PETROVIETNAM GENERAL SERVICES CORPORATION

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 180/DVTHDK-PC

Ho Chi Minh City, July 30th, 2026

PERIODIC INFORMATION DISCLOSURE

Respectfully to : State Securities Commission of Vietnam
Vietnam Exchange
Ho Chi Minh Stock Exchange

1. Organization: PETROVIETNAM GENERAL SERVICES CORPORATION

Securities symbol	:	PET
Address	:	6th Floor, PetroVietnam Tower, No. 1-5 Le Duan Street, Sai Gon Ward, Ho Chi Minh City
Tel	:	(84-28) 3911.7777 Fax: (84-28) 3911.6789
Email	:	info@petrosetco.com.vn
Website	:	https://petrosetco.com.vn/

2. Information to be disclosed:

   Petrovietnam General Services Corporation announces the separate Financial Statements for the second quarter of 2026.

3. This information has been published on the company's website since the signing date of this Letter at the link: https://petrosetco.com.vn/quan-he-co-dong.html.

We hereby commit that the information published above is true and take full legal responsibility for the content of the disclosed information./.

TỔNG CÔNG TY CỔ PHẦN DỊCH VỤ TỔNG HỢP DẦU KHÍ (TÊN CŨ : CÔNG TY CỔ PHẦN DỊCH VỤ DU LỊCH DẦU KHÍ)

Digitally signed by TỔNG CÔNG TY CỔ PHẦN DỊCH VỤ TỔNG HỢP DẦU KHÍ (TÊN CŨ : CÔNG TY CỔ PHẦN DỊCH VỤ DU LỊCH DẦU KHÍ)
Date: 2026.07.30 17:41:10 +07'00'

FOR AND ON BEHALF OF THE ORGANIZATION
Authorized person to disclose information

M.S.D.N:0300452060-C.T.C.P
TỔNG CÔNG TY CỔ PHẦN DỊCH VỤ TỔNG HỢP DẦU KHÍ
THÀNH PHỐ HỒ CHÍ MINH

Tran Thi Thu Huyen

PETROSETCO

SEPARATE FINANCIAL STATEMENTS

PETROVIETNAM GENERAL SERVICES CORPORATION

Quarter II year 2026

CONTENTS

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	31/12/2025 VND
100	**A. SHORT-TERM ASSETS**		**2,890,541,488,540**	**3,716,546,784,477**
110	**I. Cash and cash equivalents**	**03**	**670,704,448,547**	**742,773,735,970**
111	1. Cash		670,704,448,547	742,773,735,970
120	**II. Short-term investments**		**360,921,086,416**	**654,743,088,810**
121	1. Trading securities		183,570,487,679	183,856,477,536
122	2. Provision for diminution in value of trading securities		(14,288,287,113)	(7,413,716,726)
123	3. Investments held-to maturity		191,638,885,850	478,300,328,000
130	**III. Short-term accounts receivable**		**1,773,128,931,159**	**2,231,692,591,122**
131	1. Short-term trade receivables	04	831,021,216,115	1,015,541,721,478
132	2. Short-term prepayments to suppliers		275,818,933,349	274,118,016,863
135	3. Other short-term receivables	05	831,512,005,143	1,116,885,046,690
136	4. Short-term provision for doubtful debts		(165,223,223,448)	(174,852,193,909)
140	**IV. Inventories**	**06**	**67,411,197,977**	**71,151,017,500**
141	1. Inventories		67,411,197,977	71,151,017,500
160	**VI. Other current assets**		**18,375,824,441**	**16,186,351,075**
161	1. Short-term expenses to be allocated	14	2,849,424,657	659,951,291
162	2. Value added tax ("VAT") to be reclaimed		15,350,109,405	15,350,109,405
163	3. Taxes and other receivables from State budget		176,290,379	176,290,379

200	**B.**	**LONG-TERM ASSETS**		**1,179,442,598,790**	**1,197,655,192,759**
210	**I.**	**Long-term receivables**		**23,655,000,000**	**23,655,000,000**
215	1.	Other long-term receivables	05	23,655,000,000	23,655,000,000
220	**II.**	**Fixed assets**		**115,027,431,839**	**117,556,784,759**
221	1.	Tangible fixed assets	07	16,690,122,458	19,219,475,378
222	-	*Historical costs*		*82,980,223,709*	*84,275,855,527*
223	-	*Accumulated depreciation*		*(66,290,101,251)*	*(65,056,380,149)*
227	2.	Intangible fixed assets		98,337,309,381	98,337,309,381
228	-	*Historical costs*		*99,415,932,281*	*99,415,932,281*
229	-	*Accumulated depreciation*		*(1,078,622,900)*	*(1,078,622,900)*
240	**IV.**	**Investment properties**	**08**	**457,612,537,304**	**474,861,507,599**
241	-	Historical costs		852,074,158,578	852,074,158,578
242	-	Accumulated depreciation		(394,461,621,274)	(377,212,650,979)
250	**V.**	**Long-term unfinished asset**		**725,766,667**	**559,100,000**
252	1.	Construction in progress	9	725,766,667	559,100,000
260	**VI.**	**Long-term investments**		**485,545,724,757**	**478,633,315,274**
261	1.	Investment in subsidiaries	10	434,619,343,320	429,519,343,320
262	2.	Investments in joint ventures, associates	11	116,402,457,249	108,202,457,249
263	3.	Investments in equity of other entities	12	2,000,000,000	2,000,000,000
264	4.	Provision for diminution in value of long-term inves	13	(67,476,075,812)	(61,088,485,295)
270	**VII**	**Other long-term assets**		**96,876,138,223**	**102,389,485,127**
271	1.	Long-term expenses to be allocated	14	96,876,138,223	102,389,485,127
280		**TOTAL ASSETS**		**4,069,984,087,330**	**4,914,201,977,236**

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continue)

Code		CAPITAL	Note	30/06/2026 VND	31/12/2025 VND
300	**C.**	**LIABILITIES**		**2,463,098,205,663**	**3,268,555,352,437**
310	**I.**	**Short-term liabilities**		**2,462,558,285,063**	**3,268,435,352,437**
311	1.	Short-term trade payables	15	320,277,340,048	510,342,824,744
314	2.	Taxes and other payables to State	18	2,610,049,167	10,989,854,960
315	3.	Payables to employees		4,096,944,935	11,988,818,228
316	4.	Short-term accrued expenses		10,520,428,437	8,706,254,714
320	5.	Other short-term payments	16	118,057,695,567	101,254,861,027
321	6.	Short-term borrowings	17	2,006,995,826,909	2,625,152,738,764
330	**II.**	**Long-term liabilities**		**539,920,600**	**120,000,000**
338	1.	Other long-term payables		539,920,600	120,000,000
400	**D.**	**OWNER'S EQUITY**		**1,606,885,881,667**	**1,645,646,624,799**
410	**I.**	**Owner's equity**	**19**	**1,606,885,881,667**	**1,645,646,624,799**
411	1.	Contributed capital		1,073,348,310,000	1,073,348,310,000
411a	*0*	*Ordinary shares with voting rights*		*1,073,348,310,000*	*1,073,348,310,000*
412	2.	Share Premium		172,734,720,800	172,734,720,800
415	3.	Treasury shares		(5,427,873,108)	(5,427,873,108)
418	4.	Development investment funds		259,111,461,673	259,111,461,673
421	5.	Undistributed profit after tax	19	107,119,262,302	145,880,005,434
421a		*Undistributed post-tax profits of the previous period*		*91,502,772,927*	*95,839,460,736*
421b		*Post-tax profits of current period/ year*		*15,616,489,375*	*50,040,544,698*
440		**TOTAL CAPITAL**		**4,069,984,087,330**	**4,914,201,977,236**

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TỔNG CÔNG TY CỔ PHẦN DỊCH VỤ TỔNG HỢP DẦU KHÍ
THÀNH PHỐ HỒ CHÍ MINH

Pham Minh Vuong	**Tran Quang Huy**	**Phung Tuan Ha**
Preparer	Chief Accountant	Chairman of the Board of Directors
		Ho Chi Minh City, 26 July 2026

STATEMENT OF INCOME

Ended year 2026

Code	ITEM	Note	Quarter II year 2026 VND	Quarter II year 2025 VND	Ended year 2026 VND	Ended year 2025 VND
01	**1. Revenues from sales and services rendered**		**990,000,319,718**	**1,878,313,774,134**	**2,011,413,499,731**	**3,245,186,938,952**
02	2. Revenue deductions		45,961,456,056	164,950,154,723	94,244,114,860	263,877,597,884
10	**3. Net revenues from sales and services rendered**	**21**	**944,038,863,662**	**1,713,363,619,411**	**1,917,169,384,871**	**2,981,309,341,068**
11	**4. Cost of goods sold**	**22**	**913,433,235,614**	**1,685,105,077,328**	**1,847,603,774,146**	**2,927,876,959,658**
20	**5. Gross revenues from sales and services rendered**		**30,605,628,048**	**28,258,542,083**	**69,565,610,725**	**53,432,381,410**
22	6. Financial income	23	28,074,915,289	37,335,150,541	50,904,067,076	57,107,813,389
23	7. Financial expense	24	36,131,982,346	22,330,305,950	75,233,535,060	42,626,582,805
24	*In which: Interest expenses*		*30,260,872,288*	*19,196,165,817*	*55,161,415,984*	*38,326,445,448*
25	8. Selling expenses	25	975,744,917	587,447,582	3,786,084,995	1,858,935,427
26	9. General administrative expenses	26	14,038,360,790	31,963,699,112	25,196,140,431	45,333,909,368
30	**10. Net profit from operating activities**		**7,534,455,284**	**10,712,239,980**	**16,253,917,315**	**20,720,767,199**
31	12. Other income		205,458,700	-	205,458,700	-
32	11. Other expense		1,824,328	899,008	1,879,328	1,899,090
40	**12. Other profit (loss)**		**203,634,372**	**(899,008)**	**203,579,372**	**(1,899,090)**
50	**13. Total profit before tax**		**7,738,089,656**	**10,711,340,972**	**16,457,496,687**	**20,718,868,109**
51	14. Current corporate income tax expenses	27	(990,727,699)	4,782,157,619	841,007,312	6,838,108,786
60	**15. Profit after corporate income tax**		**8,728,817,355**	**5,929,183,353**	**15,616,489,375**	**13,880,759,323**

Preparer	Chief Accountant	Chairman
Pham Minh Vuong Preparer	**Tran Quang Huy** Chief Accountant	**Phung Tuan Ha** Chairman of the Board of Directors *Ho Chi Minh City, 26 July 2026*

M.S.D.N:0300452060-C.T.C.P
TỔNG CÔNG TY CỔ PHẦN DỊCH VỤ TỔNG HỢP DẦU KHÍ
T.P. HỒ CHÍ MINH

STATEMENT OF CASH FLOWS

Ended year 2026
(indirect method)

Code	ITEM		Note	Ended year 2026 VND	Ended year 2025 VND
	I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
01	***1.***	***Profit before tax***		***16,457,496,687***	***20,718,868,109***
	2.	***Adjustments for***			
02	-	Depreciation of fixed assets and investment	8,9	19,652,358,987	21,171,297,708
03	-	Provisions		3,633,190,443	18,223,111,823
05	-	Gains / losses from investment		(42,249,654,081)	(30,759,241,660)
06	-	Interest expense	24	55,161,415,984	38,326,445,448
08	***3.***	***Profit from operating activities before changes in working capital***		***52,654,808,020***	***67,680,481,428***
09	-	Increase/Decrease in receivables		468,192,630,424	(604,151,802,725)
10	-	Increase/Decrease in inventory		3,739,819,523	285,542,233,000
11	-	Increase/Decrease in payables (excluding interest payables, enterprise income tax payables)		(178,279,118,433)	(183,103,793,062)
12	-	Increase/Decrease in prepaid expenses		3,323,873,538	(3,492,051,169)
13	-	Increase/Decrease in trading securities		285,989,857	24,296,820,132
14	-	Interest expenses paid		(55,161,415,984)	(38,389,744,114)
15	-	Corporate income tax paid		(9,862,123,798)	-
17	-	Other expenses on operating activities		(3,002,432,682)	(2,557,115,895)
20	***Net cash flows from operating activities***			***281,892,030,465***	***(454,174,972,405)***
	II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
21	1.	Purchase of fixed assets and other long-term assets		(166,666,667)	(1,797,800,000)
22	2.	Proceeds from disposals of fixed assets and other long-term assets		270,000,000	-
23	3.	Loans to other entities and purchase of debt instruments of other entities		(667,940,569,747)	(411,000,000,000)
24	4.	Collection of loans and resale of debt instrument of other entities		954,602,011,897	591,000,000,000
25	5.	Equity investments in other entities		(13,300,000,000)	-
27	6.	Interest and dividend received		42,105,618,309	95,865,540,838
30	***Net cash flows from investing activities***			***315,570,393,792***	***274,067,740,838***

STATEMENT OF CASH FLOWS

Ended year 2026
(indirect method)

Code	ITEM	Note	Ended year 2026	Ended year 2025
			VND	**VND**
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		2,233,465,659,843	3,070,582,459,510
34	2. Repayment of principal		(2,851,622,571,698)	(3,270,244,110,002)
36	3. Dividends or profits paid to owners		(51,374,799,825)	-
40	***Net cash flows from financing activities***		***(669,531,711,680)***	***(199,661,650,492)***
50	**Net cash flows within the year**		**(72,069,287,423)**	**(379,768,882,059)**
60	**Cash and cash equivalents at beginning of the year**		**742,773,735,970**	**900,448,980,713**
70	**Cash and cash equivalents at end of the year**	**03**	**670,704,448,547**	**520,680,098,654**

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TỔNG CÔNG TY CỔ PHẦN DỊCH VỤ TỔNG HỢP DẦU KHÍ
THÀNH PHỐ HỒ CHÍ MINH

Pham Minh Vuong	**Tran Quang Huy**	**Phung Tuan Ha**
Preparer	Chief Accountant	Chairman of the Board of Directors
		Ho Chi Minh City, 26 July 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Ended year 2026

1 . BACKGROUND

Forms of Ownership

PetroVietnam General Services Corporation ("the Corporation") is a joint stock company established in Socialist Republic of Vietnam pursuant to the Enterprise registration certificate No. 0300452060 dated 29 September 2006 was initially issued by the Department of Finance of Ho Chi Minh City (formerly Department of Planning and Investment of Ho Chi Minh City) and the latest 24rd amended Enterprise registration certificate dated 6 May 2026.

The Corporation's shares were officially listed on Ho Chi Minh City Stock Exchange ("HOSE") on 12 September 2007 with stock symbol "PET" pursuant to Decision No. 94/QD-SGDHCM issued by the General Director of the HOSE on 13 August 2007.

Registered office: 6th Floor, PetroVietnam Tower, No. 1-5 Le Duan Street, Saigon Ward, Ho Chi Minh City, Vietnam.

The Corporation's business activities are providing services and trading of commodity.

The principal activities of the Corporation include:

- support and management services;
- sale of supplies, office equipment, audio-visual equipment;
- lease of warehouses, workshops, premises and office;
- real estate development, trading and management;
- trading of telecommunication equipment;
- trading fertilisers, pesticides and chemicals used in agricultural industry; and
- provide human resources and project support services.

The normal business cycle of the Corporation is 12 months.

As at 30 June 2026, the Corporation had 64 employees (as at 31 December 2025: 61 employees).

As at 30 June 2026, the Corporation had 12 direct subsidiaries, 3 indirect subsidiaries, 5 direct associates, 1 indirect associate, and 1 dependent accounting unit which have no legal status.

Details of direct subsidiaries and direct associates are presented in Note 11 – Investments. Details of indirect subsidiaries, indirect associates and dependent accounting unit are as indicated hereunder:

No.	Company	Principal activities	Place of incorporation and operation	Ownership %	Voting rights %
	Indirect subsidiaries				
1	Binh Minh Electronics Refrigeration Joint Stock Company ("Binh Minh")	Trading of electronic devices	Ho Chi Minh City	71.16	92.5
2	Nha Trang Petroleum Services Trading Company Limited ("Nha Trang PST")	Wholesale of solid, liquid, gaseous fuels and related products	Khanh Hoa Province	99.79	100
3	An Lac Nhon Trach Limited Liability Company ("An Lac Nhon Trach")	Packaging services for the paper products	Dong Nai Province	76.93	100
	Indirect associates				
1	Vietecom Digital Trade and Investment Joint Stock Company ("Vietecom")	Trading of electronic components	Ha Noi City	15.39	20
	The dependent accouting unit that dose not have legal status				
1	Petroleum Industrial Materials Distribution Company ("PIMD")	Wholesale of fuels	Ho Chi Minh City	100	100

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Basis of preparation of separate financial statements

The separate financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of separate financial statements. The separate financial statements have been prepared under the historical cost convention.

The accompanying separate financial statements are not intended to present the separate financial position and separate financial performance and separate cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

Accounting Standards and Accounting System

Applicable Accounting Policies

The Company applies Enterprise Accounting System issued under Circular No.99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

2.2 . Fiscal year

The Corporation's fiscal year is from 1 January to 31 December.

2.3 . Currency

The separate financial statements are measured and presented in Vietnamese Dong ("VND"), which is the Corporation's accounting currency.

2.4 . Exchange rates

Transactions arising in foreign currencies are translated at exchange rates prevailing at the transaction dates. Foreign exchange differences arising from these transactions are recognised in the separate income statement.

Monetary assets and liabilities denominated in foreign currencies at the Separate Statement Of Financial Position date are respectively translated at the buying and selling exchange rates at the Separate Statement Of Financial Position date of the commercial bank with which the Corporation regularly transacts. Foreign currencies deposited in bank at the Separate Statement Of Financial Position date are translated at the buying exchange rate of the commercial bank where the Corporation opens its foreign currency accounts. Foreign exchange differences arising from these translations are recognised in the separate income statement.

2.5 . Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks and other short-term investments with an original maturity of three months or less.

2.6 . Receivables

Receivables represent trade receivables from customers arising from sales of goods and rendering of services or non-trade receivables from others and are stated at cost. Provision for doubtful debts is made for each outstanding amount based on overdue days in payment according to the initial payment commitment (exclusive of the payment rescheduling between parties) or based on the estimated loss that may arise. The difference between the provision of this year and the provision of the previous year is recognised as an increase or decrease of general and administration expenses in the year. Bad debts are written off when identified as uncollectible.

Receivables are classified into short-term and long-term receivables on the Separate Statement Of Financial Position based on the remaining period from the Separate Statement Of Financial Position date to the maturity

2.7 . Inventories

Inventories are stated at the lower of cost and net realisable value. Cost of inventories is determined by the weighted average method and includes all costs of purchase, costs of conversion and other directly-related costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the normal course of business, less the estimated costs of completion and selling expenses.

The Corporation applies the perpetual system for inventories.

Provision is made, where necessary, for obsolete, slow-moving and defective inventory items. The difference between the provision of this year and the provision of the previous year is recognised as an increase or decrease of cost of goods sold in the year.

2.8 . Investments

Trading securities

Trading securities are securities other financial instruments, which are held for trading to earn profits.

Trading securities are initially recorded at historical cost including cost of acquisition and any expenditure that is directly attributable to the acquisition. Subsequently, the Chairman reviews all outstanding investments to determine the amount of provision to recognise at the year end. The provision for diminution in value of trading securities is made when their carrying value is higher than their market value. Changes in the provision balance during the fiscal year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

The Corporation recognises trading securities when it has ownership of the assets, specifically as follows:

- Listed securities are recognised at the time of order matching; and
- Unlisted securities are recognised at the time when official ownership is established in accordance with regulations.

Profit or loss from liquidation or disposal of trading securities is recognised in the separate income statement. The costs of trading securities disposed are determined by using the moving weighted average method.

Investments held to maturity

Investments held to maturity are investments which the Corporation has a positive intention and ability to hold until maturity.

Investments held to maturity include term deposits and bonds. Those investments are initially accounted for at cost. Subsequently, the Chairman reviews all outstanding investments to determine the amount of provision to recognise at the year end.

Provision for diminution in value of investments held to maturity is made when there is evidence that the investment is uncollectible in whole or in part. Changes in the provision balance during the fiscal year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Investments held to maturity are classified into short-term and long-term investments held to maturity on the Separate Statement Of Financial Position based on the remaining period from the Separate Statement Of Financial Position date to the maturity date.

Investments in subsidiaries

Subsidiaries are all entities whose financial and operating policies the Corporation has the power to govern in order to gain future benefits from their activities generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Corporation controls another entity.

Investments in subsidiaries are initially recorded at cost of acquisition plus other expenditure directly attributable to the investment. Subsequently, the Chairman reviews all outstanding investments to determine the amount of provision to recognise at the year end.

Investments in associates

Associates are the investments that the Corporation has significant influence but not control over and the Corporation would generally have from 20% to less than 50% of the voting rights of the investee.

Investments in associates are initially recorded at cost of acquisition including purchase cost or capital contribution value plus other expenditures directly attributable to the investments. Subsequently, the Chairman reviews all outstanding investments to determine the amount of provision to recognise at the year end.

Investments in other entities

Investment in other entities are investments in equity instruments of other entities without controlling rights or co-controlling rights, or without significant influence over the investee. These investments are accounted for initially at cost. Subsequently, the Chairman reviews all outstanding investments to determine the amount of provision to recognise at the year end.

Provision for investments in subsidiaries, associates and other entities

Provision for investments in subsidiaries, associates and other entities is made when there is a diminution in value of the investments at the year end.

Provision for investments in subsidiaries and associates is calculated based on the loss of investees.

Provision for investments in other entities is calculated based on market value if market value can be determined reliably. If market value cannot be determined reliably, the provision is calculated similarly to provision for investments in subsidiaries and associates.

Changes in the provision balance during the fiscal year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

2.9 . Lendings

Lendings are lendings granted for the earning interest under agreements among parties but not for being traded as securities.

Lendings are initially recognised at cost. Subsequently, the Chairman reviews all outstanding amounts to determine the amount of provision to recognise at the year end. Provision for doubtful lendings is made for each lending based on overdue days in payment of principals according to the initial payment commitment (exclusive of the payment rescheduling between parties) or based on the estimated loss that may arise. Changes in the provision balance during the fiscal year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Lendings are classified into short-term and long-term lendings on the Separate Statement Of Financial Position based on the remaining term of the lendings as at the Separate Statement Of Financial Position date.

2.10 . Fixed assets

Tangible and intangible fixed assets

Fixed assets are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the separate income statement when incurred in the year.

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line basis so as to write off the depreciable amount of the fixed assets over their estimated useful lives. Depreciable amount equals to the historical cost of fixed assets recorded in the separate financial statements minus (-) the estimated disposal value of such assets. The principal annual rates of each asset class are as follows:

- Plant and buildings	2% - 20%
- Machinery and equiment	5% - 50%
- Motor vihicles	10% - 17%
- Office equipment	20% - 33%
- Land use rights	2% - 3%
- Computer software	33%

Land use rights granted by the State for which land use fees are collected, land use rights acquired in a legitimate transfer, and prepaid land use rights obtained under land rental contracts which are effective before the effective date of land law 2003 (ie. 1 July 2004) and which land use right certificates are granted.

Definite land use rights are stated at costs less accumulated amortisation. Costs of land use rights consists of its purchased prices and any directly attributable costs in obtaining the land use rights. Land use rights are amortised using the straight-line basis over the terms of the land use right certificates.

Indefinite land use rights are stated at costs and not amortised.

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the separate income statement.

Construction in progress

Construction in progress represents the cost of assets in the course of construction for production, rental or administrative purposes, or for purposes not yet determined, which are recorded at cost and are comprised of such necessary costs to construct, repair and maintain, upgrade, renew or equip the projects with technologies as construction costs; costs of tools and equipment; project management expenditure; construction consulting expenditure; and capitalised borrowing costs for qualifying assets in accordance with the Corporation's accounting policies. Depreciation of these assets, on the same basis as other fixed assets, commences when they are ready for their intended use.

2.11 . Operating leases

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the separate income statement on a straight-line basis over the term of the lease.

2.12 . Investment properties

Nguyên giá của bất động sản đầu tư là toàn bộ các chi phí (tiền hoặc tương đương tiền) mà Tổng Công ty bỏ ra hoặc giá trị hợp lý của các khoản khác đưa ra trao đổi để có được bất động sản đầu tư tính đến thời điểm mua hoặc xây dựng hoàn thành bất động sản đầu tư đó. Các chi phí phát sinh sau ghi nhận ban đầu chỉ được ghi tăng nguyên giá bất động sản đầu tư nếu các chi phí này chắc chắn làm tăng lợi ích kinh tế trong tương lai do sử dụng tài sản đó. Các chi phí phát sinh không thỏa mãn điều kiện trên được ghi nhận là chi phí sản xuất, kinh doanh trong năm tài chính.

Depreciation and amortization

Investment properties held for lease are depreciated under the straight-line basis to write off the depreciable amount of the assets over their estimated useful lives. Depreciable amount equals to the historical cost of assets recorded in the separate financial statements minus (-) the estimated disposal value of such assets. The principal annual rates used are as follows:

- Plant and buildings 3% - 33%

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of investment properties and are recognised as income or expense in the separate income statement.

2.13 . Expenses to be allocated

Expenses to be allocated include short-term and long-term prepayments on the Separate Statement Of Financial Position . Short-term expenses to be allocated represent prepayments for services that do not meet the recognition criteria for fixed assets; for a period not exceeding 12 months or a business cycle from the date of prepayment. Long-term expenses to be allocated represent prepayments for services; or tools, which do not meet the recognition criteria for fixed assets; for a period exceeding 12 months or more than one business cycle from the date of prepayment. Expenses to be allocated are recorded at historical cost and allocated on a straight-line basis over their estimated useful lives.

Prepayments for land rental contracts which are not recorded as intangible assets are recorded as deferred expenses and allocated using the straight-line basis over the prepaid lease term.

2.14 . Payables

Classifications of payables are based on their nature as follows:

- Trade accounts payable are trade payables arising from purchase of goods and services; and
- Other payables are non-trade payables and payables not relating to purchases of goods and services.

Payables are classified into short-term and long-term payables on the Separate Statement Of Financial Position based on the remaining period from the Separate Statement Of Financial Position date to the maturity date.

2.15 . Borrowings

Borrowings include borrowings from banks and credit institutions.

Borrowings are classified into short-term and long-term borrowings on the Separate Statement Of Financial Position based on their remaining period from the Separate Statement Of Financial Position date to the maturity

Borrowing costs are recognised in the separate income statement when incurred.

2.16 . Accrued expenses

Accrued expenses include liabilities for goods and services received in the year but not yet paid due to pending invoices or insufficient records and documents. Accrued expenses are recorded as expenses in the reporting year.

2.17 . Provision

Provisions are recognised when the Corporation has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisions are measured at the expenditures expected to be required to settle the obligation. If the time value of money is material, provision will be measured at the present value using a pre-tax rate that reflects current market

2.18 . Capital and reserves

Owners' capital

Owners' capital is recorded according to the actual amounts contributed at the par value of the shares.

Share premium

Share premium is the difference between the par value and the issue price of shares and the difference between the repurchase price and re-issuing price of treasury shares.

Treasury shares

Treasury shares bought before the effective date of the Securities Law (ie. 1 January 2021) are shares issued by the Corporation and bought back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities.

Treasury shares bought after 1 January 2021 will be cancelled and adjusted to reduce equity.

2.19 . Appropriation of profit

The Corporation's dividends are recognised as a liability in the separate financial statements in the year based on the date when the shareholders list for dividends payment is finalised in according with the Board of Directors's Resolution after the dividends payment plan are approved at the Annual General Meeting of Shareholders.

Net profit after CIT could be distributed to shareholders after approval at Annual General Meeting of Shareholders, and after appropriation to other funds in accordance with the Corporation's charter and Vietnamese

The Corporation's funds are as below:

Investment and development fund

The investment and development fund is appropriated from profit after CIT of the Corporation and approved by shareholders at the Annual General Meeting of Shareholders. This fund is used for expanding and developing the

Bonus and welfare fund

The bonus and welfare fund is appropriated from the Corporation's net profit after CIT and subject to shareholders' approval at the Annual General Meeting of Shareholders. This fund is presented as a liability on the Separate Statement Of Financial Position . This fund is used for rewarding and encouraging, enhancing the physical and

2.20 . Revenue recognition

Revenue from sale of goods

Revenue from sale of goods is recognised in the separate income statement when all five (5) of the following conditions are satisfied:

- The Corporation has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Corporation; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods.

Revenue is recognised in accordance with the "substance over form" principle and allocated to each sale obligation. If the Corporation gives promotional goods to customers associated with their purchases, the Corporation allocates the total considerations received between goods sold and promotional goods. The cost of promotional goods is recognised as cost of goods sold in the separate income statement.

Revenue from rendering of services

Revenue from rendering of services is recognised in the separate income statement when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Revenue from rendering of services is only recognised when all four (4) of the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The percentage of completion of the transaction at the Separate Statement Of Financial Position date can be
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from rendering ò operation lease services

Revenue from rendering of operating lease services is recognised in the separate income statement on a straight-line basis over the lease term.

Interest income

Interest income is recognised in the separate income statement on the basis of the actual time and interest rates for each period when both (2) of the following conditions are satisfied:

- It is probable that economic benefits associated with the transaction will flow to the Corporation; and
- Income can be measured reliably.

Dividends and distributable profits income

Income from dividends and distributable profits is recognised in the separate income statement when both (2) of the following conditions are satisfied:

- It is probable that economic benefits associated with the transaction will flow to the Corporation; and
- Income can be measured reliably.

Income from dividends and distributable profits is recognised when the Corporation has established receiving rights from investees.

2.21 . Sales deductions

Sales deductions include trade discounts, sales returns and allowances. Sales deductions incurred in the same year of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that year.

Sales deductions for sales of products, goods or rendering of services which are sold and rendered in the year but are incurred after the Separate Statement Of Financial Position date but before the issuance of the separate financial statements are recorded as a deduction from the revenue of the reporting year.

2.22 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are the cost of merchandises sold or services rendered during the year and recorded on the basis of matching with revenue and on a prudent basis.

2.23 . Financial expenses

Financial expenses are expenses incurred in the year for financial activities including expenses or losses relating to financial investment activities; expenses of borrowing; losses from trading of securities and provision for diminution in value of investments.

2.24 . Selling expenses

Selling expenses represent expenses that are incurred in the process of selling goods and providing services.

2.25 . General and administration expenses

General and administration expenses represent expenses that are incurred for administrative purposes of the Corporation.

2.26 . Current and deferred income tax

Income tax includes all income tax which is based on taxable profits. Income tax expense comprises current income tax expense and deferred income tax expense.

Current income tax is the amount of income taxes payable or recoverable in respect of the current year taxable profits at the current year tax rates. Current and deferred income tax are recognised as an income or an expense and included in the profit or loss of the year, except to the extent that the income tax arises from a transaction or event which is recognised, in the same or a different year, directly in equity.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the separate financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of occurrence affects neither the accounting nor the taxable profit or loss. Deferred income tax is determined at the tax rates that are expected to apply to the financial year when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the Separate Statement Of Financial Position date.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

2.27 . Related Parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Corporation, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Corporation. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Corporation that gives them significant influence over the Corporation, key management personnel, including Chairman and members of the Board of Directors, the Board of Management of the Corporation and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering its relationships with each related party, the Corporation considers the substance of the relationships, not merely the legal form.

2.28 . Segment reporting

A segment is a component which can be separated by the Corporation engaged in sales of goods or rendering of services (business segment), or sales of goods or rendering of services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from those of other segments. The Chairman of the Corporation has determined that the business's risk and profitability are primarily influenced by differences in the types of products and services the Corporation provides. As a result, the primary segment reporting of the Corporation is presented in respect of the Corporation's business segments.

2.29 . Critical accounting estimates

The preparation of separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of separate financial statements requires the Chairman to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the separate financial statements and the reported amounts of revenues and expenses during the financial year.

Such estimates and assumptions are continually evaluated. They are based on historical experiences and other factors, including expectations of future events that may have a financial impact on the Corporation and that are assessed by the Chairman to be reasonable under the circumstances.

3 . CASH AND CASH EQUIVALENTS

	30/06/2026	31/12/2025
	VND	VND
Cash on hand	732,350,878	755,155,768
Cash at banks	669,972,097,669	742,018,580,202
	670,704,448,547	**742,773,735,970**

4 . SHORT-TERM TRADE ACCOUNTS RECEIVABLE

	30/06/2026	31/12/2025
	VND	VND
Related parties (Note 28)	804,051,541,073	975,653,897,395
Third parties	26,969,675,042	39,887,824,083
	831,021,216,115	**1,015,541,721,478**

5 . OTHER RECEIVABLES

	30/06/2026	31/12/2025
	VND	VND
Short-term		
Related parties (Note 28)	821,412,453,436	1,102,735,480,067
Third parties	10,099,551,707	14,149,566,623
	831,512,005,143	**1,116,885,046,690**
Long-term		
Deposits	23,655,000,000	23,655,000,000
	23,655,000,000	**23,655,000,000**

6 . INVENTORIES

	30/06/2026	31/12/2025
	VND	VND
Goods in transit	67,381,140,477	71,120,960,000
Merchandises	30,057,500	30,057,500
	67,411,197,977	**71,151,017,500**

7 . TANGIBLE FIXED ASSETS

	Buildings	Machinery, equipment	Transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Original cost					
As at opening year	61,670,169,589	12,125,319,566	8,851,781,618	1,628,584,754	84,275,855,527
- Liquidating	-	-	(1,295,631,818)	-	(1,295,631,818)
As at closing year	**61,670,169,589**	**12,125,319,566**	**7,556,149,800**	**1,628,584,754**	**82,980,223,709**
Accumulated depreciation					
As at opening year	55,921,199,959	5,516,075,633	2,116,403,129	1,502,701,428	65,056,380,149
Depreciation	580,138,848	1,077,651,360	718,648,482	26,950,002	2,403,388,692
- Liquidating	-	-	(1,169,667,590)	-	(1,169,667,590)
As at closing year	**56,501,338,807**	**6,593,726,993**	**1,665,384,021**	**1,529,651,430**	**66,290,101,251**
Net carrying amount					
As at opening year	5,748,969,630	6,609,243,933	6,735,378,489	125,883,326	19,219,475,378
As at closing year	**5,168,830,782**	**5,531,592,573**	**5,890,765,779**	**98,933,324**	**16,690,122,458**

- The historical cost of fully depreciated tangible fixed assets but still in use as at 31 June 2026 was VND 32.93 billion

8 . INVESTMENT PROPERTIES

Investment properties for lease

	Land use rights
	VND
Original cost	
As at opening year	852,074,158,578
As at closing year	**852,074,158,578**
Accumulated depreciation	
As at opening year	377,212,650,979
- Depreciation	17,248,970,295
As at closing year	**394,461,621,274**
Net carrying amount	
As at opening year	474,861,507,599
As at closing year	**457,612,537,304**

Investment properties represent the value of buildings of the Living Quarters of Nghi Son Refinery and Petrochemical Complex Project ("Nghi Son Project") being constructed and held for lease.

	30/06/2026	31/12/2025
	VND	**VND**
Open balance	**559,100,000**	**559,100,000**
Additions	166,666,667	-
Closing balance	**725,766,667**	**559,100,000**

10 . Investment properties held for sale

Company	Place of incorporation and operation	Ownership	Voting rights	Principal activities
Petroleum General Distribution Services Joint Stock Company	Ho Chi Minh City	73,80%	73,80%	Distribution electronic equipments and devices
Mien Trung Petroleum Services and Trading Joint Stock Company	Quang Ngai Province	99,79%	99,79%	Trading and rendering of services
Petrosetco Assets Management Joint Stock Company	Ha Noi City	71,46%	71,46%	Property management and services
Petrosetco Vung Tau General Services Joint Stock Company	Ho Chi Minh City	70%	70%	Provide cater services and commodities
Petroleum Offshore Trading and Services Joint Stock Company	Ho Chi Minh City	60%	60%	Trading and rendering of services
Smart Convergence Joint Stock Company	Ho Chi Minh City	55%	55%	Distributing electronic components and devices
Cape Pearl Single-Member Limited Liability Company	Ho Chi Minh City	100%	100%	Real estate business
Petroleum Retail Services Joint Stock Company	Ho Chi Minh City	72,75%	75%	Suspended operations
Viet Nam Petroleum Logistics Service Joint Stock Company	Ho Chi Minh City	44%	66,6%	Transportation service
Petroleum High Technology Products Distribution Joint Stock	Ho Chi Minh City	51%	51%	Distributing electronic components and devices
Petroleum Saigon General Services Company Limited	Ho Chi Minh City	100%	100%	Suspended operations
Gelex Bac Sai Gon 1 Infrastructure Company Limited	Ho Chi Minh City	51%	51%	Construction of wastewater treatment plants

Details of investments is subsidiaries are as follows:

	30/06/2026	31/12/2025
	VND	VND
Petroleum General Distribution Services Joint Stock Company	113,600,000,000	113,600,000,000
Mien Trung Petroleum Services and Trading Joint Stock	74,742,000,000	74,742,000,000
PetroVietnam Assets Management Joint Stock Company	58,962,908,969	58,962,908,969
Petroleum Vung Tau General Services Joint Stock Company	64,341,999,232	64,341,999,232
Petroleum Offshore Trading and Services Company Limited	31,681,662,678	31,681,662,678
Smart Convergence Joint Stock Company	16,500,000,000	16,500,000,000
Cape Pearl Single-Member Limited Liability Company	39,940,772,441	39,940,772,441
Petrosetco Retail Services Joint Stock Company	7,650,000,000	7,650,000,000
Petroleum Logistics Service Joint Stock Company	6,600,000,000	6,600,000,000
Petroleum High Technology Products Distribution Joint Stock	5,100,000,000	5,100,000,000
Petroleum Saigon General Services Company Limited	10,400,000,000	10,400,000,000
Gelex Bac Sai Gon 1 Infrastructure Company Limited	5,100,000,000	-
	434,619,343,320	**429,519,343,320**

According to the Resolution No. 09/DVTHDK-QĐ dated 12 February 2026, the Corporation agreed to contribute its capital obligation into Gelex Bac Sai Gon 1 Infrastructure Company Limited with a total contribution of VND5.1 billion accounting for 51% of charter capital and has contributed VND5.1 billion.

11 . INVESTMENTS IN ASSOCIATES

	30/06/2026	31/12/2025
	VND	VND
Pedaco Green Environment Joint Stock Company	77,842,500,000	77,842,500,000
Petro Tower Limited Company	14,359,957,249	14,359,957,249
Vinh Hoa Emerald Bay International Hospitality Company Limited	16,000,000,000	16,000,000,000
Gelex Bac Sai Gon 2 Infrastructure Company Limited	4,100,000,000	-
Gelex West City Infrastructure Company Limited	4,100,000,000	-
	116,402,457,249	**108,202,457,249**

According to the Resolution No. 22/DVTHDK-QĐ dated 9 July 2018, the Corporation agreed to contribute its capital obligation into Vinh Hoa Emerald Bay International Hospitality Company Limited with a total contribution of VND111.2 billion accounting for 20% of charter capital and has contributed VND16 billion.
According to the Resolution No. 09/DVTHDK-QĐ dated 12 February 2026, the Corporation agreed to contribute its capital obligation into Gelex Bac Sai Gon 2 Infrastructure Company Limited with a total contribution of VND4.1 billion accounting for 41% of charter capital and has contributed VND4.1 billion.
According to the Resolution No. 11/DVTHDK-QĐ dated 12 February 2026, the Corporation agreed to contribute its capital obligation into Gelex West City Infrastructure Company Limited with a total contribution of VND4.1 billion accounting for 41% of charter capital and has contributed VND4.1 billion.

12 . INVESTMENT IN OTHER ENTITY

	30/06/2026	31/12/2025
	VND	VND
PetroVietnam Central Biofules Joint Stock Company	2,000,000,000	2,000,000,000
	2,000,000,000	**2,000,000,000**

13 . PROVISION FOR DIMINUTION IN VALUE OF LONG-TERM INVESTMENTS

	30/06/2026	31/12/2025
	VND	VND
Petroleum Saigon General Services Company Limited	1,641,016,490	1,641,016,490
Petroleum Retail Services Joint Stock Company	7,650,000,000	7,650,000,000
Smart Convergence Joint Stock Company	16,500,000,000	16,500,000,000
PetroVietnam Central Biofules Joint Stock Company	2,000,000,000	2,000,000,000
Pedaco Green Environment Join Stock Company	19,806,777,739	13,419,187,222
Petro Tower Limited Company	12,840,462,037	12,840,462,037
Cape Pearl Single-Member Limited Liability Company	7,037,819,546	7,037,819,546
	67,476,075,812	**61,088,485,295**

14 . SHORT-TERM EXPENSES TO BE ALLOCATED

	30/06/2026	31/12/2025
	VND	VND
Office rental expenses (i)	81,410,454,361	81,378,563,154
Land rental fee (ii)	13,472,391,338	13,695,064,604
Others	1,993,292,524	7,315,857,369
	96,876,138,223	**102,389,485,127**

(i) A Deferred expensess for PetroVietnam to rent the 2.619,37m2 of area at PetroVietnam Tower, No. 1-5 Le Duan Street, Sai Gon Ward, Ho Chi Minh City. The prepaid office rental shall be amortized in business operation expenses based on the straight-line method within 50 years from date 01 November 2010.

(i) A Deferred expensess land rental for Vietnam State Tresury – Vung Tau Branch for renting land located at 01 Le Quang Dinh Street and 30/4 Street, Rach Dua Ward, Ho Chi Minh City. This prepaid rental shall be amortized in business operation activities based on the straight-line method wihtin 36 years from date 01 January 2020.

15 . SHORT-TERM TRADE ACCOUNT PAYABLES

	30/06/2026	31/12/2025
	VND	VND
Related parties (Note 28)	12,503,270,294	34,253,608,434
Third parties	307,774,069,754	476,089,216,310
	320,277,340,048	**510,342,824,744**

16 . OTHER SHORT-TERM PAYABLES

	30/06/2026	31/12/2025
	VND	VND
Related parties (Note 28)	110,577,556,579	91,377,073,513
Third parties	7,480,138,988	9,877,787,514
	118,057,695,567	**101,254,861,027**

17 . SHORT-TERM LOANS AND DEBTS

	30/06/2026	**31/12/2025**
	VND	**VND**
Joint Stock Commercial Bank for Foreign Trade of Vietnam	457,258,927,612	572,252,197,284
Vietnam Joint Stock Commercial Bank For Industry And Trade	-	398,188,723,590
Vietnam Technological and Commercial Joint Stock Bank	-	389,770,746,284
Bank for Investment and Development of Vietnam Joint Stock Compa	949,826,326,954	799,161,882,400
Vietnam Maritime Bank - MSB	400,372,034,448	200,688,737,208
Vietnam International Bank	164,828,833,200	-
Military Commercial Joint Stock Bank	-	194,777,212,800
Current portion of long-term loan	-	69,336,620,072
Others	34,709,704,695	976,619,126
	2,006,995,826,909	**2,625,152,738,764**

Bank loans are for the working capital. The interest rates of the borrowings are determined at the time of disbursement.

18 . TAX AND OTHER PAYABLES TO THE STATE

	30/06/2026	31/12/2025
	VND	VND
Value added tax	1,606,398,510	1,115,842,804
Corporate income tax	841,007,312	9,862,123,798
Personal income tax	162,643,345	11,888,358
	2,610,049,167	**10,989,854,960**

19 . OWNER'S EQUITY

a) Stock

	30/06/2026	31/12/2025
Quantity of issued stocks	107,334,831	107,334,831
- *Common stocks*	*107,334,831*	*107,334,831*
Quantity of repurchased stocks	612,700	612,700
- *Common stocks*	*612,700*	*612,700*
Quantity of circulation stocks	106,722,131	106,722,131
- *Common stocks*	*106,722,131*	*106,722,131*

b) Details of owner's invested capital

	Rate	30/06/2026	Rate	31/12/2025
	(%)	VND	(%)	VND
HD Capital Joint Stock Company	16.74	179,732,000,000	16.74	179,732,000,000
VietinBank Fund Management Company Limited	13.37	143,500,000,000	-	-
Other shareholders	69.89	750,116,310,000	83.26	893,616,310,000
	100	**1,073,348,310,000**	**100**	**1,073,348,310,000**

19 . VỐN CHỦ SỞ HỮU

c) Bảng đối chiếu biến động của vốn chủ sở hữu

	Vốn đầu tư của chủ sở hữu	Thặng dư vốn cổ phần	Cổ phiếu mua lại của chính mình	Quỹ đầu tư phát triển	Lợi nhuận chưa phân phối	Cộng
	VND	VND	VND	VND	VND	VND
Số dư đầu năm trước	**1,073,348,310,000**	**172,734,720,800**	**(5,427,873,108)**	**259,111,461,673**	**99,238,117,114**	**1,599,004,736,479**
Lãi trong kỳ trước	-	-	-	-	50,040,544,698	50,040,544,698
Trích quỹ khen thưởng phúc lợi	-	-	-	-	(3,398,656,378)	(3,398,656,378)
Số dư cuối năm trước	**1,073,348,310,000**	**172,734,720,800**	**(5,427,873,108)**	**259,111,461,673**	**145,880,005,434**	**1,645,646,624,799**
Số dư đầu năm nay	**1,073,348,310,000**	**172,734,720,800**	**(5,427,873,108)**	**259,111,461,673**	**145,880,005,434**	**1,645,646,624,799**
Lãi trong kỳ này	-	-	-	-	15,616,489,375	15,616,489,375
Phân phối lợi nhuận năm trước	-	-	-	-	(51,374,799,825)	(51,374,799,825)
Trích quỹ khen thưởng, phúc lợi	-	-	-	-	(3,002,432,682)	(3,002,432,682)
Số dư cuối kỳ này	**1,073,348,310,000**	**172,734,720,800**	**(5,427,873,108)**	**259,111,461,673**	**107,119,262,302**	**1,606,885,881,667**

20 . OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Foreign currencies

	30/06/2026	31/12/2025
- USD	2,844.62	2,851.22

21 . NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Ended year 2026	**Ended year 2025**
	VND	**VND**
Net revenue from sales of goods	1,818,468,384,276	2,867,809,176,901
Net revenue from rendering of services	98,701,000,595	113,500,164,167
	1,917,169,384,871	**2,981,309,341,068**

22 . COSTS OF GOODS SOLD

	Ended year 2026	**Ended year 2025**
	VND	**VND**
Cost of goods sold	1,798,340,914,832	2,856,623,423,646
Cost of services rendered	49,262,859,314	71,253,536,012
	1,847,603,774,146	**2,927,876,959,658**

23 . FINANCE INCOME

	Ended year 2026	**Ended year 2025**
	VND	**VND**
Interest income	42,105,618,309	28,671,631,660
Others	8,798,448,767	28,436,181,729
	50,904,067,076	**57,107,813,389**

24 . FINANCIAL EXPENSES

	Ended year 2026	**Ended year 2025**
	VND	**VND**
Interest expenses	57,051,211,461	38,326,445,448
Others	18,182,323,599	4,300,137,357
	75,233,535,060	**42,626,582,805**

25 . SELLING EXPENSES

	Ended year 2026	**Ended year 2025**
	VND	**VND**
Customer expenses	3,786,084,995	1,858,935,427
	3,786,084,995	**1,858,935,427**

26 . GENERAL ADMINISTRATIVE EXPENSES

	Ended year 2026	Ended year 2025
	VND	VND
Staff costs	9,786,984,648	8,781,763,960
Depreciation and amortisation	2,443,005,708	1,142,036,472
Provision expenses/reversal of provision	(9,628,970,461)	-
Tax, Charge, Fee	1,936,387,544	1,870,788,273
Expenses from external services	20,490,319,484	18,346,428,130
Other expenses by cash	168,413,508	15,192,892,533
	25,196,140,431	**45,333,909,368**

27 . CURRENT BUSINESS INCOME TAX EXPENSE

	Ended year 2026	Ended year 2025
	VND	VND
Corporate income tax from main business activitves		
Total profit before tax	16,457,496,687	20,718,868,109
Increase	583,630,333	15,559,285,820
Decrease	(12,836,090,461)	(2,087,610,000)
Taxable income	4,205,036,559	34,190,543,929
Taxable income	20%	20%
Current corporate income tax expense	**841,007,312**	**6,838,108,786**

28 . TRANSACTION AND BALANCES WITH RELATED PARTIES

a) Transactions during the year:

	Ended year 2026	Ended year 2025
	VND	VND
Revenue from sales of goods and rendering of services	**1,851,430,345,854**	**2,886,495,039,553**
Subsidiaries	1,851,430,345,854	2,886,495,039,553
Purchases of goods and services	**25,537,301,653**	**38,304,164,133**
Subsidiaries	25,537,301,653	38,304,164,133
Working capital support	**5,957,139,823,477**	**5,247,450,080,500**
Provided to the subsidiaries	2,658,067,000,000	2,804,900,080,500
Returned by subsidiaries	3,299,072,823,477	2,442,550,000,000
Financing activities		
Interest expenses from working capital support to subsidiaries	1,966,850,271	-
Lending interest subsidiaries	25,712,890,986	4,962,713,424
Dividend income subsidiaries	3,207,120,000	1,603,560,000
Payment on behalf	61,421,950	-
Payment on behalf	899,139,451	2,166,408,680

b) Up to financial statements date, payments which have not been made with related parties are as follows:

	30/06/2026	31/12/2025
	VND	VND
Short-term trade accounts receivable	**804,051,541,073**	**975,653,897,395**
Subsidiaries (Note 4)	804,051,541,073	975,653,897,395
Other short-term receivables	**821,412,453,436**	**1,102,735,480,067**
Subsidiaries (Note 6)	821,412,453,436	1,102,735,480,067
Advances from customers	**12,503,270,294**	**34,253,608,434**
Subsidiaries (Note 16)	12,503,270,294	34,253,608,434
Short-term accrued expenses	**654,704,554**	**5,895,371,633**
Subsidiaries	654,704,554	5,895,371,633
Other short-term payables	**110,577,556,579**	**91,377,073,513**
Subsidiaries (Note 17)	110,577,556,579	91,377,073,513

29 . COMPARATIVE FIGURES

The financial statements for the accounting period from January 1, 2025 to June 30, 2025 and the financial statements for the fiscal year ending December 31, 2025 are audited.

TỔNG CÔNG TY CỔ PHẦN DỊCH VỤ TỔNG HỢP DẦU KHÍ
M.S.D.N:0300452060-C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

Pham Minh Vuong	**Tran Quang Huy**	**Phung Tuan Ha**
Preparer	Chief Accountant	Chairman of the Board of Directors

Ho Chi Minh City, 26 July 2026