		
- Inventories		
- Fixed assets		
- Investment properties		
- Other assets		
Total		
Liabilities		
- Trade payables		
- Borrowings payable		
- Accrued expenses		
- Other payables		
Total		

32. Other information deemed necessary by the enterprise to disclose or explain further to provide useful information for users.

- Disclosure of the basis for determining the value of non-monetary assets received as grants or donations;
- Other information.

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QUARTER 1.2026

Unit: Dong

VII. Additional information for items presented in the Income Statement

1. Total revenue from sale of goods and provision of service

Indicator	This quarter	
	This year	Last year
a) Revenue		
- Revenue from sale of goods and products (excluding revenue from sale or disposal of investment properties)	1,458,189,444,961	1,438,762,029,493
- Revenue from rendering of services (excluding construction services)	4,664,236,188	10,084,986,285
- Revenue from construction services		
+ Construction service revenue incurred during the period		
+ Cumulative construction service revenue recognized up to the end of the reporting period		
- Subsidy or government grant revenue		
- Other revenue		
Total		
b) Revenue from related parties (details by counterparty)	1,462,853,681,149	1,448,847,015,778

c) If the company generates revenue from transactions involving the sale of condotel units, office-tel units, or similar products, it must disclose in the financial statements its accounting policies, the nature of the contracts (the rights and obligations of the parties), and the method of accounting recognition that the entity determines to be the most appropriate.

2. Revenue deductions

Indicator	This quarter	
	This year	Last year
- Trade discounts	14,878,267,020	
- Sales allowances		
- Sales returns		
Total	14,878,267,020	

3. Cost of goods sold (COGS)

Indicator	This quarter	
	This year	Last year
- Cost of goods and products sold (excluding carrying amount and disposal costs of investment properties)	1,325,209,464,698	1,331,030,249,217
- Cost of services rendered (including construction services)	4,321,657,973	9,362,927,955
- Value of inventory losses during the period		
- Value of each type of abnormal inventory loss during the period		
- Abnormal production costs charged directly to cost of goods sold		
- Provision for inventory devaluation and provision for biological asset impairment		
- Reductions in cost of goods sold		
Total	1,329,531,122,671	1,340,393,177,172

4. Gain/(loss) from sale or disposal of investment properties

Indicator	This quarter	
	This year	Last year
- Revenue from sale or disposal of investment properties		
- Carrying amount of investment properties sold/disposed		
- Selling and disposal expenses of investment properties		
Total		

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Unit: Dong

5. Finance income

Indicator	This quarter	
	This year	Last year
- Interest income from deposits and loans	4,548,761,137	6,654,629,710
- Gains from sale or disposal of financial investments		
- Dividends and profit shares received in cash or non-monetary assets		
- Foreign exchange gains	856,850,697	877,960
- Interest income from installment or deferred sales		
- Settlement discounts received		
- Other financial income		
Total	5,405,611,834	6,655,507,670

6. Financial expenses

Indicator	This quarter	
	This year	Last year
- Borrowing costs / Interest expenses	365,583,978	459,557,955
- Losses from sale or disposal of financial investments		
- Foreign exchange losses	160,812,040	1,175,371
- Interest expenses on deferred or installment purchases		
- Settlement discounts granted / Payment discounts		
- Provision for decline in value of trading securities and provision for impairment of investments in other entities		
- Expenses from unsuccessful issuance of bonds or shares		
- Other financial expenses		
- Reductions in finance costs		
Total	526,396,018	460,733,326

7. Other income

Indicator	This quarter	
	This year	Last year
- Gains from disposal or sale of fixed assets		
- Gains from revaluation of assets contributed as capital		
- Penalties collected / fines received		
- Tax reductions / remissions		
- Grants, donations, or sponsorships recognized as other income		
- Other miscellaneous income		
Total		

8. Other expenses

Indicator	This quarter	
	This year	Last year
- Net book value of fixed assets and disposal/sale expenses		
- Losses from revaluation of assets contributed as capital		
- Penalties paid / fines incurred		
- Other miscellaneous expenses		
Total		

9. Selling and general administrative expenses (SG&A)

Indicator	This quarter	
	This year	Last year
a) General and administrative expenses incurred during the period		
- Detailed breakdown of items representing 10% or more of total administrative expenses		
- Other administrative expenses		
b) Selling expenses incurred during the period		
- Detailed breakdown of items representing 10% or more of total		

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Unit: Dong

Indicator	This quarter	
	This year	Last year
- Other selling expenses		
c) Reductions in selling and administrative expenses		
- Reversal of warranty provisions for products, goods, or construction		
- Reversal of restructuring or other provisions		
- Other reductions		

10. Production and business expenses by element

Indicator	This quarter	
	This year	Last year
- Raw materials and supplies expenses	10,693,919,097	8,453,702,565
- Labor costs	22,300,228,082	20,676,471,620
- Depreciation of fixed assets	13,346,945,071	9,364,361,359
- Outsourced service expenses	40,331,747,938	42,149,171,926
- Other cash expenses	31,653,089,529	30,404,531,082
Total	118,325,929,717	111,048,238,552

11. Corporate income tax expense

Indicator	This quarter	
	This year	Last year
- Accounting profit before tax		
- Tax calculated based on the current corporate income tax rate		
Adjustments (disclose specific adjustments depending on the enterprise's circumstances):		
- Non-taxable income		
- Non-deductible expenses		
- Under/(over) provision from prior years		
Corporate income tax expense		
Current corporate income tax expense	1,004,086,610	720,074,880
Deferred corporate income tax expense (**)		
Corporate income tax expense (*)		
(*) The corporate income tax expense for the financial year is estimated based on taxable income and may be subject to adjustments		
(**) Deferred corporate income tax expense		
- Deferred tax expense arising from taxable temporary differences		
- Deferred tax expense arising from reversal of deferred tax assets		
- Deferred tax income arising from deductible temporary differences		
- Deferred tax income arising from unused tax losses and tax		
- Deferred tax income arising from reversal of deferred tax liabilities		
- Total deferred corporate income tax expense		

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Supplementary information for items presented in the Statement of Cash Flows

1. Cash and cash equivalents held but not available for use

Detailed disclosure of the amount and reasons for cash and cash equivalents held by the enterprise but restricted from use due to legal limitations or other binding commitments that the enterprise must comply with.

2. Non-cash transactions affecting future cash flows

Unit: Dong

Indicator	This Quarter	
	This year	Last year
- Acquisition of assets through assumption of directly related liabilities or via finance lease arrangements		
- Acquisition of a business through share issuance		
- Conversion of debt into equity		
- Other non-cash transactions		
3. Actual loan proceeds received during the period:		
- Proceeds from ordinary loan contracts;		
- Proceeds from issuance of ordinary bonds;		
- Proceeds from issuance of convertible bonds;		
- Proceeds from issuance of preference shares classified as liabilities;		
- Proceeds from sale and repurchase transactions of government bonds and securities REPOs;		
- Proceeds from other forms of borrowing.		
4. Actual principal repayments during the period:		
- Repayments of ordinary loan contracts;		
- Repayments of ordinary bonds;		
- Repayments of convertible bonds;		
- Repayments of preference shares classified as liabilities;		
- Payments for sale and repurchase transactions of government bonds and securities REPOs;		
- Repayments of other borrowings.		
5. Acquisition and disposal of subsidiaries during the reporting period		
- Total value of subsidiaries acquired or disposed of during the period;		
- Portion of the acquisition or disposal value settled in cash and cash equivalents;		
- Actual cash and cash equivalents held by the subsidiary or business unit acquired or disposed of;		
- Portion of non-cash assets (classified by asset type) and liabilities in the subsidiary acquired or disposed of during the		
6. Other informations		
1. Contingent liabilities, commitments, and other financial information.		
2. Events occurring after the end of the financial year.		
3. Information on related parties (in addition to those disclosed elsewhere).		

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Unit: Dong

Indicator	This Quarter	
	This year	Last year
4. Presentation of assets, revenue, and business results by segment (by business line or geographical area) in accordance with Vietnamese Accounting Standard No. 28 – Segment Reporting.		
5. Comparative information (changes in information in the financial statements of prior accounting periods).		
6. Information on meeting the going-concern assumption applies when Management determines that there are events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. In such cases, the notes to the financial statements must:		
- Provide a full description of the key events or conditions giving rise to significant doubt about the entity's ability to continue as a going concern, and Management's plans to address these events or conditions;		
- Clearly disclose any uncertainties known to Management relating to events or conditions that may give rise to significant doubt about the entity's ability to continue as a going concern;		
- Present Management's conclusion on whether there are material uncertainties related to the entity's ability to continue as a going concern, thereby determining whether the entity will be able to realize its assets and settle its liabilities in the normal course of business.		
7. Disclosure of significant assumptions and estimates, including:		
a) The nature of the assumptions or estimation uncertainties;		
b) The reasons for and the amounts that may be affected by such assumptions or estimation uncertainties;		
c) An assessment of the likelihood of different possible outcomes;		
d) The measures/solution that Management plans to implement to mitigate the impact on the financial statements items if the uncertainties materialize in the following financial year.		
8. Other measures or management actions.		
a- Purchase of assets by receiving related debts directly or through financial leasing operations:	-	-
- Conversion of debt into equity:	-	-
b- Purchase and liquidation of subsidiaries or other business units in the reporting period.	-	-
- The total value of the purchase or liquidation;	-	-
- The purchase or liquidation value shall be paid in cash and cash equivalents;	-	-
- The amount of money and real cash equivalents in the subsidiary or other business unit to be purchased or liquidated;	-	-
- The value of assets (aggregated by each type of asset) and non-cash liabilities and cash equivalents in subsidiaries or other business units purchased or liquidated in the period.	-	-
c- Describe the value and reason for large amounts of money and equivalents held by the enterprise but not used due to restrictions of law or	-	-
VIII- Other information	-	-

GENERAL INFORMATION

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Unit: Dong

Indicator	This Quarter	
	This Year	Last Year
1. Potential debts, commitments and other financial information:	-	-
2. Events arising after the end of the annual accounting period:	-	-
3- Information about stakeholders:	-	-
4. Presentation of assets, revenues and business results by division (by business field or geographical area) in accordance with the provisions of Accounting Standard No. 28 "Divisional report" (2):	-	-
5. Comparative information (changes in information in the financial statements of previous accounting years):	-	-
6- Information on continuous operation:	-	-
7- Other information. (3)	-	-
	-	-

Prepared by



Hoang Thi Thuy Chi

Accounting Manager



Pham Thi Thuy Vi



Director

Nguyen Hai Long