

MID-YEAR BALANCE SHEET ACCORDING TO CIRCULAR 200

As of December 31, 2024

Unit: VND

Whole Company

Target	Code	Notes	Closing balance	Opening balance
ASSETS				
A. CURRENT ASSETS (100=110+120+130+140+150)	100		83,117,656,351	130,468,581,472
I. Cash and cash equivalents	110		23,063,360,311	68,059,150,431
1. Cash	111		13,018,186,134	16,749,929,720
2. Cash equivalents	112		10,045,174,177	51,309,220,711
II. Short-term financial investments	120		10,431,867,031	10,036,100,184
1. Trading securities	121		51,100,184	51,100,184
2. Provision for decline in value of trading securities (*) (2)	122		0	0
3. Held-to-maturity investments	123		10,380,766,847	9,985,000,000
III. Short-term receivables	130		38,627,025,704	41,394,404,098
1. Trade receivables	131		35,993,113,201	39,016,010,035
2. Prepayments to suppliers	132		1,664,937,288	1,515,096,531
3. Short-term internal receivables	133		0	0
4. Receivables according to construction contract schedules	134		0	0
5. Short-term loan receivables	135		0	0
6. Other short-term receivables	136		968,975,215	863,297,532
7. Provision for doubtful short-term receivables (*)	137		0	0
8. Shortage of assets awaiting resolution	139		0	0
IV. Inventories	140		8,562,216,387	7,729,250,238
1. Inventories	141		8,562,216,387	7,729,250,238
2. Provision for decline in value of inventories (*)	149		0	0
V. Other current assets	150		2,433,186,918	3,249,676,521
1. Short-term prepaid expenses	151		1,335,873,794	934,206,126
2. Deductible VAT	152		1,057,766,816	0
3. Taxes and other receivables from the State	153		39,546,308	2,315,470,395
4. Repurchase transactions of Government bonds	154		0	0
5. Other current assets	155		0	0
B. NON-CURRENT ASSETS (200=210+220+240+250+260)	200		168,678,889,504	101,263,944,623
I. Long-term receivables	210		0	0
1. Long-term trade receivables	211		0	0
2. Capital investments in subsidiaries	212		0	0



Target	Code	Notes	Closing balance	Opening balance
6. Short-term internal payables	316		0	0
7. Payables according to construction contract schedules	317		0	0
8. Short-term unearned revenue	318		0	373,889,195
9. Other short-term payables	319		3,767,772,459	3,177,333,880
10. Short-term loans and finance leases	320		0	0
11. Provision for short-term liabilities	321		0	0
12. Bonus and welfare funds	322		4,190,325,499	6,901,779,848
13. Price stabilization fund	323		0	0
14. Repurchase transactions of Government bonds	324		0	0
II. Long-term liabilities	330		15,408,830,500	14,606,459,642
1. Long-term trade payables	331		0	0
2. Long-term advances from customers	332		0	0
3. Long-term accrued expenses	333		0	0
4. Internal payables for business capital	334		0	0
5. Long-term internal payables	335		0	0
6. Long-term unearned revenue	336		0	0
7. Other long-term payables	337		15,408,830,500	14,606,459,642
7. Long-term loans and finance leases	338		0	0
9. Convertible bonds	339		0	0
10. Preferred shares	340		0	0
11. Deferred income tax liabilities	341		0	0
12. Provision for long-term liabilities	342		0	0
13. Science and technology development fund	343		0	0
B. OWNER'S EQUITY (400 = 410 + 430)	400		154,170,162,930	152,627,366,793
I. Owner's Equity	410		154,170,162,930	152,627,366,793
1. Owner's contributed capital	411		73,269,280,000	73,269,280,000
- Ordinary shares with voting rights	411a		73,269,280,000	73,269,280,000
- Preferred shares	411b			0
2. Capital surplus	412			0
3. Bond conversion options	413			0
4. Other owner's capital	414		7,112,926,857	7,112,926,857
5. Treasury shares (*)	415		-804,000	-804,000
6. Differences upon asset revaluation	416		0	0
7. Exchange rate differences	417		0	0
8. Development and investment funds	418		43,045,453,811	40,515,754,178
9. Enterprise reorganization assistance fund	419		0	0
10. Other equity funds	420		0	0
11. Undistributed profit after tax	421		30,743,306,262	31,730,209,758
- Undistributed profit after tax brought forward	421a		4,281,813,125	
- Undistributed profit after tax for the current year	421b		26,461,493,137	31,730,209,758

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Target	Code	Notes	Closing balance	Opening balance
12. Capital expenditure funds	422			0
13. Non-controlling interests	429			0
II. Funding sources and other funds	430			0
1. Funding sources	431		0	0
2. Funds used for fixed asset acquisition	432		0	0
TOTAL SOURCE OF FUNDS (440 = 300 + 400)	440		251,796,545,855	231,732,526,095

Hanoi, December 31, 2024

PREPARED BY

Phan Thi Thu Huyền

CHIEF ACCOUNTANT

Hoàng Thị Thùy Linh

APPROVED BY

Phạm Quốc Hùng



GIÁM ĐỐC



VIETNAM NATIONAL PETROLEUM GROUP
**PETROLIMEX HANOI TRANSPORTATION AND TRADING JOINT-STOCK
 COMPANY**

(Issued under Circular No. 200/2014/TT dated
 December 22, 2014 of the Ministry of Finance)

MID-YEAR INCOME STATEMENT
Quarter IV in 2024 (Whole Company)

Unit: Currency

Target	Code	Notes	Quarter IV		Accumulated from the beginning of the year to the end of this period		
			Current year	Previous year	Current year	Previous year	
			4	5	6	7	
1	2	3					
1 - Revenue from sales and services	1		305 308 344 688	313 071 977 187	1 188 944 768 920	1 201 255 857 686	
2 - Deductions from revenue (05=06+07+08+09)	2		305 308 344 688	313 071 977 187	1 188 944 768 920	1 201 255 857 686	
3 - Net revenue from sales and services (10=01-05)	10		268 643 089 106	281 023 453 107	1 068 263 847 023	1 089 166 275 601	
4 - Cost of goods sold	11		36 665 255 582	32 048 524 080	120 680 921 897	112 089 582 085	
5 - Gross profit from sales and services (20=10-11)	20		154 124 836	625 695 394	653 709 339	2 265 191 050	
6 - Revenue from financial activities	21		258 633 641	- 158 626 824	761 850 842	631 001 675	
7 - Financial expenses	22						
Including: Interest expense	23						
8 - Selling expenses	24		8 455 487 128	7 193 572 164	27 919 398 623	27 823 387 111	
9 - General and administration expenses	25		18 787 403 654	12 957 685 669	61 854 489 949	54 871 620 212	
10 - Net profit from operating activities (30=20+21-22-23)	30		9 317 855 995	12 681 588 465	30 798 891 822	31 028 764 137	
11 - Other income	31		2 911 991 224	8 591 626 906	3 170 582 369	8 785 072 786	
12 - Other expenses	32		310 751 085	533 502	335 381 165	1 051 444	
13 - Other profit (40=31-32)	40		2 601 240 139	8 591 093 404	2 835 201 204	8 784 021 342	
14 - Total accounting profit before tax (50=30+40)	50		11 919 096 134	21 272 681 869	33 634 093 026	39 812 785 479	
15 - Current corporate income tax expense	51		2 680 683 178	4 283 551 426	7 172 599 889	8 082 575 721	
16 - Deferred corporate income tax expense	52						
17 - Profit after corporate income tax (60=50-51-52)	60		9 238 412 956	16 989 130 443	26 461 493 137	31 730 209 758	
18 - Basic earnings per share	70		1 261	2 319	3 612	4 331	

PREPARED BY

Phan Thị Thu Huyền

CHIEF ACCOUNTANT

Hoàng Thị Thùy Linh

Hà Nội, ngày 31 tháng 12 năm 2024



GIÁM ĐỐC
Phạm Quốc Hưng

CASH FLOW STATEMENT
 (Direct method)
 Quarter IV in 2024

Unit: VND

Target	Code	Notes	Accumulated from the beginning of the year to the end of the quarter	
			Current year	Previous year
1	2	3	4	5
I. Cash flows from operating activities	0			
1. Profit before tax	01		33,634,093,026	38,332,836,381
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		29,535,173,593	33,082,488,238
- Provisions	03		112,270,800	-160,239,123
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04			
- Gains (losses) on investing activities	05		-1,048,153,783	-2,385,010,502
- Interest expenses	06		0	0
	07			
3. Operating profit before changes in working capital (08=01+02+03+04+05+06)	08		62,233,383,636	68,870,074,994
- Increase (decrease) in receivables	09		4,105,445,822	4,828,559,438
- Increase (decrease) in inventories	10		-832,966,149	-74,155,021
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		21,993,595,175	-13,393,324,335
- Increase (decrease) in prepaid expenses	12		-1,295,494,856	-5,066,265,244
- Increase (decrease) in trading securities	13			276,725,816
- Interest paid	14		0	0
- Enterprise income tax paid	15		-8,748,631,753	-6,961,117,308
- Other cash receipts from operating activities	16			
- Other cash payments for operating activities	17		-5,523,568,349	-5,249,241,316



Target	Code	Notes	Accumulated from the beginning of the year to the end of the quarter	
			Current year	Previous year
1	2	3	4	5
Net cash flows from operating activities (20=08+09+10+11+12+13+14+15+16)	20		71,931,763,526	43,231,257,024
II. Cash flows from investing activities				
1. Expenditures for purchases and construction of fixed assets and other long-term assets	21		-96,150,860,419	-30,380,074,236
2. Proceeds from disposal or sale of fixed assets and other long-term assets	22		394,444,444	186,363,636
3. Expenditures for loans granted or purchase of debt instruments from other entities	23			-51,325,203,933
4. Proceeds from loan repayments or sale of debt instruments from other entities	24			10,000,000,000
5. Expenditures for equity investments in other entities	25		0	
6. Proceeds from recovery of capital contributions to other entities	26			
7. Proceeds from interests, dividends and distributed profits	27		257,942,492	2,198,646,866
Net cash flows from investing activities	30		-95,498,473,483	-69,320,267,667
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31			
2. Expenditures for capital redemption to owners or buyback of issued shares	32			
3. Proceeds from borrowings	33			
4. Repayment of principal	34			
5. Expenditures for finance lease liabilities	35			
6. Dividends and profits paid to owners	36		-21,429,080,163	-11,005,182,963
Net cash flows from financial activities (40=31+32+33+34+35+36)	40		-21,429,080,163	-11,005,182,963
Net cash flows during the period (50=20+30+40)	50		-44,995,790,120	-37,094,193,606
Cash and cash equivalents at the beginning of period	60		68,059,150,431	63,911,646,446
Effect of exchange rate fluctuations	61			
Cash and cash equivalents at the end of period (70=50+60+61)	70		23,063,360,311	26,817,452,840

Hanoi, December 31, 2024

PREPARED BY

Phạm Thị Thu Huyền

CHIEF ACCOUNTANT

APPROVED BY

Hoàng Thị Thùy Linh **GIÁM ĐỐC**
Phạm Quốc Hùng



4. Notes to the Financial Statements

**VIETNAM NATIONAL PETROLEUM
GROUP
PETROLIMEX HANOI TRANSPORTATION
AND TRADING JOINT-STOCK COMPANY**

Form No. B 09 - DN

(Issued under Circular No. 200/2014/TT-
BTC dated December 22, 2014 of the Ministry
of Finance

NOTES TO THE FINANCIAL STATEMENTS

Quarter IV, 2024

I. Characteristics of the enterprise's operations

1. Form of capital ownership: Joint Stock Company
2. Business areas: Transportation, petroleum agency, repair, import and export of automobiles, spare parts and supplies, gas and laundry detergent trading
3. Business lines; Commercial services
4. Normal production and business cycle.
5. Characteristics of the enterprise's operations in the fiscal year that affect the Financial Statements.
6. Enterprise structure
 - List of subsidiaries;
 - List of consortiums and affiliated companies: + Petrolimex Auto Repair Joint Stock Company
 - List of affiliated units without legal status for dependent accounting
 - + Branch of Petrolimex Hanoi Transportation and Trading Joint-Stock Company in Bac Ninh
 - + Branch of Petrolimex Hanoi Transportation and Trading Joint-Stock Company in Lao Cai

II. Accounting period, currency used in accounting

1. Annual accounting period (starting from 01/01 and ending on 31/12).
2. Currency used in accounting: VND

III. Applicable accounting standards and regimes

1. Applicable accounting regime: according to Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance
2. Declaration on compliance with accounting Standards and Regimes

IV. Applicable accounting policies

1. Principles for converting financial statements prepared in foreign currencies to Vietnamese Dong (in case the accounting currency is different from Vietnamese Dong)
2. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows;
3. Principles of recognition of cash and cash equivalents.
4. Principles for accounting for financial investments
 - a) Trading securities;

- b) Held-to-maturity investments;
 - c) Loans;
 - d) Investments in subsidiaries; consortiums and affiliated companies;
 - dd) Investments in equity instruments of other entities;
 - e) Accounting methods for other transactions related to financial investments.
5. Principles of accounting for receivables
 6. Principles of recognition of inventories:
 - Principles of recognition of inventories;
 - Method of calculating inventory value;
 - Method of accounting for inventories;
 - Method of setting up provision for devaluation of inventories.
 7. Principles of recognition and depreciation of fixed assets, financial lease fixed assets, investment real estate:
 8. Principles of accounting for business cooperation contracts.
 9. Principles of accounting for deferred corporate income tax.
 10. Principles of accounting for prepaid expenses.
 11. Principles of accounting for payables.
 12. Principles of recognition of loans and financial lease liabilities
 13. Principles of recognition and capitalization of borrowing costs:
 14. Principles of recognition of payable expenses.
 15. Principles and methods of recognition of provisions for payables.
 16. Principles of recognition of unrealized revenue
 17. Principles of recognition of convertible bonds
 18. Principles of recognition of owner's equity:
 - Principles of recognition of owners' contributed capital, capital surplus, convertible bond options, other capital of owners.
 - Principles of recognition of asset revaluation differences.
 - Principles of recognition of exchange rate differences.
 - Principles of recognition of undistributed profits.
 19. Principles and methods of recognition of revenue:
 - Sales revenue;
 - Revenue from services;
 - Revenue from financial activities;
 - Revenue from construction contracts.
 - Other income
 20. Principles of accounting for revenue deductions
 21. Principles of accounting for cost of goods sold.
 22. Principles of accounting for financial expenses.

VIETNAM NATIONAL PETROLEUM GROUP
 PETROLIMEX HANOI TRANSPORTATION AND
 TRADING JOINT-STOCK COMPANY

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

Target	Closing balance	Opening balance
1	3	4
01. Cash	13,018,186,134	16,749,929,720
- Cash on hand	1,893,912,280	2,656,878,918
+ Vietnamese currency	1,893,912,280	2,656,878,918
+ Foreign currency		
- Bank deposits	10,374,390,120	11,739,909,737
+ Vietnamese currency	10,374,390,120	11,739,909,737
+ Foreign currency		
- Cash in transit	749,883,734	2,353,141,065
+ Vietnamese currency	749,883,734	2,353,141,065
+ Foreign currency		
02- Financial Investments	10,431,867,031	10,036,100,184
- Trading securities	51,100,184	51,100,184
- Held-to-maturity investments	10,380,766,847	9,985,000,000
- Investments in capital contributions to other entities		
+ <i>Investments in consortiums and affiliated companies</i>		
+ <i>Investments in other entities</i>		
03. Receivables from Customers	35,993,113,201	39,016,010,035
- Short-term receivables from customers	35,993,113,201	39,016,010,035
- Long-term receivables from customers	0	0
04. Other Receivables	968,975,215	863,297,532
- Receivables from interest on deposits	86,796,959	386,222,769
- Receivables from fuel liabilities and toll overcharges	281,433,665	
- Receivables from employees	0	
- Other short-term receivables	600,744,591	477,074,763
05. Inventories	8,562,216,387	7,729,250,238
- Goods in transit	0	
+ Petroleum		
+ Others	0	
- Materials and supplies	1,687,523,686	1,435,935,174
- Tools and instruments	216,786,299	169,869,029
+ Gas cylinders		

Target	Closing balance	Opening balance
1	3	4
+ Other tools and instruments		169,869,029
- Work in progress for production and business		
- Finished products		
- Goods	6,657,906,402	6,123,446,035
+ Petroleum	5,972,209,565	5,170,989,662
+ Petrochemical products	552,124,888	898,528,074
+ Chemicals and solvents	133,571,949	53,928,299
+ Other goods		
- Goods sent for sale		
+ Petroleum		
+ Others		
- Bonded warehouse goods		
- Real estate inventory		
* Details of inventory explained in Appendix No. 09		
05. Taxes and Amounts Receivable from the State (Details in Appendix No. 06)	39,546,308	2,315,470,395
06. Long-Term Work in Progress	33,358,359,092	7,276,543,908
- Long-term work in progress		
- Construction in progress	33,358,359,092	7,276,543,908
07. Increase or Decrease in Tangible Fixed Assets (Details in Appendix No. 01)	109,426,674,487	68,883,357,823
08. Prepaid Expenses	19,289,612,063	17,994,117,207
- Short-term	1,335,873,794	934,206,126
+ Prepaid repair expenses		
+ Prepaid tool and instrument expenses	3,250,614	24,858,137
+ Prepaid insurance expenses	720,705,492	26,753,099
+ Other short-term prepaid expenses	611,917,688	882,594,890
- Long-term	17,953,738,269	17,059,911,081
+ Tools and instruments	577,225,659	346,395,731
+ Land and infrastructure rental expenses	5,500,359,833	5,832,353,609
+ Gas station repair costs	529,527,095	255,921,372
+ Tire expenses	11,281,618,359	10,612,355,038
+ Other long-term prepaid expenses	65,007,323	12,885,331
9. Other Assets		
- Short-term		
- Long-term		

Target	Closing balance	Opening balance
1	3	4
10. Borrowings and finance lease liabilities	0	0
- Short-term		
- Long-term		
11. Payables to Suppliers	17,026,623,257	15,003,959,329
- Short-term payables to suppliers	17,026,623,257	15,003,959,329
12. Taxes and Amounts Payable to the State (Details in Appendix No. 06)	4,471,566,413	5,858,361,409
- Payables	4,471,566,413	5,858,361,409
- Receivables		
13- Accrued Expenses	1,262,781,285	2,099,998,636
- Short-term accrued expenses	1,262,781,285	2,099,998,636
- Long-term accrued expenses		0
14- Other Payables	19,176,602,959	18,157,682,717
- Surplus of assets awaiting resolution	10,179,668	10,179,668
- Trade union funds	1,264,519,770	1,562,729,108
- Social insurance	841	
- Health insurance		
- Dividend payables	1,918,249,134	1,240,746,297
- Short-term deposits received		
- Deferred revenue	0	373,889,195
- Other payables and liabilities	15,983,653,546	14,970,138,449
15. Deferred Income Tax Assets and Liabilities		
a- Deferred Income Tax Assets		
- Deferred tax assets related to deductible temporary differences		
- Deferred tax assets related to unused tax losses		
- Deferred tax assets related to unused tax incentives		
- Reversal of previously recognized deferred tax assets		
b- Deferred Income Tax Liabilities		
- Deferred tax liabilities arising from taxable temporary differences		
- Reversal of previously recognized deferred tax liabilities		
22. Owner's Equity	154,170,162,930	152,627,366,793
a- Reconciliation of Changes in Owner's Equity (Details in Appendix No. 05)		
b- Details of Investments in Owner's Equity (Details in Appendix No. 05)		

Target	Closing balance	Opening balance
1	3	4
c- Transactions with Owners and Dividend Distribution (Details in Appendix No. 05)		
- Dividends and profits distributed		
d- Dividends		
- Dividends declared after the end of the fiscal year		
+ Dividends declared on ordinary shares		
+ Dividends declared on preferred shares		
- Cumulative unpaid dividends on preferred shares		
dd- Shares		
- Number of shares registered for issuance		
- Number of shares sold to the public		
+ Ordinary shares sold to the public		
+ Preferred shares sold to the public		
- Number of shares repurchased		
+ Ordinary shares repurchased		
+ Preferred shares repurchased		
- Number of outstanding shares		
+ Ordinary shares		
+ Preferred shares		
* Par value of outstanding shares		
e- Enterprise Funds (Details in Appendix No. 05)		
g- Income and expenses, gains or losses recognized directly in Owner's Equity per Accounting Standards (Details in Appendix No. 09)		
23- Funding Sources (Details in Appendix No. 05)		
24. Leasehold assets		
(1)- Value of leasehold assets		
- Fixed leasehold assets		
- Other leasehold assets		
(2)- Total minimum future rentals of irrevocable operating lease contracts for fixed assets according to the following terms		
- Up to 1 year		
- Over 1- 5 years		
- Over 5 years		
24.a Materials and Goods Held for Custody or Processing		
Including: - Goods held for custody by the Group		
- National Reserve Goods		

VI ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

QUARTER IV IN 2024

Target	Current year	Previous year
1	2	3
1. Total sales revenue and service provision (Code 10)	305 308 344 688	313 071 977 187
Including:		
- Sales revenue	188 514 574 386	203 729 786 920
+ Domestic direct sales revenue	188 514 574 386	203 729 786 920
+ Export, re-export, and transit sales revenue		
+ Subsidy and price support revenue		
+ Internal sales revenue		
+ Internal Group		
+ Internal Company		
- Service provision revenue	116 793 770 302	109 342 190 267
Including: Export revenue		
Internal supply revenue	116 254 656 962	108 515 778 090
+ Internal Group	113 570 440 224	107 760 021 343
+ Internal Company	2 684 216 738	755 756 747
- Construction contract revenue		
+ Construction contract revenue recognized in the period		
+ Total cumulative revenue of construction contracts recognized at the time of financial statement preparation		
2. Revenue Deductions (Code 02)		
- Trade Discounts		
- Sales Discounts		
- Sales Returns		
- VAT Payable (Direct Method)		
- Special Consumption Tax		
- Export Tax		

Target	Current year	Previous year
1	2	3
- Environmental Protection Tax		
3. Cost of Goods Sold	268 643 089 106	281 023 453 107
- Cost of goods sold	175 086 803 387	193 900 794 731
- Cost of finished products sold		
- Cost of services provided	93 556 285 719	87 122 658 376
- Remaining value, sale, and liquidation cost of investment real estate sold		
- Real estate business investment expenses		
- Inventory loss		
- Excessive expenses		
- Provision for inventory depreciation		
4. Financial Revenue (Code 21)	154 124 836	625 695 394
- Interest on deposits and loans	154 124 836	635 210 356
- Interest on investments in bonds, promissory notes, treasury bills		
- Dividends and profit shares		
- Foreign exchange profits		
- Realized exchange rate gains		
- Unrealized exchange rate gains		
- Deferred sales interest		
- Revenue from other financial activities		- 9 514 962
5. Financial Expenses (Code 22)	258 633 641	- 158 626 824
- Interest on loans		35 085 704
- Payment discounts, deferred sales interest	4 615 175	5 093 912
- Losses from liquidation of short-term and long-term investments		
- Losses from foreign exchange sales		
- Realized exchange rate losses		
- Unrealized exchange rate losses		
- Provision for depreciation of short-term and long-term investments		- 160 239 123

Target	Current year	Previous year
1	2	3
- Other financial expenses	254 018 466	- 38 567 317
6. Other Income (Code 31)	2 911 991 224	8 591 626 906
- Disposal or sale of fixed assets	194 444 444	
- Other income	2 717 546 780	8 591 626 906
7. Other Expenses (Code 32)	310 751 085	533 502
- Other expenses	310 751 085	533 502
8. Selling and Administrative Expenses (Codes 24 + 25)		
8.1. Administrative expenses incurred by the enterprise during the period	18 787 403 654	12 957 685 669
+ Employee expenses	9 879 092 979	5 533 105 595
+ Management materials		1 672 304 369
+ Office supplies	89 401 061	79 219 529
+ Depreciation of fixed assets	236 685 867	156 459 524
+ Taxes, fees and charges	1 390 995 971	259 444 747
+ Provisions		
+ Outsourced services	1 758 104 124	1 369 039 815
+ Other cash expenses	5 433 123 652	3 888 112 090
8.2. Selling expenses incurred during the period	8 455 487 128	7 193 572 164
+ Employee expenses	4 787 774 588	4 284 237 230
+ Material and packaging expenses		4 817 630 971
+ Equipment and supplies expenses	30 353 191	31 245 404
+ Fixed asset depreciation expenses	475 531 461	517 781 274
+ Warranty expenses		
+ Outside purchasing services	2 214 180 974	-2 591 743 532
+ Other cash costs	947 646 914	134 420 817
9. Current corporate income tax expense (Code 51)	2 680 683 178	4 283 551 426
- Corporate income tax expense calculated on taxable income in the current year	2 680 683 178	4 283 551 426
- Adjustment of Corporate income tax expense of previous years into current income tax expense of this year	0	0

Target	Current year	Previous year
1	2	3
10. Deferred corporate income tax expense (Code 52)	0	
- Deferred corporate income tax expense arising from temporary taxable income	0	0
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets	0	0
- Deferred corporate income tax income arising from deductible temporary differences	0	0
- Deferred corporate income tax income arising from taxable losses and unused tax incentives	0	0
- Deferred corporate income tax income arising from the reversal of deferred income tax payables	0	0
9. Production and business costs by element	0	
- Raw material and material expenses	36 041 817 387	39 755 195 104
- Labor expenses	50 534 551 148	51 637 345 590
Including: Salary expenses	41 501 297 261	34 436 766 551
- Fixed asset depreciation expenses	7 236 320 367	7 507 106 338
- Outsourced service expenses	11 205 538 018	15 048 256 288
- Other cash expenses	15 779 268 790	-6 673 987 091

M.S.D.

Appendix No. 01. Increase and decrease of tangible fixed assets

Item	Target Code	Buildings and architecture	Machinery and equipment	Transmission vehicles	Management equipment and tools	Other fixed assets	Total	Whole company
1	2	3	4	5	6	7	8	
Historical cost of tangible fixed assets	11	0	0	0	0	0	0	
Opening balance	12	49,137,425,363	6,826,236,603	401,954,118,837	1,163,801,814	0	459,081,582,617	
Increase during year	13	457,303,704	299,600,000	69,263,680,420	48,461,111	0	70,069,045,235	
- New purchases	131	457,303,704	299,600,000	69,263,680,420	48,461,111		70,069,045,235	
- Completed construction investment	132						0	
- Internal transfer within the Group	133						0	
- Internal transfer within the Company	134						0	
- Other increases	135						0	
Decrease during year	14	0	0	3,227,457,334			3,227,457,334	
- Transfer to investment real estate	141							
- Liquidation, sale	142			3,227,457,334			3,227,457,334	
- Internal transfer within the Group	143							
- Internal transfer within the Company	144						0	
- Other decreases	145							
Closing balance	15	49,594,729,067	7,125,836,603	467,990,341,923	1,212,262,925	0	525,923,170,518	
Accumulated depreciation value	16	0	0	0	0	0	0	
Opening balance'	17	30,628,373,395	6,566,999,742	352,020,229,894	982,621,763	0	390,198,224,794	
Increase during year'	18	2,721,544,452	208,515,064	26,533,622,626	62,046,429	0	29,525,728,571	
- Depreciation during the year	181	2,721,544,452	208,515,064	26,533,622,626	62,046,429		29,525,728,571	
- Internal transfer within the Group '	182							
- Internal transfer within the Company '	183						0	

Item	Target Code	Buildings and architecture	Machinery and equipment	Transmission vehicles	Management equipment and tools	Other fixed assets	Total
1	2	3	4	5	6	7	8
- Other increases '	184						0
Decrease during period	19	0	0	3,227,457,334			3,227,457,334
- Transfer to investment real estate	191						
- Liquidation, sale	192			3,227,457,334			3,227,457,334
- Internal transfer within the Group	193						0
- Internal transfer within the Company	194						0
- Other decreases	195						0
Closing balance	20	33,349,917,847	6,775,514,806	375,326,395,186	1,044,668,192	0	416,496,496,031
Remaining value of tangible fixed assets	21	0	0	0	0	0	0
-At the beginning of the year	22	18,509,051,968	259,236,861	49,933,888,943	181,180,051	0	68,883,357,823
-At the ending of the period	23	16,244,811,220	350,321,797	92,663,946,737	167,594,733	0	109,426,674,487

Item	Target Code	Land use rights	Copyrights, patents	Trademarks	Computer software	Other intangible fixed assets	Total
1	2	3	4	5	6	7	8
- Internal transfer within the Group'	192						
- Internal transfer within the Company'	193						
- Other decreases '	194				17,701,667		17,701,667
Closing balance of the quarter"	20	153,076,500	0	0	603,261,022	351,987,000	1,108,324,522
Remaining value of intangible fixed assets	21						
-At the beginning of the year	22	4,703,277,500	0		2,106,498,333	0	6,809,775,833
-At the ending of the period	23	4,694,403,500	0		2,123,628,978	0	6,818,032,478

Appendix No. 06. Payments to the Budget - Whole Company

Target	Code	Opening balance		Arising balance		Closing balance of the quarter	
		Receivables	Payables	Amount paid	Amount payable	Receivables	Payables
I	2	3	4	5	6	7	8
I. Tax (10=11+...+19)	10	2,315,470,395	5,858,361,409	29,876,370,556	30,765,499,647	39,546,308	4,471,566,413
1. VAT on domestic sales	11	784,881,636	411,689,442	10,731,935,071	11,568,663,774		463,536,509
2. VAT on imported goods	12		0				0
3. Special consumption tax	13		0				0
4. Export and import tax	14		0				0
5. Corporate income tax	15		4,068,574,709	8,748,631,753	7,172,599,889		2,492,542,845
6. Personal income tax	16	5,597,061	1,378,097,258	6,361,524,492	6,464,965,046	39,546,308	1,515,487,059
7. Resource tax	17		0				0
8. Real estate tax and land rent	18	1,524,991,698		4,022,279,240	5,547,270,938		0
9. Other taxes	19		0	12,000,000	12,000,000		0
9.1. Environmental protection tax	191		0		0		0
9.2. Other taxes	192		0	12,000,000	12,000,000		0
II. Other payables (30=31+32+33)	30	0	0	24,630,080	24,630,080	0	0
1. Surcharges	31						
2. Fees and charges	32			24,630,080	24,630,080		
3. Others	33						
Total	40	2,315,470,395	5,858,361,409	29,901,000,636	30,790,129,727	39,546,308	4,471,566,413

Appendix No. 05. Equity reconciliation table

Item	Target Code	Opening balance	Increase during year	Including		Decrease during year	Including		Closing balance
				Internal transfer within the Group	Internal transfer within the Company		Internal transfer within the Group	Internal transfer within the Group	
1	2	3	4	5	6	7	8	10	
// Owner's equity	1	152,627,366,793	28,991,192,770	0	0	27,448,396,633	0	154,170,162,930	
1- Owner's investment capital	101	73,269,280,000					0	73,269,280,000	
- State's contributed capital	1011	37,413,260,000					0	37,413,260,000	
- Other entities' contributed capital	1012	35,856,020,000					0	35,856,020,000	
2- Share capital surplus	102	0					0	0	
3- Other capital of owners	103	7,112,926,857					0	7,112,926,857	
4- Treasury shares	104	-804,000					0	-804,000	
5- Difference in asset revaluation	105	0					0	0	
6- Exchange rate difference	106	0					0	0	
7- Development investment fund	107	40,515,754,178	2,529,699,633				0	43,045,453,811	
8- Financial reserve fund	108	0					0	0	
9- Other funds of owners' equity	109	0					0	0	
10- Undistributed profit after tax	110	31,730,209,758	26,461,493,137	0	0	27,448,396,633	0	30,743,306,262	
10.1- Undistributed profit of previous year	1101	31,730,209,758				27,448,396,633	0	4,281,813,125	
10.2- Undistributed profit of the current year	1102		26,461,493,137				0	26,461,493,137	
11- Capital for investment in construction and development	111	0					0	0	

Appendix 10: Notes to Construction in progress

Unit: VND

TARGET	Note Code	Closing balance of the quarter	Opening balance
1	2	3	4
Total		33,358,359,092	7,250,218,908
- Gas Station No. 1 Works		263,600,926	
- Dai Ang Gas Station Works		7,479,979,817	7,179,979,817
- Company Office and Sports Hall Works		70,239,091	70,239,091
- Investment in means of transport		25,544,539,258	

- 23. Principles of accounting for sales expenses and enterprise management expenses.
- 24. Principles and methods of recognition of current corporate income tax expenses and deferred corporate income tax expenses.
- 25. Other accounting principles and methods.

IX. Other information

- 1. Contingent liabilities, commitments and other financial information:
- 2. Events occurring after the end of the accounting period:
- 3. Information about related parties:.....
- 4. Presentation of assets, revenue, business results by segment (by business sector or geographical area) according to the provisions of Accounting Standard No. 28 “Segment reporting” (1):.
- 5. Comparative information (changes in information in the Financial Statements of previous accounting periods): Due to changes in the accounting regime according to Circular 200/2014/TT-BTC
- 6. Information on going concern:
- 7. Other information.....

Prepared, December 31, 2024

Prepared by
(Signature, full name)

[Handwritten Signature]
Phạm Thị Thu Huyền

Chief Accountant
(Signature, full name)

[Handwritten Signature]
Hoàng Thị Thùy Linh

Approved by
(Signature, full name, seal)



GIÁM ĐỐC
Phạm Quốc Hùng