

PETROVIETNAM GAS J.S CORP

PETROVIETNAM LPG TRADING JOINT STOCK COMPANY

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



FINANCIAL STATEMENTS

QUARTER 3-2026



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 30 Sept 2026

Unit: Dong

ASSETS	Code	Explan ation	30/9/2026	01/01/2026
A - SHORT-TERM ASSETS	100		1,465,445,778,390	1,079,862,922,382
I. Cash and cash exchangeable	110		123,272,602,964	78,556,974,568
1. Cash	111	V.01	56,424,286,250	78,456,974,568
2. Cash exchangeable	112		66,848,316,714	100,000,000
			-	-
II. Short-term financial investments	120	V.02	678,189,908,240	252,400,000,000
3. Short-term held-to-Maturity investments	123		678,189,908,240	252,400,000,000
			-	-
III. Short-term receivables	130		531,941,826,907	625,266,565,947
1. Short-term Receivables from Customers	131		593,819,570,663	680,805,497,296
2. Prepayment to suppliers	132		1,003,826,327	4,948,781,586
5. Other receivable	135		7,408,016,827	11,154,011,123
6. Provision for bad short-term receivables (*)	136		(70,289,586,910)	(71,641,724,058)
7. A shortage of assets awaiting resolutions	137		-	-
			-	-
IV. Inventories	140		25,666,419,716	10,048,497,769
1. Inventory	141	V.04	25,666,419,716	10,048,497,769
2. Provision for devaluation of stocks (*)	142		-	-
			-	-
VI. Other short-term assets	160		106,375,020,563	113,590,884,098
1. Short-term prepaid expenses	161		22,502,714,595	37,133,720,846
2. Input VAT	162		83,515,434,306	71,070,379,339
3. Taxes and Receivables from State Budget	163	V.05	356,871,662	5,386,783,913
			-	-
B - LONG-TERM ASSETS	200		385,111,383,183	445,994,369,099
I. Long-term receivables	210		697,829,680	757,483,756
5. Long-term others receivable	215		697,829,680	757,483,756
6. Provision for long-term doubtful debts (*)	216		-	-
			-	-
II. Fixed assets	220	V.08	185,144,448,024	207,967,849,090
1. Tangible fixed assets	221		183,247,186,831	206,108,813,507
- The original price	222		725,234,488,008	725,087,090,159
- Accumulated depreciation (*)	223		(541,987,301,177)	(518,978,276,652)
3. Intangible fixed assets	227	V.10	1,897,261,193	1,859,035,583
- The original price	228		7,168,281,456	7,021,761,456
- Accumulated depreciation (*)	229		(5,271,020,263)	(5,162,725,873)
			-	-
IV. Invested real estate	240	V.12	17,780,175,854	18,428,198,402
- The original price	241		26,427,782,233	26,427,782,233

STATEMENT OF FINANCIAL POSITION

As at 30 Sept 2026

Unit: Dong

ASSETS	Code	Explan ation	30/9/2026	01/01/2026
A - SHORT-TERM ASSETS	100		1,465,445,778,390	1,079,862,922,382
- Accumulated depreciation (*)	242		(8,647,606,379)	(7,999,583,831)
			-	-
V. Long-term progressing assets	250		2,692,954,934	2,880,788,268
1. Production in progress: long-term	251		-	-
2. Capital Construction in Progress	252		2,692,954,934	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		168,795,974,691	205,960,049,583
1. Long-term prepaid expenses	271	V.14	168,795,974,691	205,960,049,583
2. Deferred income tax assets	272	V.21	-	-
TOTAL ASSETS (280 = 100 + 200)	280		1,850,557,161,573	1,525,857,291,481
			-	-
RESOURCES			-	-
C - LIABILITIES	300		1,336,276,215,687	1,020,307,083,427
I. Current liabilities	310	V.15	1,221,563,117,582	893,849,550,584
1. Payables to seller: short-term	311		1,062,643,328,712	823,526,065,809
Customers	312		7,762,438,471	4,289,173,074
3. Dividends and profits payable	313		2,528,507,875	2,570,767,675
4. Short-term taxes and amounts payable to the State	314	V.16	1,417,586,916	3,403,444,182
5. Payables to employees	315		69,282,884,360	10,076,058,351
6. Short-term payable expenses	316	V.17	5,159,090,811	8,281,484,866
7. Short-term intercompany payables	317		-	-
9. Short-term unearned revenue	319	V.18	1,719,331,428	864,030,064
10. Other short-term payables	320		62,417,400,854	34,764,340,513
	321			
11. Short-term borrowings and financial leases			5,560,000,000	5,560,000,000
12. Provision of Short-term Payables	322		1,194,599,700	385,947,595
13. Reward and Welfare Fund	323		1,877,948,455	128,238,455
			-	-
II. Long-term liabilities	330		114,713,098,105	126,457,532,843
7. Long-term unearned revenue	337		21,514,913,113	17,230,329,623
8. Others long term payables	338		83,358,460,161	93,827,478,389
9. Long-term borrowings and finance lease	339		9,839,724,831	15,399,724,831
			-	-
D - OWNER'S EQUITY	400		514,280,945,886	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

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 3 of year 2026

Unit: Dong

DESCRIPTION	Code	Explanation	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	1,968,007,883,825	1,668,148,177,396	5,088,794,390,010	4,721,858,878,736
2. Revenue deductions	02		40,670,455,887	18,934,823,740	127,342,951,596	44,459,473,072
3. Net sales from goods and services sold (10 = 01 - 02)	10		1,927,337,427,938	1,649,213,353,656	4,961,451,438,414	4,677,399,405,664
4. Costs of goods sold	11	VI.27	1,824,805,044,578	1,533,854,982,552	4,566,203,444,509	4,352,061,331,834
5. Gross profit from goods and services sold (20 = 10 - 11)	20		102,532,383,360	115,358,371,104	395,247,993,905	325,338,073,830
7. Revenue from financing activity	22	VI.26	14,587,556,956	5,619,691,077	32,079,275,716	17,991,660,767
8. Financial activities expenses	23	VI.28	402,325,446	567,442,943	1,318,737,440	1,325,743,041
- In which: Interest expense	24		381,747,239	565,567,066	1,131,867,881	1,322,684,607
9. Selling expenses	25		107,348,335,135	109,900,162,938	369,943,217,062	300,135,016,215
10. General & administration expenses	26		7,409,299,751	7,015,032,693	38,838,119,907	30,683,697,760
11. Net profit from operating activity (30 = 20 + 21 + 22 - (23 + 25 + 26))	30		1,959,979,984	3,495,423,607	17,227,195,212	11,185,277,581
12. Other incomes	31		359,361,438	104,301,019	460,969,397	108,073,718
13. Other expenses	32		100,412,339	10,878	149,742,356	112,647,933
14. Other profits (40 = 31 - 32)	40		258,949,099	104,290,141	311,227,041	(4,574,215)
15. Total accounting profit before tax (50 = 30 + 40)	50		2,218,929,083	3,599,713,748	17,538,422,253	11,180,703,366
16. Current profit tax expense	51	VI.30	443,785,817	719,942,750	3,507,684,451	2,236,140,673
17. Deferred profit tax expense	52	VI.30				
18. Profit after profit tax (60 = 50 - 51 - 52)	60		1,775,143,266	2,879,770,998	14,030,737,802	8,944,562,693
19. Earning per share (*)	70					

Hanoi, October 20th, 2026

Prepared by

Hoang Thi Thuy Chi

Accounting Manager

Pham Thi Thuy Vi



Nguyen Hai Long

STATEMENT OF FINANCIAL POSITION

As at 30 Sept 2026

Unit: Dong

ASSETS	Code	Explan ation	30/9/2026	01/01/2026
A - SHORT-TERM ASSETS	100		1,465,445,778,390	1,079,862,922,382
8. Development Investment Fund	418		71,139,399,704	71,139,399,704
9. Other funds under owners' equity	419		-	-
10. Undistributed Profit	420		23,439,266,182	14,708,528,350
- Accumulated Undistributed Profit by The End of The Previous Period	420a		9,408,528,380	2,917,878
- Undistributed Profit of the Current Period	420b		14,030,737,802	14,705,610,472
TOTAL RESOURCES (440 = 300 + 400)	440		1,850,557,161,573	1,525,857,291,481

Hanoi, October 20th, 2026

Prepared by

Accounting Manager

Director

Hoang Thi Thuy Chi

Pham Thi Thuy Vi



Nguyen Hai Long

PETROVIETNAM LPG TRADING JOINT STOCK COMPANY

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**CASH FLOW STATEMENT
QUARTER 3.2026**

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	2,218,929,083	3,599,713,748	17,538,422,253	11,180,703,366
2. Adjustments for:		-	-	-	-
- Depreciation of fixed assets and investment properties	02	6,019,229,515	9,343,897,795	23,765,341,463	29,337,106,306
- Provisions	03	-	-	3,770,738,377	-
- Unrealized foreign exchange gain/loss from revaluation of monetary items denominated in foreign currencies	04	-	-	(596,590,066)	-
- Gain/loss from investing and financing activities	05	(14,858,650,877)	(4,360,174,486)	(30,770,777,373)	(16,665,917,726)
- Borrowing costs / interest expenses	06	381,747,239	565,567,066	1,131,867,881	1,322,684,607
3. Operating profit before changes in working capital	08	(6,238,745,040)	9,149,004,123	14,839,002,535	25,174,576,553
- Increase/decrease in receivables	09	(54,721,655,837)	(9,784,147,010)	97,951,033,873	(348,937,167,017)
- Increase/decrease in inventories	10	(638,453,221)	68,862,558,555	(17,044,767,683)	37,288,147,127
- Increase/decrease in payables (excluding interest and corporate income tax payable)	11	24,521,343,145	26,412,208,006	356,826,867,714	165,730,139,755
- Increase/decrease in prepaid expenses	12	11,826,549,074	(4,106,656,318)	34,532,188,763	12,251,244,915
- Increase/decrease in trading securities	13	-	-	-	-
- Interest paid	14	(738,671,697)	(885,696,615)	(1,541,214,605)	(1,882,195,800)
- Corporate income tax paid	15	-	(23,789,772)	(4,003,018,240)	(3,013,530,973)
- Other cash receipts from operating activities	16	-	-	-	-
- Other cash payments for operating activities	17	38,146,742,568	(105,959,273,242)	35,635,452,574	(110,867,773,242)
Net cash flows from operating activities	20	12,157,108,992	(16,335,792,273)	517,195,544,931	(224,256,558,682)
II. Cash flows from investing activities				-	
1. Cash paid to acquire and construct fixed assets and other long-term assets	21	1,873,008,126	(1,273,783,113)	(180,779,259)	(4,415,185,065)
2. Cash received from disposal or sale of fixed assets and other long-term assets	22	(2,304,190)	5,480	(2,304,190)	5,480
3. Cash paid for loans granted or purchase of debt instruments of other entities	23	(249,355,369,642)	(445,800,000,000)	(866,655,369,642)	(740,400,000,000)
4. Cash received from loan collections or sale of debt instruments of other entities	24	133,242,234,376	422,400,000,000	399,726,703,128	930,000,000,000
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	5,002,216,839	5,216,911,055	478,757,296	18,016,223,556
Net cash flows from investing activities	30	(109,240,214,491)	(19,456,866,578)	(466,632,992,667)	203,201,043,971
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	-	-	-	-
4. Repayment of borrowings	34	(2,780,000,000)	(2,780,000,000)	(5,560,000,000)	(5,560,000,000)

X. Revisions and additions to the financial statement templates, including any changes to the titles and contents of the financial statement line items compared with the templates prescribed by the Ministry of Finance (if any).

- Titles of financial statement line items amended or supplemented as required.
- Content of financial statement line items amended or supplemented as required.
- Reasons for the change...

Approved, day 22 month 11, year 2026

PREPARED BY

(Sign, full name)



Hoang Thi Thuy Chi

ACCOUNTING MANAGER

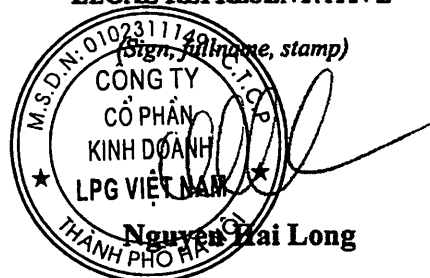
(Sign, full name)



Pham Thi Thuy Vi

LEGAL REPRESENTATIVE

(Sign, full name, stamp)



Nguyen Hai Long

FINANCIAL STATEMENT FOOTNOTES

Nine 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).
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

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?

- 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

- + 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.

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.

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

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.

- 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.

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

(Unit: VND)

1. Cash and cash equivalents

Description	30/09/2026	01/01/2026
- Cash on hand	2,955,176,481	4,919,111,213
- Cash and short-term bank deposits	52,969,109,769	73,537,863,355
- Money in transit	50,000,000	
- Cash equivalents	66,848,316,714	100,000,000
Total	122,822,602,964	78,556,974,568

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

Description	30/09/2026	01/01/2026
+ Ngân hàng ngoại thương - CN Hà Nội (VCB02)	34,940,759,356	53,682,517,513
+ Ngân hàng TMCP Đại chúng Việt Nam	7,502,263,947	
+ Ngân hàng đầu tư và phát triển VN (BIDV)	8,045,825,806	6,042,125,711

-> 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	30/09/2026			01/01/2026		
	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						

b) Held-to-Maturity Investments

Description	30/09/2026			01/01/2026		
	History cost	Recoverable amount	Provision value	History cost	Recoverable amount	Provision value
- Short-term						
+ Term deposits	678,189,908,240			252,400,000,000		
Include detailed disclosure for each short-term term deposit representing 10% or more of the total short-term term deposits						
- Ngân hàng TMCP Quân đội	360,035,440,007			104,400,000,000		
- Ngân hàng TMCP VN Thịnh Vượng	267,628,980,613			41,200,000,000		
+ Other short-term investments						
- Long Term						
Total	678,189,908,240			252,400,000,000		

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

Description	30/09/2026			01/01/2026		
	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 ;						
+ Công ty CP Đầu tư và KD Tài sản VN	25,000,000,000		25,000,000,000	25,000,000,000		25,000,000,000
+ Công ty CP Xăng dầu DK Vũng Áng	10,000,000,000			10,000,000,000		
Total						

3. Receivables from customers

Description	30/09/2026		01/01/2026	
	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				
- Other trade receivables	593,819,575,791	70,289,586,910	680,805,497,296	71,641,724,058
Total	593,819,575,791	70,289,586,910	680,805,497,296	71,641,724,058
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)				

4. Other receivables

Description	30/09/2026		01/01/2026	
	Carrying amount	Provision value	Carrying amount	Provision value
a) Sort term				
- Receivables from dividends and distributed profits				
- Receivables from employees	1,582,908,491		1,342,001,700	
- Deposits and margins	2,510,424,390		1,987,633,314	
- Loans granted				
- Payments made on behalf of others				
- Other receivables	3,314,683,946		7,824,376,109	
Total	7,408,016,827		11,154,011,123	
b) Long term				
- Receipt of dividend and profit shared				
- Receipt of employees				
- Collateral , collateral	697,829,680		757,483,756	
- Loan				
- Payments made on behalf of others				
- Other receivables				
Total	697,829,680		757,483,756	
c) Receivables from Business Cooperation Contracts (BCCs) jointly controlled by the enterprise				

5. Pending shortages of assets (Details by type of missing assets)

Description	30/09/2026		01/01/2026	
	Quantity	Amount	Quantity	Amount
a) Cash;				
b) Inventory;				
c) Fixed assets;				
d) Other assets.				
Total				

6. Bad Debts

Description	30/09/2026			01/01/2026		
	Principal amount	Recoverable amount	Debtor	Principal amount	Recoverable amount	Debtor

- Total value of overdue receivables and loans or receivables not yet overdue but unlikely to be collected (including details of overdue period and value of overdue receivables and loans by counterparty if such receivables account for 10% or more of total overdue debts);			
+ Công ty Cổ phần hóa dầu và xơ sợi dầu khí	44,648,768,142		44,648,768,142
+ Công ty TNHH MTV KD Dầu khí Việt Hải	18,945,600,241		18,945,600,241
+ Khách khác	6,695,218,527		8,323,668,600
Total	70,289,586,910		71,918,036,983

7. Inventories:

Description	30/09/2026		01/01/2026	
	History cost	Provision	History cost	Provision
- Goods in transit				
- Raw materials and supplies	3,568,947,315			
- Tools and instruments	2,761,671,395		6,171,817,419	
- Work-in-progress				
- Product	16,356,157			
- Merchandise	19,319,444,849		3,876,680,350	
- Goods sent for sale				
- Bonded warehouse materials				
Total	25,666,419,716		10,048,497,769	

8. Unfinished long-term assets

Description	30/09/2026		01/01/2026	
	History cost	Recoverable amount	History cost	Recoverable amount
a, Production costs , long-term work in progress Total				
b , Construction in progress				
- Shopping;				
- Construction;	2,692,954,934		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	2,692,954,934		2,880,788,268	

9. Increase/Decrease in tangible fixed asset

Description	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		147,397,849					147,397,849
- Completed construction in progress							
- Other increases							
- Transfer to investment properties							
- Disposal, sales							
- Other decreases							
Ending balance	472,639,716,969	235,334,218,276	12,881,411,139	4,379,141,624			725,234,488,008
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	12,677,224,320	9,689,627,318	453,891,521	188,281,366			23,009,024,525
- Other increases							
- Transfer to investment properties							
- Disposal, sales							
- Other decreases							
Ending balance	298,617,378,933	228,243,268,358	10,691,606,699	4,435,047,187			541,987,301,177
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	174,022,338,036	7,090,949,918	2,189,804,440	(55,905,563)			183,247,186,831

10. Increase/Decrease in Intangible Assets

Description	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					146,520,000			146,520,000
- Internally generated								

- Increases from business combinations							
- Other additions							
- Disposals and derecognitions							
- Other reductions							
Balance at the end of the year	4,041,605,670				3,126,675,786		7,168,281,456
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	78,139,552				30,154,838		108,294,390
- Other increases							
- Disposals and derecognitions							
- Other reductions							
Balance at the end of the year	3,803,291,746				1,467,728,517		5,271,020,263
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	238,313,924				1,658,947,269		1,897,261,193

11. Increase/Decrease in Finance Leased Assets

Description	Building and architectonic model	Equipment and machine	Transportation and transmit instrument	Instruments, tools for management	Other tangible fixed assets	Intangible fixed assets of financial leasing	Total
Cost							
Balance at the beginning of the year							
- Finance leases during the year							
- Purchase of finance leased assets							
- Other additions							
- Return of finance leased assets							
- Other reductions							
Balance at the end of the year							
Accumulated depreciation							
Balance at the beginning of the year							
- Depreciation for the year							
- Purchase of finance leased assets							
- Other increases							
- Return of finance leased assets							
- Other reductions							
Balance at the end of the year							
Net Book Value (Carrying Amount)							
- At the beginning of the year							
- At the end of the year							

- Additional lease payments recognized as expenses during the year.

- Basis for determining additional lease payments.
- Lease extension clauses or purchase option rights.
- Detailed disclosure of the list of existing finance lease assets, with each item representing 10% or more of total finance lease assets.

12. Biological assets

12.1. Other biological assets, excluding mature bearer livestock producing periodic products

Description	End of year		Beginning of year	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
1. Livestock raised for one-time production (e.g., meat animals)				
a) Short-term livestock raised for one-time production				
b) Long-term livestock raised for one-time production				
2. Seasonal or single-harvest crops				
a) Short-term seasonal or single-harvest crops				
b) Long-term seasonal or single-harvest crops				
3. Immature bearer livestock producing periodic products				

12.2. Mature bearer livestock producing periodic products

Description	Total
Cost	
Opening balance	
- Acquired during the year	
- Disposed of / sold	
- Other decreases	
Closing balance	
Accumulated depreciation	
Opening balance	
- Depreciation for the year	
- Other increases	
- Disposed of / sold	
- Other decreases	
Closing balance	
Net book value	
- As at the beginning of the year	
- As at the end of the year	

13. Increase/Decrease in investment properties

Description	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	648,022,548		8,647,606,379
- Land use rights				
- Buildings				
- Buildings and land use rights	7,999,583,831	648,022,548		8,647,606,379
- Infrastructure				
Net book value	18,428,198,402	648,022,548		17,780,175,854
- Land use rights				
- Buildings				

- Buildings and land use rights	18,428,198,402		17,780,175,854
- 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			

14. Prepaid expenses

Description	30/09/2026	01/01/2026
a) Short-term (detailed by expense category)	22,502,714,595	37,133,720,846
b) Long-term (detailed by expense category)	168,795,974,691	205,960,049,583
Total	191,298,689,286	243,093,770,429

15. Other assets

Description	30/09/2026	01/01/2026
a) Short-term (detailed by item)		
b) Long-term (detailed by item)		
Total		

16. Borrowings and finance lease liabilities

Description	30/09/2026	During the year		01/01/2026
		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
Include detailed disclosure by counterparty for any loan balance representing 10% or more of total short-term borrowings				
b) Long-term borrowings (similar detailed disclosure as for short-term borrowings)				
Include detailed disclosure by counterparty for any loan balance representing 10% or more of total long-term borrowings				
Ngân hàng TMCP đầu tư và phát triển	9,839,724,831		5,560,000,000	15,399,724,831
c) Borrowings from related parties				
Total	15,399,724,831		11,120,000,000	20,959,724,831

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						

d) 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	30/09/2026		01/01/2026	
	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	30/09/2026		01/01/2026	
	Principal	Interest	Principal	Interest
- Borrowings				
- Finance lease liabilities				
- Reasons for overdue payments				
Total				

17. Trade payables

Description	30/09/2026	01/01/2026
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	624,548,508,626	382,344,294,609
+ Công ty Cổ phần vận tải Nhật Việt	140,964,282,381	49,356,385,101
- Payables to other parties	297,130,537,705	372,392,658,148
Total	1,062,643,328,712	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		
Total		
d) Trade payables to related parties		

18. Dividends and profit payable

Description	30/09/2026	01/01/2026
- Dividends and profit payable	2,528,507,875	
+ Cổ tức cổ đông	2,528,507,875	

19. Taxes and amounts payable to the State

Description	01/01/2026	Amount payable during the year	Amount actually paid during the year	30/09/2026
a) Payables (detailed by type of tax)				
- Short-term				
+ VAT Payable	1,520,525,939	625,613,835,672	627,134,361,611	
+ Special Consumption Tax				
+ Import-Export Duties				
+ Corporate Income Tax	1,748,138,738	3,503,898,634	4,003,018,240	1,249,019,132
+ Personal Income Tax	134,779,505	217,956,846	184,168,567	168,567,784
+ Resource Tax				
+ Land Tax and Land Lease Fees				
+ Environmental Protection Tax and Other Taxes				
+ Fees, Charges, and Other Obligations				
- Long-term				
Total	3,403,444,182	629,335,691,152	631,321,548,418	1,417,586,916
b) Receivables (detailed by type of tax)				
- Short-term				
+ Special Consumption Tax on Imported Goods				
+ VAT Payable	3,245,056,778	28,040,427,961	24,795,371,183	
+ Special Consumption Tax				
+ Import-Export Duties	1,931,581,416	13,549,841,698	11,618,260,282	
+ Corporate Income Tax				
+ Personal Income Tax	210,145,719	592,516,371	739,242,314	356,871,662
+ Resource Tax				
+ Land Tax and Land Lease Fees				
+ Environmental Protection Tax and Other Taxes				
+ Fees, Charges, and Other Obligations				
- Long-term				
Total	5,386,783,913	42,182,786,030	24,795,371,183	356,871,662

20. Accrued expenses

Description	30/09/2026	01/01/2026
a) Short-term (detailed by each content item)	5,159,090,811	8,281,484,866
b) Long-term (detailed by each content item)		
Total	5,159,090,811	8,281,484,866

21. Other payables

Description	30/09/2026	01/01/2026
a) Short - term		
- Surplus assets pending resolution	215,217,000	9,495,000
- Trade union funds payable	348,394,389	316,735,196
- Social insurance payable	362,424,776	
- Health insurance payable		140,890
- Unemployment insurance payable		192,420
- Short-term deposits and collaterals received	410,124,065	291,366,415
- Other payables and obligations	61,081,240,624	34,146,410,592
Total	62,417,400,854	34,764,340,513
b) Long-term (detailed by item)		
- Long-term deposits and collaterals received	83,358,460,161	93,827,478,389
- Other long-term payables and obligations		
Total	83,358,460,161	93,827,478,389
c) Overdue payables (detailed by item, with reasons for non-payment)		

22. Deferred revenue

Description	30/09/2026	01/01/2026
a) Short - term	864,030,064	864,030,064
b) Long-term	21,514,913,113	17,230,329,623
c) Potential inability to fulfill customer contracts (detailed by item, with reasons for non-fulfillment)		
Total	22,378,943,177	18,094,359,687

23. Bonds issued

23.1. Ordinary bonds (detailed by type)

Description	30/09/2026	01/01/2026
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		

23.2 . Convertible bonds :

- Convertible bonds at the beginning of the period:
- Convertible bonds issued during the period:
- Convertible bonds converted into shares during the period:
- Convertible bonds matured but not converted during the period:
- Convertible bonds at the end of the period:
- Detailed disclosure of convertible bonds held by related parties (with the same disclosure content as items a, b, c, d, and e above).

24. Preferred shares classified as liabilities

25. Provisions

Description	01/01/2026	Provision increase during the year	Provision decrease during the year	30/09/2026
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			

26. Deferred tax assets and deferred income tax payable

a) Deferred income tax assets

Description	30/09/2026	01/01/2026
- 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	30/09/2026	01/01/2026
- 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		

a) The table of comparison volatility of equity

Description	The item under equity										
	Owner's equity	Surplus equity	Option convertible bonds	Owner's other equity	Buyback of owner's equity	Differences revaluation of assets	The exchange rate differences	Profit after tax distribution	Fund development	Other fund of equity	Total
As the opening previous year	399,985,220,000	19,717,060,000						13,902,917,878	62,539,399,704		496,144,597,582
- Additions of the previous year											
- Profits of the previous year								8,944,562,693			8,944,562,693
- Other additions									8,600,000,000		8,600,000,000
- Reduced capital in the previous year											
- Loss of the previous year											
- Other reduces								(13,900,000,000)			(13,900,000,000)
Previous Period's closing balance	399,985,220,000	19,717,060,000						8,947,480,571	71,139,399,704		499,789,160,275
Opening	399,985,220,000	19,717,060,000						14,708,528,350	71,139,399,704		505,550,208,054
- Additions of the year											
- Profits of the year								14,030,737,802			14,030,737,802
- Other additions											
- Deduction of the year											
- Loss of the year											
- Other reduces								(5,300,000,000)			(5,300,000,000)
Closing	399,985,220,000	19,717,060,000						23,439,266,152	71,139,399,704		514,280,945,856

b) Details of the owners of capital

Description	30/09/2026	01/01/2026
- Capital contributed by the parent company (if the entity is a subsidiary)	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

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

Description	30/09/2026	01/01/2026
- 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		

d) Shares

Description	30/09/2026	01/01/2026
- 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 repurchased)		
+ Ordinary shares	39,998,522	39,998,522
+ Preference shares (classified as equity)		
- Outstanding shares	39,998,522	39,998,522
+ Ordinary shares	39,998,522	39,998,522
+ Preference shares (classified as equity)		

28. The difference revalued assets

Description	This year	Prior 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

Description	This year	Prior 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 reasons)		
Total		

30. Off-Statement of Financial Position items

Description	30/09/2026	01/01/2026
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		

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).

Description (Depending on the nature of each item, the disclosures shall be made in a manner appropriate to the company's actual circumstances)	This year	Prior 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.

VII. Additional information for items presented in the Income Statement

(Unit: VND)

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

Description	This year	Prior year
a) Revenue		
- Revenue from sale of goods and products (excluding revenue from sale or disposal of investment properties)	1,960,530,683,936	1,596,984,646,851
- Revenue from rendering of services (excluding construction services)	7,477,199,889	7,879,038,711
- 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	1,634,008,013,578	1,604,863,685,562
b) Revenue from related parties (details by counterparty)		

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

Description	This year	Prior year
- Trade discounts	40,670,455,887	25,524,649,332
- Sales allowances		
- Sales returns		
Total		

3. Cost of goods sold (COGS)

Description	This year	Prior year
- Cost of goods and products sold (excluding carrying amount and disposal costs of investment properties)	1,819,186,021,162	1,472,799,011,171
- Cost of services rendered (including construction services)	5,619,023,416	5,014,160,939
- 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	1,410,091,208,571	1,477,813,172,110

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

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

5. Finance income

Description	This year	Prior year
- Interest income from deposits and loans	14,587,556,956	5,619,691,077
- Gains from sale or disposal of financial investments		
- Dividends and profit shares received in cash or non-monetary assets		
- Foreign exchange gains		
- Interest income from installment or deferred sales		
- Settlement discounts received		
- Other financial income		
Total	14,587,556,956	5,619,691,077

6. Financial expenses

Description	This year	Prior year
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- Borrowing costs / Interest expenses	381,747,239	565,567,066
- Losses from sale or disposal of financial investments		
- Foreign exchange losses		
- 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	20,578,207	1,875,877
- Reductions in finance costs		
Total	402,325,446	567,442,943

7. Other income

Description	This year	Prior 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	359,361,438	104,301,019
Total	359,361,438	104,301,019

8. Other expenses

Description	This year	Prior 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	100,412,339	10,878
Total	100,412,339	10,878

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

Description	This year	Prior year
a) General and administrative expenses incurred during the period	7,409,299,751	7,015,032,693
b) Selling expenses incurred during the period	107,348,335,135	109,900,162,938

10. Production and business expenses by element

Description	This year	Prior year
- Raw materials and supplies expenses	5,754,227,040	5,862,412,386
- Labor costs	29,867,313,503	27,372,446,438
- Depreciation of fixed assets	9,735,282,117	9,918,315,364
- Outsourced service expenses	34,294,971,253	34,939,751,740
- Other cash expenses	35,105,840,973	38,822,269,703
Total	114,757,634,886	116,915,195,631

11. Corporate income tax expense

Description	This year	Prior year
- Accounting profit before tax	1,959,979,984	3,599,713,748
- 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	443,785,817	719,942,749
Current corporate income tax expense		
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 following tax authority inspections.		

(**) 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 incentives		
- Deferred tax income arising from reversal of deferred tax liabilities		
- Total deferred corporate income tax expense		

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VIII. 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

Description	This year	Prior 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 period.

IX. 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).

Remunerations paid to the Company's Board of Directors and Board of Management, Chief Accountant and other management personnel during the period were as follows:

<i>Board of Directors</i>	<i>Q3.2026</i>	<i>Q3.2025</i>
Mr. Vũ Văn Thực (from 08/01/2026)	200,325,000	
Mr. Hoàng Việt Dũng (up to 08/01/2026)	-	121,155,000
Mr. Đoàn Trúc Lâm	171,715,500	103,629,300
Mr. Nguyễn Hải Long	203,025,000	123,855,000
Mrs. Phan Thị Phương Anh (from 24/04/2025)		
Mrs. Trần Thị Hạnh Thực		
Mr. Trần Anh Khoa (up to 19/03/2025)		
<i>Thu nhập của Ban Giám đốc</i>		
Mr. Nguyễn Hải Long	As above	As above
Mr. Nguyễn Quang Huy	164,328,500	98,597,100
Mr. Phạm Tiến Mạnh	156,181,500	94,428,900
<i>Thu nhập của Ban Kiểm soát</i>		
Mrs. Phạm Thị Diệu Thúy (from 08/01/2026)	155,881,500	-
Mrs. Trần Kim Phụng	131,690,000	95,928,900
Mrs. Lê Thị Thanh Huyền (from 08/01/2026)		
Mr. Nguyễn Cao Hưng (up to 08/01/2026)		
Mr. Mai Đức Thiện (up to 08/01/2026)		
<i>Thu nhập của Kế toán trưởng</i>		
Mrs. Phạm Thị Thùy Vi (from 18/12/2025)	136,923,500	-
Mrs. Phạm Thị Diệu Thúy (Up to 18/12/2025)	-	94,428,900

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.

CASH FLOW STATEMENT
QUARTER 3.2026

Unit: Dong

Indicator	Code	This Quarter		Accumulated from the beginning to the end of the quarter	
		This Year	Last Year	This Year	Last Year
5. Repayment of finance lease liabilities	35	-	-	-	-
6. Dividends and profits paid to owners	36	(245,101,328)	-	(287,361,128)	-
Net cash flows from financing activities	40	(3,025,101,328)	(2,780,000,000)	(5,847,361,128)	(5,560,000,000)
Net increase/(decrease) in cash and cash equivalents during the period (50 = 20 + 30 + 40)	50	(100,108,206,827)	(38,572,658,851)	44,715,191,136	(26,615,514,711)
Cash and cash equivalents at the beginning of the period	60	223,380,809,791	128,586,393,851	78,557,411,828	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	123,272,602,964	90,013,735,000	123,272,602,964	90,013,735,000

Hanoi, October 20th, 2026

Prepared by



Hoang Thi Thuy Chi

Accounting Manager



Pham Thi Thuy Vi

Director



Nguyen Hai Long