

PETROLEUM MECHANICAL STOCK COMPANY
CONSOLIDATED FINANCIAL STATEMENTS
SECOND QUARTER - 2026

Ho Chi Minh City – July 2026

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Petroleum Mechanical Stock Company presents this Report together with the interim consolidated financial statements of the parent company and its subsidiaries for the first quarter of 2026.

THE COMPANY

Petroleum Mechanical Stock Company (hereinafter referred to as the “Company”) was established and operates under the Enterprise Registration Certificate No. 0301838116 first issued by the Department of Planning and Investment of HCMC on October 21, 1999, with subsequent amendments, and the 12th amendment on July 03, 2020.

The Company's charter capital according to the 12th amendment of the Enterprise Registration Certificate dated July 03, 2020, is: 72,276,620,000 VND (In words: Seventy-two billion, two hundred seventy-six million, six hundred twenty thousand VND).

The Company's shares are currently listed on the Hanoi Stock Exchange (“HNX”) with the stock code PMS. The Company's head office: No. 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, BOARD OF SUPERVISORS AND BOARD OF MANAGEMENT

The members of the Board of Directors, the Board of Supervisors, and the Board of Management who managed the Company during the year and up to the date of this Report include:

Board of Directors

Mr. Nguyen Ba Tung	Chairman
Mr. Doan Dac Hoc	Member
Mr. Ho Tri Luong	Member
Mr. Nguyen Quang Kien	Member
Mr. Nguyen Duy Hai	Member

Board of Supervisors

Ms. Nguyen Thi Hue	Head of Board
Mr. Le Duc Loi	Member
Mr. Vo Thanh Tung	Member

Board of Management

Mr. Doan Dac Hoc	Director
Mr. Ho Tri Luong	Deputy Director
Mr. Nguyen Duy Hai	Deputy Director
Mr. Nguyen Hong Kiem	Deputy Director

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing the consolidated financial statements that give a true and fair view of the consolidated financial position of the Company as of March 31, 2026, as well as the consolidated results of operations and consolidated cash flows for the financial year then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and legal regulations relevant to the preparation and presentation of consolidated financial statements. In preparing these consolidated financial statements, the Board of Management is required to:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether appropriate accounting standards have been followed, and whether there are any material departures that need to be disclosed and explained in the consolidated financial statements;
- Design, implement, and maintain an internal control system relevant to the preparation and fair presentation of the consolidated financial statements to ensure that the consolidated financial statements are free from material misstatement, whether due to fraud or error;
- Prepare the consolidated financial statements on a going-concern basis unless it is inappropriate to assume that the Company will continue its business operations.

The Board of Management is responsible for ensuring that proper accounting records are kept to disclose, with reasonable accuracy, the financial position of the Company at any time and to ensure that the consolidated financial statements comply with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and legal regulations relevant to the preparation and presentation of consolidated financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and, therefore, for taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing the consolidated financial statements.

On behalf of the Board of Management, ✓



Doan Dac Hoc

Director

Ho Chi Minh City, April 20, 2026

PETROLEUM MECHANICAL STOCK COMPANY

CONSOLIDATED BALANCE SHEET

SECOND QUARTER - 2026

As of June 30, 2026

Assets	Code	Notes	June 30, 2026	January 01, 2026
		3	4	5
ASSETS				
A- SHORT-TERM ASSETS (**)	100		261,014,914,986	221,259,182,166
I. Cash and cash equivalents	110	V01	34,326,682,316	19,377,366,094
- Cash	111		34,326,682,316	19,377,366,094
- Cash equivalents	112		-	-
II. Short-term financial investments	120	V02	-	-
- Trading securities	121		-	-
- Provision for devaluation of trading securities (*)	122		-	-
- Held-to-maturity investments	123		-	-
- Provision for held-to-maturity investments (*)	124		-	-
- Other short-term investments	125		-	-
- Provision for losses on other short-term investments	126		-	-
III. Short-term Receivables	130		139,322,635,042	107,530,063,855
- Short-term trade receivables	131		122,547,148,979	97,940,155,978
- Short-term prepayments to suppliers	132		11,444,056,194	4,214,324,546
- Short-term Internal Receivables	133		-	-
- Construction contract work-in-progress receivables	134		-	-
- Other short-term receivables	135		5,331,429,869	5,375,583,331
- Provision for doubtful short-term receivables (*)	136		-	-
- Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V03	83,798,602,657	91,547,377,614
- Inventories	141		83,798,602,657	91,547,377,614
- Provision for Inventory Devaluation (*)	142		-	-
V. Short-term biological assets	150		-	-
- Short-term livestock for one-time harvest	151		-	-
- Short-term seasonal crops or crops harvested once	152		-	-
- Provision for short-term biological assets (*)	153		-	-
VI. Other short-term assets	160		3,566,994,971	2,804,374,603
- Short-term prepaid expenses	161		2,975,285,272	2,061,724,865
- Value added tax deductibles	162		64,285,144	668,710,368
- Taxes and other receivables from the State	163	V10	527,424,555	73,939,370
- Trading Government bonds	164		-	-
- Other short-term assets	165	V04	-	-
B. LONG-TERM ASSETS	200		123,140,349,393	132,573,685,670
I. Long-term Receivables	210		265,000,000	265,000,000
- Long-term trade receivables	211		-	-
- Long-term advance to suppliers	212		-	-
- Working capital from subunits	213		-	-
- Long-term receivables from related parties	214		-	-
- Long-term other receivables	215		265,000,000	265,000,000
- Provision for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	220		55,093,270,030	60,467,135,155
- Tangible fixed assets	221	V12	53,950,580,994	59,301,184,245
+ Historical cost	222		170,514,050,177	170,255,550,177

+ Accumulated depreciation(*)	223		(116,563,469,183)	(110,954,365,932)
- Finance lease fixed assets	224		-	-
+ Historical cost	225		-	-
+ Accumulated depreciation(*)	226		-	-
- Intangible fixed assets	227	V13	1,142,689,036	1,165,950,910
+ Original cost/Historical cost/Acquisition cost	228		2,080,950,110	2,080,950,110
+ Accumulated depreciation(*)	229		(938,261,074)	(914,999,200)
III. Long-term biological assets	230		0	0
- Livestock for periodic harvest	231			
a) Livestock for periodic harvest not yet mature	232			
b) Livestock for periodic harvest mature	233			
+ Historical cost	234			
+ Accumulated depreciation (*)	235			
- Long-term livestock for one-time harvest	236			
- Long-term seasonal crops or crops harvested once	237			
- Provision for long-term biological assets (*)	238			
IV. investment property	240	V14		
+ Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term work in progress	250		906,000,000	-
- Long-term work in progress	251		-	-
- Long-term construction in progress	252	V15	906,000,000	-
VI. Long-term financial investments	260		23,127,842,531	27,225,280,353
- Investments in subsidiary	261			
- Investments in joint-venture, associates	262		23,127,842,531	27,225,280,353
- Equity Investments in Other Entities	263		-	-
- Provision for impairment of long-term investments	264		(355,000,000)	(355,000,000)
- Long-term held-to-maturity investments	265		355,000,000	355,000,000
- Provision for long-term held-to-maturity investments	266		-	-
VII. Other long-term assets	270		43,748,236,832	44,616,270,162
- Long-term prepaid expenses	271		43,715,432,291	44,576,329,019
- Deferred tax assets	272		32,804,541	39,941,143
- Long-term Equipment, Supplies, and Spare Parts	273		-	-
- Other long-term assets	274	V04	-	-
- Goodwill	279		-	-
TOTAL ASSETS	280		384,155,264,379	353,832,867,836
RESOURCES			-	-
C. LIABILITIES	300		215,956,931,448	172,048,724,835
I. Current liabilities	310		212,888,321,448	168,847,354,835
- Short-term Trade payables	311	V08	74,735,878,351	57,910,878,853
- Short-term Advances from customers	312	V08	10,988,771,242	14,694,155,408
- Dividends and profits payable	313	V09	9,943,999,486	
- Taxes and payable to state budget	314		5,395,059,769	1,488,938,068
- Payables to employees	315		11,140,683,577	18,245,922,858
- Short-term accrued expenses	316		11,803,045,734	3,414,982,756
- Short-term internal payables	317		-	-
- Short-term payables under construction contracts	318		-	-
- Short-term deferred revenue	319	V11	-	-
- Other Short-term payables	320	V16	5,195,530,966	15,780,936,919
- Short-term loan and payable for finance leasing	321		81,922,556,998	56,164,044,550
- Short-term provisions for liabilities	322		-	-

- Bonus & welfare funds	323		1,762,795,325	1,147,495,423
- Stabilization fund	324		-	-
- Trading Government bonds	325		-	0
II. Non-current liabilities	330		3,068,610,000	3,201,370,000
- Long-term Trade payables	331		-	-
- Long-term Advances from Customers	332		-	-
- Long-term taxes and payables to state budget	333		-	-
- Long-term Accrued Expenses	334		-	-
- Working capital from subunits	335		-	-
- Long term payables to related parties	336		-	-
- Long-term deferred revenue	337		-	-
- Other long-term liabilities	338		1,310,000,000	1,416,000,000
- Long-term loans and obligations under finance lease	339		-	-
- Convertible bond	340		-	-
- Preference shares	341		-	-
- Deferred tax liabilities	342		-	-
- Provision for long-term liabilities	343		1,758,610,000	1,785,370,000
- Science and Technology Development Fund	344		-	0
D. OWNERS'S EQUITY	400		168,198,332,931	181,784,143,001
- Owner's Contributed Capital	411	V18	72,276,620,000	72,276,620,000
+ Ordinary shares with voting rights	411a		-	-
+ Preference shares	411b		-	-
- Share premium	412		25,425,165,374	25,425,165,374
- Option to convert bonds	413		-	-
- Other equity	414		-	-
- Treasury shares (*)	415		(343,472,600)	(343,472,600)
- Asset revaluation difference	416		-	-
- Exchange rate differences	417		-	-
- Investment and development fund	418		40,673,334,997	40,673,334,997
- Other fund of owners' equity	419	V17	-	-
- Retained earnings	420		30,166,685,160	43,752,495,230
+ Retained earnings accumulated to the prior year end	420a		12,019,086,911	11,302,797,567
+ Retained earnings of the current year	420b		18,147,598,249	32,449,697,663
- Non-controlling interest	429		-	-
TOTAL RESOURCES	440		384,155,264,379	353,832,867,836

Note:

(1) Items without data may be omitted, but the order and code of items must not be renumbered.

(2) Data in items with a (*) are recorded as negative numbers in parentheses (...)

PREPARER



DO HONG HANH

CHIEF ACCOUNTANT



TRAN VAN PHUC



CONSOLIDATED INCOME STATEMENT

Quarter II - YEAR 2026

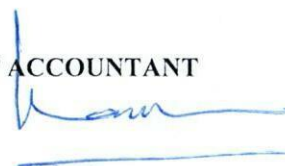
INDICATOR	Code	Notes	Quarter II		culated from beginning of year to end of this	
			Current year	Previous year	Current year	Previous year
- Revenue from sales and services (1)	1	VI.25	462,247,024,076	309,711,968,701	779,214,360,874	559,426,144,925
- Revenue deductions	2	VI.26	-	-	-	-
- Net revenue from sales and services (10 = 01 - 02)	10	VI.27	462,247,024,076	309,711,968,701	779,214,360,874	559,426,144,925
- Costs of goods sold	11	VI.28	423,011,163,376	271,080,934,562	711,027,313,496	490,298,719,082
- Gross profit from sales and services (20=10-11)	20		39,235,860,700	38,631,034,139	68,187,047,378	69,127,425,843
- Profit/loss from sale and liquidation of investment property						
- Financial income	21	VI.29	41,363,026	109,169,027	55,433,842	153,155,921
- Financial expenses	22	VI.30	1,350,149,800	953,923,719	2,247,446,592	1,744,743,824
+ Borrowing costs	23		1,347,666,724	910,822,137	2,165,629,201	1,696,118,466
- Costs to sell	25		14,805,593,682	18,030,093,753	24,275,650,896	25,449,386,798
- General and administrative expenses	26		15,146,168,906	6,354,145,642	26,626,719,338	21,807,458,440
- Share of profit or loss in joint venture	24		3,260,278,828	2,026,006,468	6,023,742,819	5,518,763,940
- Operating profit {30=20+21+(22-23)-(25+26)+27}	30		11,235,590,166	15,428,046,520	21,116,407,213	25,797,756,642
- Other income	31		338,187,171	68,024,888	338,803,720	94,314,888
- Other expenses	32		49,386,597	749,638,682	53,996,880	749,638,682
- Other profit (40=31-32)	40		288,800,574	(681,613,794)	284,806,840	(655,323,794)
- Total accounting profit before tax (50=30+40)	50		11,524,390,740	14,746,432,726	21,401,214,053	25,142,432,848
- Current Corporate Income Tax Expense	51	VI.31	1,822,691,422	3,263,535,183	3,147,479,202	4,654,710,226
- Deferred Corporate Income Tax Expense	52	VI.32	35,857,740	(32,061,398)	7,136,602	(32,061,398)
- Profit after tax (60=50-51-52)	60		9,665,841,578	11,514,958,941	18,246,598,249	20,519,784,020
- Profit after tax of Parent company	61		9,665,841,578	11,514,958,941	18,246,598,249	20,519,784,020
- Profit after tax of non-controlling interests	62		-	-	-	-
- Basic Earnings Per Share (*)			1,328	1,594	2,511	2,836
- Diluted Earnings per Share (*)	70					

PREPARER



DO HONG HANH

CHIEF ACCOUNTANT



TRAN VAN PHUC



July 15, 2026

DIRECTOR

ĐOÀN ĐẠC HỌC

CASH FLOWS STATEMENT - CONSOLIDATED

(Indirect method)

For the period from January 01, 2026 to June 30, 2026

Items	Code	2026	2025
I. Cash flows from operating activities	01		
1. Profit before tax		21,401,214,053	25,142,432,848
2. Adjustments for			
- Depreciation of fixed assets	02	5,632,365,125	4,344,784,196
- Provisions	03	-	-
- Exchange rate differences due to revaluation of monetary ite	04	9,767,709	(3,875,784)
- Profit/loss from investing and financial activities	05	873,302,568	(6,310,771,076)
- Borrowing costs	06	2,165,629,201	1,696,118,466
3. Operating profit before changes in working capital	08	30,082,278,656	24,868,688,650
- Increase/decrease in receivables	09	(31,548,230,780)	7,809,775,137
- Increase/decrease in Inventories	10	7,748,774,957	(3,146,752,610)
- Increase/decrease in payables (excluding accrued interest, cc	11	18,225,325,882	(4,058,681,558)
- Increase/decrease in prepaid expenses	12	(52,663,679)	(2,091,422,097)
'- Borrowing costs paid	13	(2,161,944,168)	(819,471,536)
- Corporate income tax paid	14	(2,226,753,683)	(3,990,865,681)
- Other cash inflows from operating activities	15	-	-
- Other cash outflows for operating activities	16	(4,143,270,694)	(4,717,993,641)
Net cash flows from operating activities	20	15,923,516,491	13,853,276,664
II. Cash flows from investing activities			
1. Cash paid for purchase and construction of fixed assets and oth	21	(258,500,000)	(729,383,338)
2. Cash received from liquidation and disposal of fixed assets and	22		
3. Cash payments for investments in other entities			
4. Cash receipts from interest, dividends and profit distributions	27	38,434,163	6,966,091,772
Cash flows from investing activities	30	(220,065,837)	6,236,708,434
III. Cash flows from financing activities			
1. Proceeds from short-term and long-term borrowings	33	89,529,825,961	97,182,776,481
2. Repayment of borrowings	34	(63,771,313,513)	(88,505,951,318)
3. Dividends and profits paid to owners	36	(26,504,902,880)	(20,454,251,990)
Net cash flows from financing activities	40	(746,390,432)	(11,777,426,827)
Net cash flows during the period (50 = 20+30+40)	50	14,957,060,222	8,312,558,271
Cash and cash equivalents at the beginning of the period	60	19,377,366,094	20,834,914,435
Effect of exchange rate fluctuations on cash and cash equivalents	61	(7,744,000)	3,875,784
Cash and cash equivalents at the end of the period (70 = 50+6	70	34,326,682,316	29,151,348,490

Preparer



Do Hong Hanh

Chief Accountant



Tran Van Phuc



Director

Doan Duc Hoc

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

V.01 Cash and cash equivalents	June 30, 2026	January 01, 2026
- Cash on hand	427,012,632	1,456,528,057
Cash in VND	427,012,632	1,456,528,057
Gold and silver	-	-
- Cash in banks	33,899,669,684	17,920,838,037
Cash in VND	33,688,139,436	16,562,210,721
Cash in foreign currencies	211,530,248	1,358,627,316
Total	34,326,682,316	19,377,366,094

V.02 Financial investments	June 30, 2026	January 01, 2026
- Held-to-maturity investments (*)	355,000,000	355,000,000
- Provision	(355,000,000)	(355,000,000)
Total	-	-

(*) Held-to-maturity investments as of March 31, 2026 represent investments in specific types of shares as follows

Transaction code	Book value	Provision made
UT- XI	355,000,000	355,000,000

V.03 Inventory (cost price)	June 30, 2026	January 01, 2026
- Goods in transit	-	-
- Raw materials and supplies	58,455,181,756	56,000,444,097
- Goods on consignment	-	-
- Work-in-progress	9,095,557,659	9,760,691,608
- Finished goods	5,378,842,976	9,395,409,105
- Merchandise	10,869,020,266	16,390,832,804
Total	83,798,602,657	91,547,377,614

- Provision for devaluation of inventories	-
Net value of inventories	-

V.04 Other assets	June 30, 2026	January 01, 2026
Short-term		
- Short-term prepaid expenses	2,975,285,272	2,061,724,865
- Deductible VAT	64,285,144	668,710,368
- Taxes and other receivables	527,424,555	73,939,370
- Other short-term assets	-	-
Total	3,566,994,971	2,804,374,603
Long-term		
- Long-term prepaid expenses	43,715,432,291	44,576,329,019
- Deferred income tax assets	32,804,541	39,941,143
- Long-term deposits and collaterals	265,000,000	265,000,000
Total	44,013,236,832	44,881,270,162

FORM B 09 - DN

V.05 Trade receivables	June 30, 2026	January 01, 2026
- Short-term trade receivables	122,547,148,979	97,940,155,978
BP Peco Company	15,354,323,064	13,286,645,568
SHERWIN - WILLIAMS Co., Ltd.	6,671,485,080	4,564,705,428
PPG Vietnam Co., Ltd.	3,758,993,177	3,275,372,124
KCC (Vietnam) Co., Ltd.	8,223,096,888	6,790,471,056
Akzo Nobel Vietnam Co., Ltd.	2,286,802,800	7,568,607,600
Dong Nai Petroleum Company	2,318,477,352	6,667,177,287
Petrolimex Gia Lai Company		5,679,788,455
Petrolimex Khanh Hoa Company		5,635,590,737
Vietnam National Petroleum Group	6,730,200,000	
Other trade receivables	77,203,770,618	- 44,471,797,723
- Short-term prepayments to suppliers	11,444,056,194	4,214,324,546
Mega Company	7,227,120,161	240,682,901
CNBM INTERNATIONAL CORPORATION		2,192,046,891
Automation Technology and Service Solutions JSC	978,857,784	
Other suppliers	3,238,078,249	1,781,594,754
V.06 Other receivables	June 30, 2026	January 01, 2026
- Receivables from employee advances	2,108,749,766	636,688,322
- Receivables from contracted petrol stations	27,246,964	408,007,789
- Receivables from capital construction teams	-	-
- Receivables from profit of PMG+DN Company	-	-
- Personal income tax receivables	1,033,947,850	2,185,991,917
- Deposits and collaterals	486,049,202	94,683,432
- Other receivables	1,675,436,087	2,050,211,871
Total	5,331,429,869	5,375,583,331
V.08 Trade payables	June 30, 2026	January 01, 2026
- Short-term trade payables	74,735,878,351	57,910,878,853
Minh Duc Minh Tam Co., Ltd.	18,063,072,491	17,162,289,322
KVII Construction Company	13,513,867,039	8,550,508,299
Grisw Orld Pump Company		1,572,669,942
Posco Vietnam Co., Ltd.	7,048,073,687	
Phuong Nam Advertising Co., Ltd.		2,279,982,064
Perstima Vietnam Co., Ltd.	1,871,806,369	2,104,996,024
Truong Phu Hung Thinh Mechanical Co., Ltd.	3,346,806,600	3,338,290,000
Other suppliers	30,892,252,165	- 22,902,143,202
- Advances from customers	10,988,771,242	14,694,155,408
Petrolimex Transportation and Trading JSC	1,719,153,615	
Petrolimex Ninh Thuan Company	5,047,954,919	5,047,954,919
Petrolimex Construction Joint Stock Company I	2,136,750,000	
VHL LOGISTICS JSC		1,458,701,970
Viet Nhan Automobile Co., Ltd.		5,358,000,000
Other customers	2,084,912,708	2,829,498,519

V.09 Taxes and other payables to the State	January 01, 2026	Amount payable	Amount paid	June 30, 2026
- Value Added Tax	309,637,830	2,164,665,457	2,138,864,888	335,438,399
- Import Value Added Tax	0	2,570,797,859	2,570,797,859	0
- Special Consumption Tax	0	0	0	0
- Export and import taxes	0	9,245,506	77,150,866	0
- Corporate Income Tax	476,830,358	3,150,098,002	2,226,753,683	1,621,195,336
- Personal Income Tax	349,411,734	1,602,715,933	1,411,383,781	407,780,584
- Land tax	0	6,100,626,900	3,069,981,450	3,030,645,450
- Other taxes	353,058,146	34,501,002	450,335,660	0
Total	1,488,938,068	15,632,650,659	11,945,268,187	5,395,059,769

V.10 Taxes and other receivables from the State	June 30, 2026	January 01, 2026
- Personal Income Tax		
- Deductible VAT	64,285,144	668,710,368
- Export and import taxes	0	0
- Corporate Income Tax	0	0
- Other receivables from the State	527,424,555	73,939,370
		0
Total	- 591,709,699	- 742,649,738

V.11 Other payables	June 30, 2026	January 01, 2026
Short-term		
- Trade union fees	213,905,460	198,092,100
- Social, health, and unemployment insurance	1,329,720	1,329,720
- Pay to gas stations	207,458,832	500,000
- Dividends and other payables	9,943,999,486	8,427,866,476
- Payables to capital construction teams	1,738,987,930	4,566,619,599
- Other payables	3,033,849,024	2,586,529,024
Total	15,139,530,452	15,780,936,919

Long-term		
- Long-term deposits and collaterals received	1,310,000,000	1,416,000,000
Total	1,310,000,000	1,416,000,000

V.12 Tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation and transmission	Management tools and instruments	Total
I- ORIGINAL COST					
1- Beginning balance	54,007,438,950	105,059,359,044	11,017,591,729	171,160,454	170,255,550,177
2- Increase during the year	-	258,500,000	-	-	258,500,000
Including:					-
- New purchases		258,500,000			258,500,000
- New construction					-
- Other increases (transfers)					-
3- Decrease during the year	-	-	-	-	-
Including:					-
- Liquidation, transfer of sale					-
- Transfer to investment property					-
- Other decreases					-
4- Ending balance	54,007,438,950	105,317,859,044	11,017,591,729	171,160,454	170,514,050,177
II- ACCUMULATED DEPRECIATION					
1- Beginning balance	24,841,740,132	77,249,946,345	8,705,354,211	157,325,244	110,954,365,932
2- Depreciation during the year	1,196,290,482	4,079,495,099	327,783,576	5,534,094	5,609,103,251
3- Decrease during the period	-	-	-	-	-
Including:					-
- Other					-
- Transfer to investment property					-
Liquidation		-			-
4- Ending balance	26,038,030,614	81,329,441,444	9,033,137,787	162,859,338	116,563,469,183
III- NET BOOK VALUE					
1- At the beginning of the year	29,165,698,818	27,809,412,699	2,312,237,518	13,835,210	59,301,184,245
2- At the end of the period	27,969,408,336	23,988,417,600	1,984,453,942	8,301,116	53,950,580,994

Tangible fixed assets used as collateral for bank loans

V.13 Increase, decrease in intangible fixed assets

Item	Land use rights	Other intangible fixed	Total
I- ORIGINAL COST			
Beginning balance	1,860,950,110	220,000,000	2,080,950,110
Purchases during the year	-	-	-
- New purchases			-
- Other increases			-
Decreases during the year			-
Ending balance	1,860,950,110	220,000,000	2,080,950,110
II- ACCUMULATED DEPRECIATION			
Beginning balance	694,999,200	220,000,000	914,999,200
Depreciation during the year	23,261,874		23,261,874
- Other increases			
- Liquidation, disposal			
- Other decreases			
Ending balance	718,261,074	220,000,000	938,261,074
III- NET BOOK VALUE			
1- As of the beginning of the year	1,165,950,910	-	1,165,950,910
2- As of the end of the year	1,142,689,036	-	1,142,689,036

V.14 Changes in investment property

Investment property held for capital appreciation

June 30, 2026

January 01, 2026

Total

-

V.15 Construction in Progress Costs

June 30, 2026

January 01, 2026

Total

-

V.16 Loans and finance lease liabilities

Short-term loans

- Bank loans

81,922,556,998

56,164,044,550

Long-term loans

- Bank loans

81,922,556,998

56,164,044,550

V.17 Owner's equity

Statement of changes in owner's equity

	Owner's investment capital	Share premium	Treasury shares	Development and investment fund	Financial reserve fund
A	1	2	4	7	8
- Balance as of 01/01/2025	72,276,620,000	25,425,165,374	(343,472,600)	40,673,334,997	
- Other increases					
- Profit for the current year					
- Appropriation to development and investment fund					
- Appropriation to bonus and welfare fund					
- Dividends declared for the current year					
- Other increases					
- Remuneration for the Board of Directors for the previous year					
- Remuneration for the Board of Directors for the current year					
- Profit distribution under business method					
- Additional Corporate Income Tax					
- Adjustments under equity method					
Balance as of the end of the previous year	72,276,620,000	25,425,165,374	(343,472,600)	40,673,334,997	
- Balance as of 01/01/2026	72,276,620,000	25,425,165,374	(343,472,600)	40,673,334,997	
- Other increases					
- Profit for the current year					
- Appropriation to development and investment fund					
- Appropriation to bonus and welfare fund					
- Dividends declared for the current year					
- Other increases					
- Remuneration for the Board of Directors for the previous year					
- Remuneration for the Board of Directors for the current year					
- Profit distribution under business method					
- Additional Corporate Income Tax					
- Adjustments under equity method					
Balance as of the end of the current year	72,276,620,000	25,425,165,374	(343,472,600)	40,673,334,997	

Details of owner's investment capital

- Capital contributed by other parties	72,017,720,000
- Treasury shares	258,900,000
Total	72,276,620,000
- Number of treasury shares	25,890

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	June 30, 2026	January 01, 2026
V.18 Transactions with owners and distribution of dividends, profits		
- Owner's investment capital		
+ Capital contributed at the beginning of the year	72,276,620,000	72,276,620,000
+ Capital contributed during the year		
+ Capital decreased during the year		
+ Capital contributed at the end of the year	72,276,620,000	72,276,620,000
V.19 Shares	June 30, 2026	January 01, 2026
- Number of shares registered for issuance	7,227,662	7,227,662
- Number of shares sold to the public	7,227,662	7,227,662
+ Common shares	7,227,662	7,227,662
+ Preference shares		
- Number of shares repurchased	25,890	25,890
+ Common shares	25,890	25,890
+ Preference shares		
- Number of outstanding shares	7,201,772	7,201,772
+ Common shares	7,201,772	7,201,772
+ Preference shares		
<i>Par value of outstanding shares: 10,000 VND</i>		
V.20 Total revenue from sales and service provision	<i>From January 01, 2026 to June 30, 2026</i>	<i>From January 01, 2025 to June 30, 2025</i>
V.21 Revenue from sales and service provision	779,214,360,874	559,426,144,925
Deductions from revenue		
- Trade discounts		
- Sales allowances		
- Sales returns		
- Special sales tax		
- Export tax		
- Net revenue from sales and service provision	779,214,360,874	559,426,144,925
V.22 Cost of goods sold	711,027,313,496	490,298,719,082
V.23 Financial income	<i>From January 01, 2026 to June 30, 2026</i>	<i>From January 01, 2025 to June 30, 2025</i>
- Interest on deposits and loans	22,778,796	9,777,956
- Income from securities investment	-	-
- Dividends and profits shared	-	-
- Foreign exchange gain	28,186,684	274,512
- Other financial income	4,468,362	33,934,426
Total	55,433,842	43,986,894

V.24 Financial expenses

- Bank loan interest expense
- Foreign exchange loss
- Loss from securities trading
- Other financial expenses

Total

<i>From January 01, 2026 to June 30, 2026</i>	<i>From January 01, 2025 to June 30, 2025</i>
2,174,629,201	785,296,329
72,817,391	3,820,324
-	-
-	1,703,452
2,247,446,592	790,820,105

V.25 Production and business expenses by element

1. Raw material and supplies expenses
2. Labor expenses
3. Depreciation of tangible fixed assets
4. External service expenses
5. Other cash expenses

Total

<i>From January 01, 2026 to June 30, 2026</i>	<i>From January 01, 2025 to June 30, 2025</i>
216,734,394,364	67,940,604,357
10,128,422,058	4,466,338,990
5,632,365,125	2,168,793,088
32,836,349,245	12,842,428,730
28,988,189,727	13,271,778,102
294,319,720,519	100,689,943,267

V.26 Corporate income tax and post-tax profit for the period

The Company has the obligation to pay the following taxes:

- Corporate income tax:

The corporate income tax rate for the parent company is 20%

The corporate income tax rate for the subsidiary is 20%

- Value added tax is payable at the rate of 10%.

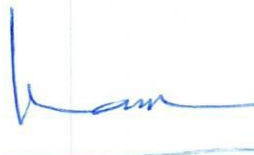
- Other taxes in accordance with current regulations in Vietnam.

	<i>From January 01, 2026 to June 30, 2026</i>	<i>From January 01, 2025 to June 30, 2025</i>
- Total accounting profit before tax	21,401,214,053	10,306,778,800
- Adjustments to accounting profit to determine taxable income		
+ Increases	105,265,130	52,632,565
+ Decreases	6,023,742,819	3,492,757,472
- Total taxable income	15,482,736,364	6,866,653,893
- Corporate income tax expense payable	3,147,479,202	1,391,175,043
- Deferred corporate income tax expense	7,136,602	(17,844,264)
- Corporate income tax expense increase		
- Profit after corporate income tax	18,246,598,249	8,933,448,021

Comparative data

Comparative figures are the figures on the Financial Statements for the financial year ended December 31, 2025, which have been audited.

PREPARER

DO HONG HANH**CHIEF ACCOUNTANT**

TRAN VAN PHUC

Ho Chi Minh City, July 15, 2026

DIRECTOR**ĐOÀN ĐẮC HỌC**