PETROLIMEX INFORMATION TECHNOLOGY AND TELECOMMUNICATION JOINT-STOCK COMPANY

PETROLIMEX

INTERIM FINANCIAL STATEMENTS

FOR THE ACCOUNTING PERIOD FROM 01/01/2025 TO 30/09/2025

October 2025

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INTERIM BALANCE SHEET

As at September 30, 2025

Form No, B01 – DN
Unit: VND

Items	Code	Note	30/09/2025	01/01/2025
1	2	3	4	5
A, CURRENT ASSETS	**100**		**77,700,144,926**	**86,888,587,524**
I, Cash and cash equivalents	**110**		**22,229,427,633**	**25,269,180,330**
1, Cash	111	5	7,535,490,949	10,135,572,930
2, Cash equivalents	112		14,693,936,684	15,133,607,400
II, Short-term financial investments	**120**		**3,313,105,839**	**3,236,494,035**
3, Held to maturity Investments	123	6	3,313,105,839	3,236,494,035
III, Short-term receivables	**130**		**40,365,412,056**	**46,909,061,211**
1, Short-term receivables from customers	131	7	35,813,242,774	46,390,390,448
2, Short-term repayments to suppliers	132		4,118,046,279	1,259,513,952
6, Other short-term receivables	136	9	2,331,959,934	1,596,646,390
7, Short-term allowances for doubtful debts	137		(1,897,836,931)	(2,337,489,579)
IV, Inventories	**140**		**10,514,297,511**	**8,314,457,508**
1, Inventories	141	10	10,514,297,511	8,314,457,508
V, Other current assets	**150**		**1,277,901,887**	**3,159,394,440**
1, Other current assets	151	11	1,137,871,035	3,159,394,440
3, Tax and other receiveables from State	153	16	140,030,852	-
B, LONG-TERM ASSETS	**200**		**15,077,855,629**	**14,227,478,840**
I, Long-term receivables	**210**		**542,290,000**	**589,190,000**
6, Other long-term receivables	216	9	542,290,000	589,190,000
II, Fixed assets	**220**		**3,270,886,266**	**4,131,465,827**
1, Tangible fixed assets	**221**	**12**	3,270,886,266	4,131,465,827
- Historical costs	222		19,368,170,840	18,980,907,973
- Accumulated depreciation	223		(16,097,284,574)	(14,849,442,146)
3, Intangible fixed assets	**227**	**13**		
- Historical costs	228		1,654,405,900	1,654,405,900
- Accumulated amortization	229		(1,654,405,900)	(1,654,405,900)
IV, Long-term assets in progress	**240**		**7,849,267,046**	**3,359,511,363**
2, Construction in progress	242	14	7,849,267,046	3,359,511,363
VI, Other long-term assets	**260**		**3,415,412,317**	**6,147,311,650**
1, Long-term prepaid expenses	261	11	3,415,412,317	6,147,311,650
TOTAL ASSETS	**270**		**92,778,000,555**	**101,116,066,364**
C, LIABILITIES	**300**		**26,130,978,385**	**28,388,396,181**
I, Short-term liabilities	**310**		**26,010,978,385**	**28,268,396,181**
1, Short-term trade payables	311	15	10,451,719,556	16,484,618,483
2, Short-term prepayments from customers	312		4,944,838,636	568,278,594

Items	Code	Note	30/09/2025	01/01/2025
1	2	3	4	5
3, Taxes and other payables to government budget	313	16	1,630,991,889	2,889,024,478
4, Payables to employees	314		3,565,030,898	5,212,962,756
8, Short-term unearned revenues	318	18	215,046,065	661,533,867
9, Other short-term payments	319	17	872,105,132	562,611,729
11, Short-term provisions	321	19	172,631,775	185,722,331
12, Bonus and welfare fund	322		4,158,614,434	1,703,643,943
II, Long-term liabilities	**330**		**120,000,000**	**120,000,000**
7, Other long-term payables	337	17	120,000,000	120,000,000
D, OWNERS' EQUITY	**400**		**66,647,022,170**	**72,727,670,183**
I, Owners' equity	**410**	**20**	**66,647,022,170**	**72,727,670,183**
1, Contributed capital	411		39,000,000,000	39,000,000,000
- Ordinary shares with voting rights	411a		39,000,000,000	39,000,000,000
8, Development and investment funds	418		18,897,114,164	17,498,214,164
11, Undistributed profit after tax	421		8,749,908,006	16,229,456,019
- Undistributed profit after tax brought forward	421a		2,293,956,019	2,240,952,486
- Undistributed profit after tax for the current year	421b		6,455,951,987	13,988,503,533
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**92,778,000,555**	**101,116,066,364**

Prepared as of October 20, 2025

Report author	Chief Accountant	Director
Le Phuong Thao	Cao Thi Hong Van	Nguyen Van Quy

INTERIM INCOME STATEMENT

For the accounting period from 01/01/2025 to 30/09/2025

Form No, B02 – DN
Unit: VND

Items	Code	Note	The period		From 01/01 to 31/12	
			This year	Previous year	This year	Previous year
1	2	3	4	5	6	7
1, Revenues from sales and services rendered	1	22	45,177,777,240	29,294,460,760	100,185,247,804	99,012,545,901
2, Revenue deductions	2					
3, Net revenues from sales and services rendered	10		45,177,777,240	29,294,460,760	100,185,247,804	99,012,545,901
4, Costs of goods sold	11	23	28,665,779,930	17,548,713,660	61,017,885,230	62,184,797,357
5, Gross revenues from sales and services rendered	20		16,511,997,310	11,745,747,100	39,167,362,574	36,827,748,544
6, Financial income	21	24	164,942,316	215,539,945	555,559,721	764,745,198
7, Financial expenses	22	25	1,259,253	18,377,779	12,104,584	19,736,501
- In which: interest expenses	23		0	0	0	0
8, Selling expenses	24	26	11,665,551,527	10,316,278,638	31,701,227,090	28,936,111,669
9, General administrative expenses	25		0	0	0	0
10, Net profits from operating activities	30		5,010,128,846	1,626,630,628	8,009,590,621	8,636,645,572
11, Other income	31	27	43,996,022	9,056,665	61,267,244	51,181,040
12, Other expenses	32	28	361,941	7,320,765	917,881	458,081,166
13, Other profits	40		43,634,081	1,735,900	60,349,363	-406,900,126
14, Total net profit before tax	50		5,053,762,927	1,628,366,528	8,069,939,984	8,229,745,446
15, Current corporate income tax expenses	51	29	1,010,752,586	325,673,304	1,613,987,997	2,184,865,606
16, Deferred corporate income tax expenses	52		0	0	0	0
17, Profits after corporate income tax	60		4,043,010,341	1,302,693,224	6,455,951,987	6,044,879,840
18, Basic earnings per share	70	31	1,037	334	1,655	1,550
19, Diluted earning per share	71					

Prepared as of October 20, 2025

Report author	Chief Accountant	Director
Le Phuong Thao	Cao Thi Hong Van	Nguyen Van Quy

INTERIM CASH FLOW STATEMENT

For the accounting period from 01/01/2025 to 30/09/2025

((Indirect method)

Form No, B03 - DN
Unit: VND

ITEMS	Code	Note	This year	Previous year
I, Cash flows from operating activities				
1, Profit before tax	**1**		8,069,939,984	8,229,745,446
2, Adjustments for			0	0
- Depreciation and amortisation	2		1,348,742,428	1,218,000,009
- Provisions	3		426,562,092	(1,322,296,550)
- Foreign exchange gain (loss) from revaluation of foreign currency balances	4		10,728,125	(24,493,712)
- Gain (loss) from investing activities	5		(535,407,769)	(712,377,927)
3, Operating profit before changes in working capital	**8**		**9,320,564,860**	**7,388,577,266**
- Increase (decrease) in receivables	9		6,890,170,951	14,856,737,875
- Increase (decrease) in inventories	10		(2,199,840,003)	(5,332,065,286)
- Increase (decrease) in payables (excluding loan interest and corporate income tax payable)	11		(9,091,241,990)	(2,389,520,701)
- Increase (decrease) in prepaid expenses	12		4,753,422,738	2,139,525,915
- Enterprise income tax paid	15		(2,756,247,688)	(2,744,330,707)
- Other payments on operating activities	17		(2,605,200,000)	(1,262,600,000)
Net cash flows from operating activities	**20**		**4,311,628,868**	**12,656,324,362**
II, Cash flows from investing activities				
1, Purchases of fixed assets and other long-term assets	21		(873,550,499)	(1,211,264,909)
3, Purchases of debt instrurnents, loans given	23			
4, Recovery of loans, sales of debt instrurnents	24			4,510,362,086
7, Received loan interest, dividends, profits	27		535,407,769	712,196,109
Net cash flows from investing activities	**30**		**(338,142,730)**	**4,011,293,286**
III, Cash flows from financial activities				
6, Dividends and profit paid to the owners	36		(7,013,337,840)	(7,792,527,600)
Net cash flows from financial activities	**40**		**(7,013,337,840)**	**(7,792,527,600)**
Net cash flows during the period (50=20+30+40)	**50**		**(3,039,851,702)**	**8,875,090,048**

ITEMS	Code	Note	This year	Previous year
Cash and cash equivalents at the beginning of the period	60		25,269,180,330	24,710,865,723
Effects of changes in foreign exchange rates	61		99,005	(17,610,334)
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**		**22,229,427,633**	**33,568,345,437**

Prepared as of October 20, 2025

Report author	Chief Accountant	Director
Le Phuong Thao	Cao Thi Hong Van	Nguyen Van Quy

NOTES TO THE INTERIM FINANCIAL STATEMENTS **FORM NO, B09A - DN**

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

1. COMPANY INFORMATION

1.1 Structure of ownership:

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

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

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

1.2 Business field: Trade and services,

1.3 Business lines:

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

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

1.4 Normal production and business cycle: within 12 months

1.5 1,5 The characteristics of the company's operations in the fiscal year have an impact on the financial statements: there are no factors that materially affect the Company's financial statements

1.6 The Company structure

List of affiliated units without dependent accounting legal status:

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

1.7 Statement on comparability of information on financial statements: information on financial statements is comparable

2, ACCOUNTING PERIOD, CURRENCY UNITS USED IN ACCOUNTING

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

Currency used in accounting: Vietnam Dong (VND),

3, APPLIED ACCOUNTING STANDARDS AND REGIME

Financial statements are presented in Vietnam Dong (VND), prepared based on accounting principles in accordance with the provisions of the corporate accounting regime issued in Circular No, 200/2014/TT-BTC dated December 22, 2014, Circular No, 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance, Vietnamese accounting standards and related legal regulations to the preparation and presentation of financial reports,

4, SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

4.1. Basis for preparing financial statements

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

4.2. Foreign currency conversion

The principle of foreign currency conversion is implemented in accordance with the provisions of Vietnam Accounting Standard No, 10 - Effects of exchange rate changes and Circular No, 179/2012/TT-BTC dated 24/10/2012 of the Ministry of Finance,

During the period, economic operations arising in foreign currencies are converted into VND at the actual exchange rate on the date of incurrence, The exchange rate difference is reflected in the revenue from financial activities (if profit) and financial expenses (if loss), Monetary items of foreign currency origin shall be revaluated according to the actual exchange rate at the end of the annual accounting period, The exchange rate difference due to the revaluation is reflected in the exchange rate difference and is carried forward to the revenue from financial activities (in case of profit) and financial expenses (in case of loss) at the end of the accounting period,

Types of exchange rates applied in the accounting period:

Principles for determining the actual exchange rate:

Actual exchange rates for transactions in foreign currencies arising in the period:

+ The actual transaction rate when recording receivables: is the purchase rate of the commercial bank where the Company designates the customer to pay at the time the transaction arises;

+ Actual transaction rate when recording liabilities: is the selling rate of the commercial bank where the Company is expected to transact at the time the transaction arises,

Actual exchange rates when re-evaluating currency items of foreign currency origin at the time of making financial statements:

+ The actual exchange rate when revaluating currency items of foreign currency origin classified as assets: is the foreign currency purchase rate of the commercial bank where the Company regularly has transactions at the time of making financial statements, For foreign

currency deposits to banks, the actual exchange rate when re-evaluated is the purchase rate of the bank where the company opens the foreign currency account,

Principles for determining the book-recorded exchange rate:

Nominal actual book exchange rate: It is the exchange rate upon recovery of receivables, deposits, deposits or payment of liabilities in foreign currencies determined according to the exchange rate at the time of arising transactions or at the time of period-end assessment of each object,

Mobile weighted average book rate: means the exchange rate used by the Money Account Creditor when paying in foreign currency, determined on the basis of taking the total value reflected at the Cash Account Debit side divided by the actual amount of foreign currency available at the time of payment,

The exchange rate used for conversion at the time of January 1, 2025 is 25,251 VND/USD (Joint Stock Commercial Bank for Foreign Trade of Vietnam - Head Office) and 24,110 VND/USD (Prosperity And Growth Commercial Joint Stock Bank), as of October 30, 2025 is 26,424 VND/USD (Prosperity And Growth Commercial Joint Stock Bank),

4.3. Cash and cash equivalents

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

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

4.4. Financial investments

Investments held to maturity:

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

Investment in capital contribution to other units:

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

4.5. Accounts receivable

Receivables are monitored in detail according to the principal term, remaining term at the time of reporting, receivables, type of currency and other factors according to the Company's management needs, The classification of receivables as customer receivables and other receivables shall be carried out according to the following principles:

- Customer receivables include commercial receivables arising from transactions of a buy-sell nature;

- Other receivables include receivables that are not commercial and not related to purchase and sale transactions, including: advances; deposits, deposits; must be collected for supplies and goods used to replace damaged materials and goods during the product warranty period,

The Company shall base itself on the remaining term at the time of reporting the receivables to classify them as long-term or short-term and re-evaluate the monetary items of foreign currency origin according to the principles presented in Explanation No, 4,2, Receivables recorded must not exceed the recoverable value,

4.6. Inventory

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

Inventory is determined by the nominal price method,

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

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

4.7. Tangible fixed assets, intangible fixed assets and depreciation

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

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

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

	Number of years of depreciation
Machinery and equipment	03 - 07
Management equipment and instruments	03 - 05
Means of transport, transmission equipment	06 - 07

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

4.8. Costs of unfinished capital construction

The cost of unfinished capital construction includes the cost of training human resources, salaries and other expenses to invest in new research projects, upgrading existing products, and investing in IT infrastructure,...

4.9. Upfront costs

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

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

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

Internet charges represent the amount paid in advance, which is allocated to the results of business activities in a straight line method corresponding to the time of use,
The Company shall classify short-term or long-term prepaid expenses based on the contractual prepayment period or the allocation time of each type of expense and shall not reclassify them at the time of reporting,

4.10. Liabilities

Liabilities are monitored in detail according to the original term, remaining term at the time of reporting, payables and other factors according to the Company's management needs, The classification of payables as payables to sellers, payable expenses and other payables shall be carried out on the following principles:

- Payables to sellers include commercial payables arising from transactions of a buy-sell nature;
- Payable expenses are the deductions before actual production and business expenses incurred in the period;
- Other payables include non-commercial payables, not related to the purchase, sale and supply of goods and services, including: payable trade union dues and other payables,

The company bases on the remaining term at the time of reporting of liabilities to classify as long-term or short-term, Liabilities are recorded not lower than the obligation to pay,

4.11. Payable provisions

Payable provisions shall be recorded only when the following conditions are satisfied:

- The company has current debt obligations (legal obligations or joint obligations) as a result of an event that has already occurred;

- A decrease in the economic benefits that may result in the requirement to pay the debt obligation;

- Give a reliable estimate of the value of that debt obligation,

Payable provisions are recorded based on the most reasonable estimate of the amount of money that will have to be spent to pay debt obligations;

Provision for warranty of products, goods and works as committed to customers or according to the provisions of the contract is the Company's estimate of the debt payable for the 12-

month warranty period applied to products and goods on the basis of the Company's experience in the probability of defective products, repair costs at the works,

4.12. Equity

The owner's contributed capital as of September 30, 2025 reflects the contributed capital of shareholders inside and outside the enterprise, recorded according to the actual contributed capital of shareholders contributing shares, calculated according to the par value of issued shares,

4.13. Revenue and other income

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

- The company has transferred most of the risks and benefits associated with the ownership of products and goods to the buyer;

- The company no longer holds the right to manage the goods as the owner or control of the goods;

- Revenue is determined with relative certainty;

- The company has or will derive economic benefits from the sale;

- Identify expenses related to sales transactions,

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

- Revenue is determined with relative certainty;

- The company has obtained or will derive economic benefits from the transaction of providing such services;

- Identify the part of the work completed at the time of reporting;

- Identify the costs incurred for the transaction and the costs to complete the transaction to provide such services,

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

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

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

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

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

4.14. Cost of goods sold

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

4.15. Financial costs

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

4.16. Cost of sales

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

4.17. Tax

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

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

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

4.18. Related parties

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

Petrolimex Construction and Trading Corporation contributes 50,33% of the charter capital and has control over the Company in making decisions on financial and operational policies. Accordingly, Petrolimex Construction and Trading Corporation Limited is considered a related party (parent company) of the Company. Other subsidiaries and associated companies of Petrolimex Construction and Trading Corporation are also considered as related parties of the Company,

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

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

5. CASH

	30/09/2025 VND	01/01/2025 VND
- Cash on hand	2,958,666,834	796,052,470
- Demand deposits in banks	4,576,824,115	9,339,520,460
Total	**7,535,490,949**	**10,135,572,930**

6. FINANCIAL INVESTMENTS

	30/09/2025 VND		01/01/2025 VND	
	Original price	*Book value*	*Original price*	*Book value*
Short-term	3,313,105,839	3,313,105,839	3,236,494,035	3,236,494,035
- Term deposits	*3,313,105,839*	*3,313,105,839*	*3,236,494,035*	*3,236,494,035*
Total	**3,313,105,839**	**3,313,105,839**	**3,236,494,035**	**3,236,494,035**

7. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/09/2025 VND	01/01/2025 VND
Short-term	**35,813,242,774**	**46,390,390,448**
- Details of customer receivable accounts using 10% or more of total customer receivables	**13,360,985,507**	**17,988,544,756**
Vietnam National Petroleum Group	13,360,985,507	17,988,544,756
- Others	**22,452,257,267**	**28,401,845,692**

8. BAD DEBTS

	30/09/2025 (VND)			01/01/2025 (VND)		
	Original value	Allowances	Recoverable amount	Original value	Allowances	Recoverable amount
Receivables from customers	2,711,195,618	(1,897,836,931)	813,358,687	4,500,940,179	(2,337,489,579)	2,163,450,600
Total	**2,711,195,618**	**(1,897,836,931)**	**813,358,687**	**4,500,940,179**	**(2,337,489,579)**	**2,163,450,600**

Details of the overdue time are as follows:

Items / Customers	Overdue more than 6 months but less than 1 year VND	Overdue more than 1 year but less than 2 years VND	Overdue more than 2 years but less than 3 years VND	Overdue for 3 years or more VND	Total VND
Nam Song Hau Trading Investing Petroleum Joint Stock Company	-	-	846,392,191	-	846,392,191
Nam Song Hau Go Cong Bonded Warehouse And Petroleum Trading JSC	-	-	1,864,803,427	-	1,864,803,427
Total	-	-	**2,711,195,618**	-	**2,711,195,618**

9. OTHER RECEIVABLES

	30/09/2025 VND		01/01/2025 VND	
	Book value	Provision	Book value	Provision
a) Short-term	**2,331,959,934**		**1,596,646,390**	
- Advances	1,665,434,665		557,104,593	
- Other receivables	666,525,269		1,039,541,797	
b) Long-term	**542,290,000**		**589,190,000**	
- Deposits	542,290,000		589,190,000	

10. INVENTORIES

	30/09/2025 VND		01/01/2025 VND	
	Original value	Recoverable amount	Original value	Recoverable amount
- Raw material expenses	4,045,550,420		4,870,181,012	
- Tools and instruments	29,500,000		320,005,000	
- Unfinished production and business expenses	4,036,113,672		1,818,671,715	
- Finished product	2,192,826,392		1,023,650,932	
- Merchandise	210,307,027		281,948,849	
Total	**10,514,297,511**		**8,314,457,508**	

11. PREPAID EXPENSES

	30/09/2025 VND	01/01/2025 VND
a) Short-term	**1,137,871,035**	**3,159,394,440**
- Tools and instruments;	84,235,597	73,979,659
- Others	1,053,635,438	3,085,414,781
b) Long-term	**3,415,412,317**	**6,147,311,650**
- Tools and instruments;	1,268,633,675	1,678,127,254
- Others	2,146,778,642	4,469,184,396

12. TANGIBLE FIXED ASSETS

	Machinery, equipment VND	Transportation means VND	Office equipment VND	Total VND
Original cost				
Balance at the beginning of the period	**12,029,915,157**	**5,356,345,909**	**1,594,646,907**	**18,980,907,973**
- Newly purchased	30,892,290		356,370,577	387,262,867
- Other increase				
- Liquidation, sold				
- Other reductions				
Ending balance	**12,060,807,447**	**5,356,345,909**	**1,951,017,484**	**19,368,170,840**
ACCUMULATED DEPRECIATION				
Balance at the beginning of the period	**7,942,798,451**	**5,356,345,909**	**1,550,297,786**	**14,849,442,146**
- Depreciation during the period	1,188,671,493		59,170,935	1,247,842,428
- Liquidation, sold				100,900,000
- Other reductions				
Period-end balance	**9,131,469,944**	**5,356,345,909**	**1,609,468,721**	**16,097,284,574**
Residual value				
- As at 01/01/2025	4,087,116,706		44,349,121	4,131,465,827
- As at 30/09/2025	2,929,337,503	0	341,548,763	3,270,886,266

The historical cost of tangible fixed assets that have been fully depreciated but are still in use as of September 30, 2025 is VND 14,112,278,869,

13. INTANGIBLE FIXED ASSETS

	Technology software VND	Others VND	Total VND
Original cost			
Opening Balance	**1,188,005,900**	**466,400,000**	**1,654,405,900**
Ending balance	**1,188,005,900**	**466,400,000**	**1,654,405,900**
Accumulated amortization			
Opening Balance	**1,188,005,900**	**466,400,000**	**1,654,405,900**
- Amortization during the period			
Ending balance	**1,188,005,900**	**466,400,000**	**1,654,405,900**
Residual value			
- As at 01/01/2025	-	-	-
- As at 30/09/2025	-	-	-

Historical cost of intangible fixed assets which have been fully amortized but still in use as at 30/09/2025 is VND 1,654,405,900.

14. COST OF UNFINISHED CAPITAL CONSTRUCTION

	30/09/2025 VND	01/01/2025 VND
+ Upgrade the Mobile App building platform	195,500,000	
+ Building 2nd generation gasoline station management software (EGAS-II) and 2nd generation enterprise resource management software (PIACOM_ERP II)	4,326,789,772	3,086,784,090
+ Building petroleum depot management software (TAS)	1,908,000,001	
+ Building the Flexline export control product of DKI	272,727,273	272,727,273
+ Building sales applications on new generation POS devices	594,000,000	
+ Building the automatic sales application at petrol station	302,250,000	
+ Building AGAS Monitor application at petrol station	250,000,000	
Total	**7,849,267,046**	**3,359,511,363**

15. PAYABLE TO THE SELLER

	30/09/2025 VND		01/01/2025 VND	
	Book value	Repayable amount	Book value	Repayable amount
Payables to short-term sellers	**10,451,719,556**	**10,451,719,556**	**16,484,618,483**	**16,484,618,483**
- Details for each object that accounts for 10% or more of the total payable amount	**7,607,768,395**	**7,607,768,395**	**11,716,266,982**	**11,716,266,982**
Tinh Van Technology Joint Stock Company	-	-	2,652,316,800	2,652,316,800
Hacom Technology Investment Joint Stock Company	1,245,953,895	1,245,953,895	581,199,482	581,199,482
D2S Software Joint Stock Company	2,591,452,000	2,591,452,000	3,069,730,200	3,069,730,200
Peepsoft Viet Nam Company Limited	-	-	2,500,000,000	2,500,000,000
MBSOFT Vietnam Technology Trading and Services Company Limited	1,925,437,500	1,925,437,500	1,173,375,000	1,173,375,000
	1,844,925,000	1,844,925,000	1,739,645,500	1,739,645,500
- Others	**2,843,951,161**	**2,843,951,161**	**4,768,351,501**	**4,768,351,501**

16. TAXES AND AMOUNTS PAYABLE TO THE STATE

	01/01/2025 VND		Amount arising in the period VND		30/09/2025 VND	
	Receivables	Payables	Payables	Paid	Receivables	Payables
- Value Added Tax	-	673,749,971	1,309,476,692	1,620,084,702		363,141,961
- Value Added Tax on Imports	-		450,299,077	452,853,790	2,554,713	
- Import and export taxes	-		22,618,312	160,094,451	137,476,139	
- Corporate Income Tax	-	2,153,012,277	1,613,987,997	2,756,247,688		1,010,752,586
- Personal income tax	-	62,262,230	1,863,838,098	1,669,002,986		257,097,342
- Fees and other payables	-		4,000,000	4,000,000		
Total	**-**	**2,889,024,478**	**5,264,220,176**	**6,662,283,617**	**140,030,852**	**1,630,991,889**

17. OTHER PAYABLES

	30/09/2025 VND	01/01/2025 VND
Short-term	**872,105,132**	**562,611,729**
- Trade union funding;	240,453,523	89,255,103
- Social insurance;	481,415,000	76,080,000
- Health insurance;	82,349,006	-
- Unemployment insurance;	26,879,100	-
- Dividends and profits payable;	21,466,960	14,804,800
- Other payables,	19,541,543	382,471,826
Long-term	**120,000,000**	**120,000,000**
- Long-term deposits received	120,000,000	120,000,000

18. UNREALIZED REVENUE

	30/09/2025 VND	01/01/2025 VND
Short-term	**215,046,065**	**661,533,867**
- Prepaid revenue	215,046,065	661,533,867

19. PAYABLE PROVISIONS

	30/09/2025 VND	01/01/2025 VND
Short-term	**172,631,775**	**185,722,331**
- Goods, products warranty provision	-	-
- Construction warranty provisions	172,631,775	185,722,331

20. EQUITY

CHANGES OF OWNERS' EQUITY

	Share capital VND	Development and Investment Fund VND	Retained profits VND	Total VND
Balance as of 01/01/2024	**39,000,000,000**	**16,181,814,164**	**14,039,652,486**	**69,221,466,650**
- Profit in the previous year			4,742,186,616	4,742,186,616
- Other increases		1,316,400,000	(1,316,400,000)	-
- Other reductions			(11,798,700,000)	(10,482,300,000)
Balance as of 31/12/2024	**39,000,000,000**	**17,498,214,164**	**16,229,456,019**	**72,727,670,183**
Balance as of 01/01/2025	**39,000,000,000**	**17,498,214,164**	**16,229,456,019**	**72,727,670,183**
- Profit in the previous year			6,455,951,987	6,455,951,987
- Other increases		1,398,900,000	(1,398,900,000)	-
- Other reductions			(12,536,600,000)	(12,536,600,000)
Balance as of 30/09/2025	**39,000,000,000**	**18,897,114,164**	**8,749,908,006**	**66,647,022,170**

NOTES TO THE INTERIM FINANCIAL STATEMENTS **FORM NO, B09A - DN**

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

DETAILS OF OWNERS' EQUITY

	30/09/2025 VND	01/01/2025 VND
+ Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	19,629,050,000	19,629,050,000
+ Others	19,370,950,000	19,370,950,000
Total	**39,000,000,000**	**39,000,000,000**

CAPITAL TRANSACTIONS WITH OWNERS AND DIVIDEND DISTRIBUTION, PROFIT SHARING

a, Shareholders' capital

	In 2025 VND	In 2024 VND
- Shareholders' capital		
+ Opening balance	39,000,000,000	39,000,000,000
+ Increased during the period		
+ Decrease during the period		
+ Closing balance	**39,000,000,000**	**39,000,000,000**
- Dividends distributed	7,020,000,000	7,800,000,000

b, Shares

	30/09/2025	01/01/2025
- Number of shares outstanding		
+ Common shares	3,900,000	3,900,000
* Par value of outstanding shares (VND/ share)	10,000	10,000

c, Enterprise funds

	30/09/2025 VND	01/01/2025 VND
- Development Investment Fund	18,897,114,164	16,181,814,164

d, Undistributed after-tax profits

	In 2025 VND	In 2024 VND
As at 01/01	**16,229,456,019**	**14,039,652,486**
Increase in the period	**6,455,951,987**	**6,044,879,840**
Profit in the period	6,455,951,987	6,044,879,840
Decrease in the period	**13,935,500,000**	**11,798,700,000**
Other decreases	**13,935,500,000**	**11,798,700,000**
As at 30/09	**8,749,908,006**	**8,285,832,326**

21. ITEMS OFF THE BALANCE SHEET

Foreign currencies of all kinds	**30/09/2025**	**01/01/2025**
US Dollar (USD)	100	84,390

22. REVENUE FROM SALES AND SERVICE PROVISION

Total revenue from sales and service provision	In 2025 VND	In 2024 VND
Revenue	**100,185,247,804**	**99,012,545,901**
- Sales revenue	39,862,590,990	44,165,713,065
- Revenue from service provision	60,322,656,814	54,846,832,836

23. COST OF GOODS SOLD

	In 2025 VND	In 2024 VND
- Cost of goods sold	33,315,670,567	37,450,714,150
- Cost of services provided	27,702,214,663	24,734,083,207
Total	**61,017,885,230**	**62,184,797,357**

24. REVENUE FROM FINANCIAL ACTIVITIES

	In 2025 VND	In 2024 VND
- Interest on deposits, loans	535,407,769	712,196,109
- Interest on exchange rate difference	20,151,952	52,549,089
Total	**555,559,721**	**764,745,198**

25. FINANCIAL COSTS

	In 2025 VND	In 2024 VND
- Exchange rate loss	53,591,266	11,269,898
Total	**53,591,266**	**11,269,898**

26. COST OF SALES

	In 2025 VND	In 2024 VND
Selling expenses incurred in the period	**31,701,227,090**	**28,936,111,669**
+ Employee expenses	14,220,159,595	13,770,152,442
+ Materials, Office supplies expenses	1,721,149,133	1,028,185,207
+ Amortization and Depreciation expenses	1,271,312,679	1,248,735,388
+ Outsourcing expenses	8,975,309,049	5,818,714,161
+ Other cash expenses	5,513,296,634	7,070,324,471

27. OTHER INCOME

	In 2025 VND	In 2024 VND
- Disposals of fixed assets	-	181,818
- Fines collected	-	3,367,180
- Other	61,267,244	47,632,042
Total	**61,267,244**	**51,181,040**

28. OTHER EXPENSES

	In 2025 VND	In 2024 VND
- Penalties	917,881	458,081,166
Total	**917,881**	**458,081,166**

29. CURRENT CORPORATE INCOME TAX EXPENSES

	In 2025 VND	In 2024 VND
- Expenses for corporate income tax calculated on taxable income in the current year	1,613,987,997	2,184,865,606
+ Total accounting profit (1)	8,069,939,984	8,229,745,446

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

	In 2025 VND	In 2024 VND
+ Adjustments to increase and decrease accounting profit		
++Upward Adjustments (2)		
++Downward Adjustments (3)		
+ Total taxable profit (4)=(1)+(2)-(3)	8,069,939,984	8,229,745,446
++Profits subject to 10% tax rate (4a)		
++Profits are subject to a tax rate of 20% (4b)	8,069,939,984	8,229,745,446
+ Payable CIT (5)=(4)*20%	1,613,987,997	1,645,949,089
+ CIT is reduced (6)=(4a)*10%*50%		
- Adjust the CIT expenses of previous years to the current income tax expenses of this year		538,916,518
Total current corporate income tax expenses	**1,613,987,997**	**2,184,865,606**

30. PRODUCTION AND BUSINESS EXPENSES BY FACTORS

	In 2025 VND	In 2024 VND
- Raw material expenses	31,002,452,632	26,968,903,561
- Employee expenses	17,834,441,072	21,342,701,155
- Amortization and Depreciation expenses	1,288,615,845	1,274,690,137
- Outsourcing expenses	38,007,541,780	37,920,124,396
- Other cash expenses	6,803,502,948	8,313,406,229
Total	**94,936,554,277**	**95,819,825,478**

31. EARNINGS PER SHARE

	In 2025 VND	In 2024 VND
+ Profit after corporate income tax	6,455,951,987	6,044,879,840
+ Incremental adjustments		
+ Downward adjustments		
+ Profits distributed to shareholders owning ordinary shares	6,455,951,987	6,044,879,840
+ Amount of deduction from the reward and welfare fund *(*)*		
+ Weighted average number of common shares outstanding in the period	3,900,000	3,900,000

(*): The Company will recalculate the basic profit per share with the data of the reward fund and benefits from profits in 2024 in the financial statements at the end of the fiscal year.

32. EVENTS AFTER THE CLOSING DATE OF THE ACCOUNTING PERIOD

In terms of material aspects, there are no extraordinary events that occur after the date of preparation of this financial statement that affect the financial situation, business results and cash flows for the accounting period from January 1, 2025 to September 30, 2025.

33. INFORMATION ABOUT STAKEHOLDERS

- Deal with other stakeholders,

Other stakeholders with the Company include: affiliated companies, co-controlling businesses, individuals who have direct or indirect voting rights in the Company and their immediate family

members, businesses managed by key employees and individuals with direct or indirect voting rights of the Company and their close family members,

Other stakeholders with the Company include:

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

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

Unit: VND

	In 2025 VND	In 2024 VND
Selling equipment and providing services	**81,858,495,700**	**76,610,264,752**
Vietnam National Petroleum Group	22,107,743,462	54,250,573,890
Construction companies with 100% capital of Vietnam National Petroleum Group	51,700,334,124	15,109,979,057
Petrolimex Petrochemical Corporation - Joint Stock Company	234,774,500	511,356,000
Petrolimex Aviation Fuel Joint Stock Company	1,816,689,167	911,925,000
Petrolimex Transportation Services Corporation	352,710,000	253,340,000
Petrolimex Asphalt Company Limited	465,990,000	417,390,000
Petrolimex Gas Corporation - Joint Stock Company	21,772,500	
Petrolimex Nghe Tinh Transportation And Service Joint Stock Company	305,929,802	1,640,123,205
Petrolimex Da Nang Transportation And Trading Joint Stock Company	1,058,096,000	155,616,000
Petrolimex Hatay Transportation And Service Joint Stock Company	708,008,500	450,808,500
Petrolimex Haiphong Transportation And Services Joint Stock Company	-	183,870,000
Petrolimex Saigon Transportation And Service Joint Stock Company	1,755,419,680	302,385,000
Petrolimex Tanker Corporation	17,000,000	276,060,000
Petrolimex Laos Sole Co,, Ltd	133,571,856	
Petrolimex Kiengiang Company Limited	263,001,942	

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	In 2025 VND	In 2024 VND
Petrolimex Construction And Trading Corporation - Single Share-Holder Limited Company	427,680,000	1,026,636,000
Vietnam Petroleum Transport Joint Stock Company	38,274,167	118,277,100
Caibe Trading And Service Joint Stock Company	115,500,000	
Petrolimex Chemicals Company Limited	-	892,200,000
Petrolimex Hanoi Transportation & Trading Joint Stock Company	336,000,000	-
Petrolimex Gasoline And Oil Equipment Joint Stock Company - Ho Chi Minh City Branch	-	109,725,000
Purchase of goods and use of services	**338,261,496**	**298,705,863**
Construction companies with 100% capital of Vietnam National Petroleum Group	108,030,997	9,888,299
Petrolimex Land Holdings Joint Stock Company	46,480,499	77,702,716
Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	183,750,000	211,114,848
Dividend Distribution	**3,533,229,000**	**3,925,810,000**
Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	3,533,229,000	3,925,810,000

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

	30/09/2025 VND	01/01/2025 VND
Short-term customer receivables		
Vietnam National Petroleum Group	***24,224,170,925***	***11,913,282,461***
Construction companies with 100% capital of Vietnam National Petroleum Group	13,360,985,507	5,618,112,652
Petrolimex Ha Noi Transportation And Trading Joint-Stock Company	7,984,491,778	1,545,938,548
Petrolimex Saigon Transportation And Service Joint Stock Company	364,608,000	905,680,000
Petrolimex Thua Thien Hue Transportation and Service Joint Stock Company	1,277,634,640	866,244,900
Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	264,765,000	-
Petrolimex Da Nang Transportation And Trading Joint Stock Company	392,722,000	414,025,480
Petrolimex Hatay Transportation And Service Joint Stock Company	479,964,000	-
Petrolimex Nghe Tinh Transportation And Service Joint Stock Company	99,000,000	-
Petrolimex Chemicals Company Limited	-	811,030,880
Petrolimex Aviation Fuel Joint Stock Company	-	1,560,850,000
Payable to short-term sellers	***490,567,902***	***231,000,000***
Vietnam National Petroleum Group	484,512,000	-
Petrolimex Gia Lai Co,, Ltd	6,055,902	-
Petrolimex Construction and Trading Corporation - Single Share-Holder Limited Company	202,125,000	231,000,000

Short-term prepaid buyers	***2,379,964,340***	***1,033,363,088***
Construction companies with 100% capital of Vietnam National Petroleum Group	667,495,500	143,833,088
Petrolimex Petrochemical Corporation - Joint Stock Company	578,828,840	
Petrolimex Asphalt Company Limited	1,133,640,000	
Petrolimex Thua Thien Hue Transportation and Service Joint Stock Company	-	529,530,000
Petrolimex Da Nang Transportation And Trading Joint Stock Company	-	360,000,000
Short-Term Seller Upfront	***25,000,000***	-
Petrolimex Hanoi Co., Ltd	25,000,000	-

34. COMPARATIVE FIGURES

The comparative data is the data on the 2024 General Financial Statements audited by CPA Vietnam Auditing Co., Ltd. and represented in accordance with the 2024 figures.

Prepared as of October 20, 2025

Preparer	Chief Accountant	Director
Le Phuong Thao	Cao Thi Hong Van	Nguyen Van Quy

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

	30/09/2025 VND	01/01/2025 VND
Short-term prepaid buyers	*2,379,964,340*	*1,033,363,088*
Construction companies with 100% capital of Vietnam National Petroleum Group	667,495,500	143,833,088
Petrolimex Petrochemical Corporation - Joint Stock Company	578,828,840	
Petrolimex Asphalt Company Limited	1,133,640,000	
Petrolimex Thua Thien Hue Transportation and Service Joint Stock Company	-	529,530,000
Petrolimex Da Nang Transportation And Trading Joint Stock Company	-	360,000,000
Short-Term Seller Upfront	***25,000,000***	-
Petrolimex Hanoi Co., Ltd	25,000,000	-

34. COMPARATIVE FIGURES

The comparative data is the data on the 2024 General Financial Statements audited by CPA Vietnam Auditing Co., Ltd. and represented in accordance with the 2024 figures.

Prepared as of October 20, 2025

Preparer	Chief Accountant	Director
Le Phuong Thao	Cao Thi Hong Van	Nguyen Van Quy