PETROLIMEX INFORMATION TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS
For the period ended 30/06/2026

Hanoi – August, 2026

TABLE OF CONTENTS

CONTENTS	Page(s)
STATEMENT OF THE BOARD OF DIRECTORS	2 - 3
REVIEW REPORT ON INTERIM FINANCIAL INFORMATION	4
REVIEWED INTERIM FINANCIAL STATEMENT	
Interim Statement of Financial Position	5 - 6
Interim Income Statement	7
Interim Cash flow Statement	8 - 9
Notes to the Interim Financial Statements	10 - 33

STATEMENT OF THE BOARD OF DIRECTORS

The Board of Directors of Petrolimex Information Technology And Telecommunication Joint Stock Company presents this report together with the Company's Interim Financial Statements for the period ended 30 June, 2026.

THE COMPANY

Petrolimex Information Technology and Telecommunication Joint Stock Company (hereinafter referred to as the "the Company") is a joint stock company that was transformed from the Information Technology and Automation Center of the Vietnam National Petroleum Group. The Company was granted the Enterprise Registration Certificate No. 0101409374 by the Hanoi Department of Planning and Investment (currently the Business Registration and Corporate Finance Division – Hanoi Department of Finance) for the time on 23/09/2003, registration for changes made several times, and the most recent change was the 8th time on 27/07/2023.

Foreign company name: Petrolimex Information Technology and Telecommunication Joint Stock Company.

Abbreviations company name: PIACOM., JSC.

The Company's Charter capital under the Certificate of Business Registration changed for the 8th time on 27/07/2023 is VND 39,000,000,000 (*In Word: Thirty-nine billion dong*).

The Company's registered office is located at: No. 1 Kham Thien Street, Van Mieu – Quoc Tu Giam Ward, Hanoi City, Vietnam.

The company's trading office: 15th floor, Detech Tower Building, No. 8 Ton That Thuyet Street, Cau Giay Ward, Hanoi City, Vietnam.

The Company's stock is currently listed on the HNX Stock Exchange with stock code: PIA.

BOARDS OF MANAGEMENT, SUPERVISORS AND DIRECTORS

Members of Boards of Management, Supervisors and Directors who held the Company during the period and at the date of this report are as follows:

Board of Management	
Mr. Tran Ngoc Tuan	Chairman
Mr. Nguyen Van Quy	Member
Mr. Truong Duc Chinh	Independent Member
Mr. Hoang Hai Duong	Member
Mr. Nguyen Anh Toan	Member
Board of Supervisors	
Mrs. Dang Thi Hong Ha	Head of the Board
Mrs. Do Thuy Linh	Member
Mrs. Tran Thi Huong	Member
Board of Directors	
Mr. Nguyen Van Quy	Director
Mr. Tran Dang Dung	Deputy Director
Mr. Nguyen Quang Huy	Deputy Director

SUBSEQUENT EVENTS

According to the Board of Directors, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the financial statements for the period ended as at 30/6/2026.

STATEMENT OF THE BOARD OF DIRECTORS (CONTINUED)

AUDITORS

The Company's interim financial statements for the period ended as at 30/06/2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

THE BOARD OF DIRECTORS RESPONSIBILITY

The Company's Board of Directors is responsible for preparing the Interim financial statements, which give a true and fair view of the financial position of the Company as at 30/06/2026 as well as of its income and Interim cash flows statements for the period ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of financial statements. In preparing these financial statements, the Board of Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Design, implement and maintain an effective system of internal control for the purpose of properly preparing and presenting the Interim Financial Statements, in order to limit errors and frauds;
- Prepare the Interim financial statements on the going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

The Board of Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the Interim financial statements. The Board of Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

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

For and on behalf of the Board of Directors,

M.S.D.N: 0101409374 - C.T.C.P
CÔNG TY
CỔ PHẦN
TIN HỌC VIỄN THÔNG
PETROLIMEX
P. VĂN MIẾU - QUỐC TỬ GIÁM - T.P HÀ NỘI

Nguyen Van Quy
Director
Ha Noi, August 11, 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam
+84 (24) 3 783 2121 info@cpavietnam.vn
+84 (24) 3 783 2122 www.cpavietnam.vn

INPACT MEMBER

No: 337/2026/BCSX-CPA VIETNAM-NV2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Boards of Management, Supervisors and Directors
Petrolimex Information Technology and Telecommunication Joint Stock Company

We have reviewed the accompanying interim financial statements of Petrolimex Information Technology and Telecommunication Joint Stock Company, which were prepared on 11/08/2026, from page 05 to page 33, including the interim statement of financial position as at 30/6/2026, and the Interim Income Statement, and Interim Cash flows Statement for the period ended and Notes to the interim financial statements.

Responsibility of the Board of Directors

The Company's Board of Directors is responsible for the true and fair preparation and presentation of these interim financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements, and for the internal control as the Board of Directors determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim financial statements based on our review. We have conducted our review engagement in accordance with the Vietnamese Standard on Review Engagements No. 2410 - Review of Interim financial information performed by the independent auditor of the Company.

A review of interim financial information consists primarily of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical procedures, and performing other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Company as at 30/6/2026 the interim results of its operations and its interim cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory regulations governing the preparation and presentation of interim financial statements.

M.S.D.N: 0101917917
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
THÀNH PHỐ HÀ NỘI

Nguyen Thi Mai Hoa
Deputy General Director
Certificate of registration of auditing practice:
No. 2326-2023-137-1
Authorised paper 08/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT
Hanoi, August 11, 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A -	**CURRENT ASSETS (100=110+120+130+140+150)**	**100**		**72,338,077,050**	**94,635,761,922**
I.	**Cash and cash equivalents**	**110**	**5.1**	**24,941,992,133**	**33,813,466,575**
1.	Cash	111		6,850,292,121	9,219,932,223
2.	Cash equivalents	112		18,091,700,012	24,593,534,352
II.	**Short-term financial investments**	**120**	**5.2**	**3,471,812,862**	**6,891,531,139**
3.	Held to maturity Investments	123		3,471,812,862	6,891,531,139
III.	**Short-term receivables**	**130**		**30,096,817,862**	**43,887,401,737**
1.	Short-term receivables from customers	131	5.3	24,903,121,078	42,048,309,256
2.	Short-term repayments to suppliers	132	5.4	3,849,087,401	1,346,109,922
5.	Loan receivables	135	5.5	4,174,215,001	3,409,905,893
6.	Other short-term receivables	136	5.6	(2,829,605,618)	(2,916,923,334)
IV.	**Inventories**	**140**	**5.7**	**12,314,855,769**	**7,746,544,157**
1.	Inventories	141		12,314,855,769	7,746,544,157
VI.	**Other current assets**	**160**		**1,512,598,424**	**2,296,818,314**
1.	Short-term prepaid expenses	161	5.8	1,419,808,964	2,296,818,314
3.	Taxes and other receivables from government budget	163	5.15	92,789,460	-
B -	**LONG-TERM ASSETS (200=210+220+240+250+260)**	**200**		**20,317,865,206**	**20,535,484,409**
I.	**Long-term receivables**	**210**		**497,580,000**	**518,680,000**
5.	Other long-term receivables	215	5.5	497,580,000	518,680,000
II.	**Fixed assets**	**220**		**2,075,881,939**	**2,843,540,938**
1.	Tangible fixed assets	221	5.9	2,075,881,939	2,843,540,938
	- Historical costs	*222*		*18,750,502,949*	*18,849,544,690*
	- Accumulated depreciation	*223*		*(16,674,621,010)*	*(16,006,003,752)*
3.	Intangible fixed assets	227	5.10	-	-
	- Historical costs	*228*		*1,574,005,900*	*1,574,005,900*
	- Accumulated amortization	*229*		*(1,574,005,900)*	*(1,574,005,900)*
V.	**Long-term assets in progress**	**250**		**13,472,146,242**	**13,973,715,000**
2.	Construction in progress	252	5.11	13,472,146,242	13,973,715,000
VII.	**Other long-term assets**	**270**		**4,272,257,025**	**3,199,548,471**
1.	Long-term prepaid expenses	271	5.8	4,272,257,025	3,199,548,471
	TOTAL ASSETS (280 = 100+200)	**280**		**92,655,942,256**	**115,171,246,331**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at June 30, 2026

	LIABILITIES AND OWNERS' EQUITY	Code	Note	30/06/2026 VND	01/01/2026 VND
C-	**LIABILITIES (300=310+330)**	**300**		**28,404,546,894**	**41,453,003,831**
I.	**Short-term liabilities**	**310**		**28,284,546,894**	**41,333,003,831**
1.	Short-term trade payables	311	5.12	8,515,268,996	25,590,540,314
2.	Short-term prepayments from customers	312	5.13	4,637,504,062	1,598,076,698
3.	Dividends and profits payable	313	5.14	5,871,466,960	21,466,960
4.	Taxes and other payables to government budget	314	5.15	1,425,921,563	3,034,616,870
5.	Payables to employees	315		1,196,144,285	6,472,186,340
9.	Short-term unearned revenues	319	5.16	48,000,000	122,883,464
10.	Other short-term payments	320	5.17	307,570,433	963,370,288
12.	Short-term provisions	322	5.18	136,626,652	177,248,463
13.	Bonus and welfare fund	323		6,146,043,943	3,352,614,434
II.	**Long-term liabilities**	**330**		**120,000,000**	**120,000,000**
8.	Other long-term payables	338	5.17	120,000,000	120,000,000
D-	**OWNERS' EQUITY**	**400**	**5.19**	**64,251,395,362**	**73,718,242,500**
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		20,249,814,164	18,897,114,164
10.	Other equity funds	420		5,001,581,198	15,821,128,336
	- Undistributed profit after tax	*420a*		*2,195,828,336*	*2,293,956,019*
	- Undistributed profit after tax brought forward	*420b*		*2,805,752,862*	*13,527,172,317*
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)		**440**		**92,655,942,256**	**115,171,246,331**

Hanoi, August 11, 2026

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

M.S.D.N: 0101409374-C.T.C.P
CÔNG TY CỔ PHẦN TIN HỌC VIỄN THÔNG PETROLIMEX
P. VĂN MIẾU - QUỐC TỬ GIÁM - T.P HÀ NỘI

PETROLIMEX INFORMATION TECHNOLOGY AND TELECOMMUNICATION JSC
No. 1 Kham Thien Street, Van Mieu - Quoc Tu Giam Ward, Hanoi City, Vietnam

Form B02a - DN
Issued under Circular No 99/2025/TT- BTC October 27, 2025 of the Ministry of Finance

INTERIM INCOME STATEMENT
For the period ended June 30, 2026

	ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
1.	Revenues from sales and services rendered	01	6.1	73,582,681,989	55,007,470,564
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		73,582,681,989	55,007,470,564
4.	Costs of goods sold	11	6.2	50,621,970,268	32,352,105,300
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**22,960,711,721**	**22,655,365,264**
6.	Gain/loss from disposal of investment properties	21		-	-
7.	Financial income	22	6.3	659,771,051	390,617,405
8.	Financial expenses	23	6.4	45,395,928	10,845,331
	In which: interest expenses	*24*		-	-
9.	Selling expenses	25		20,069,962,583	20,035,675,563
10.	General administrative expenses	26	6.5	-	-
11.	**Net profits from operating activities {30 = 20+21+22-(23+25+26)}**	**30**		**3,505,124,261**	**2,999,461,775**
12.	Other income	31	6.6	15,030,407	17,271,222
13.	Other expenses	32	6.6	12,963,590	555,940
14.	**Other profits (40 = 31-32)**	**40**	**6.6**	**2,066,817**	**16,715,282**
15.	**Total net profit before tax (50 = 30+40)**	**50**		**3,507,191,078**	**3,016,177,057**
16.	Current corporate income tax expenses	51	6.7	701,438,216	603,235,411
17.	Deferred corporate income tax expenses	52		-	-
18.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**2,805,752,862**	**2,412,941,646**
19	**Basic earnings per share**	**70**	**6.8**	**719**	**619**

Hanoi, August 11, 2026

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

M.S.D.N: 0101409374 - C.T.C.P
CÔNG TY CỔ PHẦN TIN HỌC VIỄN THÔNG PETROLIMEX
P. VĂN MIẾU - QUỐC TỬ GIÁM - T.P HÀ NỘI

PETROLIMEX INFORMATION TECHNOLOGY AND TELECOMMUNICATION JSC
No. 1 Kham Thien Street, Van Mieu - Quoc Tu Giam Ward, Hanoi City, Vietnam

Form B03a - DN
Issued under Circular No 99/2025/TT- BTC October 27, 2025 of the Ministry of Finance

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the period ended June 30, 2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I. Cash flows from operating activities				
1. *Profit before tax*	***01***		***3,507,191,078***	***3,016,177,057***
2. *Adjustments for*				
- Depreciation of fixed assets and investment properties	02		843,331,258	815,972,196
- Provisions	03		(127,939,527)	(452,743,204)
- Unrealized gains and losses from foreign exchange rate fluctuations	04		13,086,784	10,678,335
- Gains (losses) on investing activities	05		(639,297,674)	(382,260,411)
3. *Operating profit before changes in working capital*	***08***		***3,596,371,919***	***3,007,823,973***
- Increase (decrease) in receivables	09		13,806,285,959	17,014,220,770
- Increase (decrease) in inventories	10		(4,568,311,612)	(7,605,642,871)
- Increase (decrease) in payables	11		(9,033,204,328)	(10,216,454,843)
- Increase (decrease) in prepaid expenses	12		(195,699,204)	1,766,754,802
- Enterprise income tax paid	15		(1,893,966,190)	(2,153,012,277)
- Other payments on operating activities	17		(3,629,170,491)	(1,994,029,509)
Net cash flows from operating activities	***20***		***(1,917,693,947)***	***(180,339,955)***
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(11,012,711,296)	(1,040,637,746)
3. Money spent on loans, buying debt instruments	23		(80,281,723)	(76,611,804)
4. Expenditures on loans and purchase of debt instruments from other entities	24		3,500,000,000	-
7. Proceeds from interests, dividends and distributed profits	27		639,297,674	382,260,411
Net cash flows from investing activities	**30**		**(6,953,695,345)**	**(734,989,139)**
III. Cash flows from financial activities				
Net cash flows from financial activities	**40**		**-**	**-**
Net cash flows during the period (50 = 20+30+40)	**50**		**(8,871,389,292)**	**(915,329,094)**
Cash and cash equivalents at the beginning of the period	**60**		**33,813,466,575**	**25,269,180,330**
Effect of exchange rate fluctuations	61		(85,150)	(4,508,767)
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**5.1**	**24,941,992,133**	**24,349,342,469**

Hanoi, August 11, 2026

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

M.S.D.N: 0101409370 - C.T.C.P * CÔNG TY CỔ PHẦN TIN HỌC VIỄN THÔNG PETROLIMEX * P. VĂN MIẾU - QUỐC TỬ GIÁM - T.P HÀ NỘI

1. COMPANY INFORMATION

1.1 Structure of ownership

Petrolimex Information Technology and Telecommunication Joint Stock Company is a joint stock company that was transformed from the Information Technology and Automation Center of the Vietnam National Petroleum Group. The Company was granted the Enterprise Registration Certificate No. 0101409374 by the Hanoi Department of Planning and Investment (currently the Business Registration and Corporate Finance Division – Hanoi Department of Finance) for the time on 23/09/2003, registration for changes made several times, and the most recent change was the 8th time on 27/07/2023.

Foreign company name: Petrolimex Information Technology and Telecommunication Joint Stock Company.

Abbreviations company name: PIACOM., JSC.

The Company's Charter capital under the Certificate of Business Registration changed for the 8th time on 27/07/2023 is VND 39,000,000,000 (*In Word: Thirty-nine billion dong*).

The Company's registered office is located at: No. 1 Kham Thien Street, Van Mieu – Quoc Tu Giam Ward, Hanoi City, Vietnam.

The company's trading office: 15th floor, Detech Tower Building, No. 8 Ton That Thuyet Street, Cau Giay Ward, Hanoi City, Vietnam.

The Company's stock is currently listed on the HNX Stock Exchange with stock code: PIA

The total number of the Company's employees as at 30/06/2026 is 134 employees (as at 31/12/2025 is 134 employees).

1.2 Operating industries and principle activities

- Manufacturing of computers and computer peripherals (Details: Computer manufacturing, Automation equipment manufacturing);
- Other telecommunications activities (Details: Network establishment and provision of Internet services (IAP, ISP), Providing (directly, reselling) telecommunications services (basic, value-added));
- Computer programming (Details: Software production);
- Computer consulting and computer system administration (Details: Software consulting);
- Repair of electronic and optical equipment (Details: Maintenance and repair of computers, software, peripherals, electronic devices, computers, automation equipment, and industrial production lines);
- Installation of industrial machinery and equipment (Details: Installation of computers, software, peripherals, electronic devices, computers, automation equipment, and industrial production lines);
- Wholesale of computers, peripherals, and software (Details: Supply of software, buying and selling computers, software, peripherals, electronic devices, computers, automation equipment, and industrial production lines);
- Wholesale of electronic components and telecommunications equipment (Details: Trading of materials, postal and telecommunications equipment, measuring and control equipment, automation equipment, electrical equipment, electronic components);
- …

Main business activities of the year: Software supply; Buying and selling computers, software, peripherals, electronic devices, computers, automation equipment, and industrial production lines; Maintenance and repair of computers, software, peripherals, electronic devices, computers, automation equipment, and industrial production lines; Software production; Software consulting; Wholesale of electronic components and telecommunications equipment.

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. The Company structure

As at 30/06/2026, the Company has dependent units as follows:

Name	Address	Major business lines
Southern Branch - Petrolimex Information Technology and Telecommunication Joint Stock Company	209 Hoang Van Thu Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam.	Software supply; Buying and selling computers, software, peripherals, electronic devices, computers, automation equipment, and industrial production lines; Maintenance and repair of computers, software, peripherals, electronic devices, computers, automation equipment, and industrial production lines.

1.5 Statement of information comparability on the Interim financial statements

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime, which replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/3/2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01/01/2026.

The Company has applied the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC since 01/01/2026. In cases where the application of this Circular results in changes in the presentation of the financial statements, the Company will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim financial statements are comparable as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on January 1, and ends on December 31, of solar year.

The interim financial statements are prepared for the accounting period ending as at 30/6/2026.

Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance.

Statements for the compliance with Accounting Standards and System

The Company ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Financial Statements for the 6-month period ended as at 30/06/2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the Interim financial statements

The attached interim financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of Interim financial statements

The accompanying financial statements include the financial statements of the Company's Head Office and its subsidiary, Southern Branch - Information Technology and Telecommunication Joint Stock Company. All transactions and balances between the Company's Head Office and Southern Branch have been eliminated when preparing and presenting the Company's financial statements.

The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards, requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Held to maturity investments

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments include bank deposits with original maturities of more than 3 months.

Held-to-maturity investments are initially recognized at the acquisition date and measured at cost, including transaction costs directly attributable to the acquisition. Subsequently, held-to-maturity investments are measured at their carrying amount, comprising principal and accrued interest up to the reporting date, less any provision for impairment, if any. Interest income from held-to-maturity investments after the acquisition date is recognized in the statement of income on an accrual basis. Interest accrued before the Company acquired the investments is deducted from the cost of the investments at the acquisition date.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Provision for doubtful debts is made when there are indications or evidence that the Company is unable or unlikely to recover its receivables, in accordance with prevailing accounting regulations.

At the end of the fiscal year, the Company has revalued foreign currency-denominated receivables, which are monetary items denominated in foreign currencies, using the average of the bank's transfer buying and selling exchange rates at the commercial bank with which the Company regularly transacts.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

The Company uses the perpetual inventory method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the historical cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Time details are as follows:

	Years
Machinery and equipment	03 - 07
Motor vehicles	06 - 07
Office equipment	03 - 05

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Intangible fixed assets and Amortization

Intangible fixed assets represent the value of computer software and are reflected at cost, presented at historical cost minus accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

The intangible fixed assets are computer software that is amortized over a period of 03 to 05 years.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes salaries, service costs, and other related expenses.

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's deferred expenses include office rental expenses, tools and equipment expenses, repair expenses and other waiting-for-allocation expenses:

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 03 years.

The repair expenses and other expenses

The repair expenses and other waiting-to-be-allocated costs are allocated to expenses using the straight-line method for a period of no more than 03 years.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Trade payables and other payables

The account payables are monitored in detail by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets from suppliers or sellers (independent of the purchaser). Trade payables also include amounts payable between the parent company and its subsidiaries, joint ventures and associates;
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

At the end of the period, the Company has revalued foreign currency-denominated payables, which are monetary items denominated in foreign currencies, using the average of the bank's transfer buying and selling exchange rates at the commercial bank with which the Company regularly transacts.

Dividends and profit payables

Dividends/profit distributions are recognized as liabilities when approved by the General Meeting of Shareholders.

Provisions for payables

The recognized amount of a provision for payables is the best estimate of the amount that will be required to settle the present obligation as at the fiscal year end date or balance sheet date. Only expenses related to the provision for payables made initially will be offset by such provision.

When the difference between the provision for payables made in the previous accounting period that has not yet been used up is larger than the provision for payables made in the reporting period, it shall be reversed and recorded as a decrease in production and business expenses in the period, excluding the larger difference of the provision payables for warranty of construction works reversed into other income in the period.

The Company's provisions for payables include reserves for product warranties, construction warranties, and salary reserves.

Owners' equity

Capital is recorded according to the actual amounts invested by the owner.

Share premium is recognized based on the difference between the actual issue price and the par value of shares upon the initial issuance, additional issuance or reissuance of the Company's own repurchased shares.

Retained earnings represent the profit generated from the Company's operations after deducting adjustments arising from the retrospective application of changes in accounting policies and the retrospective restatement of material prior-year errors.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and other income

The Company's revenue includes revenue from the sale of goods, equipment, and revenue from the provision of services and software.

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company 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 Company;
- Costs related to transactions can be determined.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It's probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the balance sheet date;
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

This includes the cost of goods sold, services recognized in accordance with revenue in the period.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of the relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services *(by business segment)* or in providing products or services within a particular economic environment *(geographical area)* which is subject to risks and returns that are different from those of other segments. The Board of Directors confirms that the Company operates in business segments of electricity trading, construction and installation, other activities in a single geographical segment - Vietnam. Therefore, the segment report will be prepared by business segments.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash	2,442,065,944	2,268,761,983
Bank deposit (*)	4,408,226,177	6,951,170,240
Cash equivalents (**)	18,091,700,012	24,593,534,352
Total	**24,941,992,133**	**33,813,466,575**

(*) ***Details of bank deposits***

	30/06/2026 VND	01/01/2026 VND
Prosperity and Growth Commercial Joint Stock Bank	3,931,468,028	6,468,868,468
Others	476,758,149	482,301,772
Total	**4,408,226,177**	**6,951,170,240**

(**) ***Details of cash equivalents***

	30/06/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam (1)	2,034,422,766	4,049,665,553
Prosperity and Growth Commercial Joint Stock Bank (2)	8,398,103,129	13,625,745,512
Vietnam Joint Stock Commercial Bank for Industry and Trade (3)	7,659,174,117	6,918,123,287
Total	**18,091,700,012**	**24,593,534,352**

(1) 1-month term deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam with an interest rate of 4.75%/year.

(2) Comprising 1-month term deposits at Vietnam Prosperity and Development Joint Stock Commercial Bank with an interest rate of 4.75%/year.

(3) Comprising 1-month term deposits at Vietnam Joint Stock Commercial Bank for Industry and Trade with interest rates ranging from 4.5% to 4.75%/year.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.2 Financial investments

a. Held to maturity investments

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original value	**Recoverable amount**	**Allowances**	**Original value**	**Recoverable amount**	**Allowances**
Short-term	**3,471,812,862**	**-**	**-**	**6,891,531,139**	**-**	**-**
Term deposits	*3,471,812,862*	-	-	6,891,531,139	-	-
Prosperity and Growth Commercial Joint Stock Bank (1)	3,471,812,862	-	-	6,891,531,139	-	-
Total	**3,471,812,862**	**-**	**-**	**6,891,531,139**	**-**	**-**

(1) 6-month term deposits at Vietnam Prosperity and Development Joint Stock Commercial Bank with an interest rate of 6.5%/year.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.3 Receivables from customers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	**24,903,121,078**	**(2,829,605,618)**	**42,048,309,256**	**(2,916,923,334)**
Vietnam National Petroleum Group	8,085,973,845	-	11,692,039,931	-
Petrolimex Cantho One Member Limited Liability	3,450,156,814	-	-	-
Others	13,366,990,419	(2,829,605,618)	30,356,269,325	(2,916,923,334)
Total	**24,903,121,078**	**(2,829,605,618)**	**42,048,309,256**	**(2,916,923,334)**
In which : Receivables from related parties	***15,243,149,701***	-	***26,313,693,391***	-
(Details in Note 7.1)				

5.4 Prepayments to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	**3,849,087,401**	-	**1,346,109,922**	-
B&T Hi -Tech Trading & Service Company Limited	-	-	173,880,000	-
Coe Viet Nam Technologies And Training Joint Stock Company	-	-	197,520,000	-
TTV General Trading and Services Co., Ltd.	838,471,500	-	-	-
Thanh Thien Technology Joint Stock Company	-	-	235,589,640	-
Anp Technical Co., Ltd	-	-	174,346,480	-
Mr. Tran Van Xuyen	560,000,000	-	320,000,000	-
Petroleum Machinery Joint Stock Company	1,719,153,615	-		-
Others	731,462,286	-	244,773,802	-
Total	**3,849,087,401**	-	**1,346,109,922**	-
In which:				
Repayments to related parties	***1,727,196,151***	-	***5,915,482***	-
(Details in Note 7.1)				

5.5 Other receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	**4,174,215,001**	-	**3,409,905,893**	-
Advances(*)	810,155,389	-	1,106,893,965	-
Deposit	1,658,794,680	-	1,561,456,310	-
Other receivables	1,705,264,932	-	741,555,618	-
- Others	*1,705,264,932*	-	*741,555,618*	-
Long-term	**497,580,000**	-	**518,680,000**	-
- Deposits	497,580,000	-	518,680,000	-
Total	**4,671,795,001**	-	**3,928,585,893**	-

(*) Employee advances comprise amounts advanced by the Company to employees to perform business operations or handle assigned tasks in accordance with the Company's financial management regulations.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.6 Bad debts

Unit: VND

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original value	Allowances	Recoverable amount	Original value	Allowances	Recoverable amount
Receivables	**2,948,015,508**	**(2,829,605,618)**	**118,409,890**	**3,239,074,560**	**(2,916,923,334)**	**322,151,226**
Chau Thanh Petro Co.,Ltd	-	-	-	291,059,052	(87,317,716)	203,741,336
Nam Song Hau Trading Investing Petroleum Joint Stock Company	846,392,191	(846,392,191)	-	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)	-	1,864,803,427	(1,864,803,427)	-
Others	236,819,890	(118,410,000)	118,409,890	236,819,890	(118,410,000)	118,409,890
Total	**2,948,015,508**	**(2,829,605,618)**	**118,409,890**	**3,239,074,560**	**(2,916,923,334)**	**322,151,226**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.7 Inventories

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	**Recoverable amount**	**Original value**	**Recoverable amount**
Raw material expenses	5,529,390,347	-	3,840,686,067	-
Tools and supplies	219,118,777	-	-	-
Work in progress	4,488,908,216	-	1,684,939,342	-
Finished goods	1,880,560,533	-	2,038,917,928	-
Goods	196,877,896	-	182,000,820	-
Total	**12,314,855,769**	**-**	**7,746,544,157**	**-**

5.8 Deferred expenses

	30/06/2026 VND	01/01/2026 VND
Short - term	**1,419,808,964**	**2,296,818,314**
Office rental expenses	734,352,645	1,252,589,100
Tools and supplies expenses	23,397,767	57,348,148
Others	662,058,552	986,881,066
Long - term	**4,272,257,025**	**3,199,548,471**
Office Repair Expenses	726,479,344	948,596,284
Tools and supplies expenses	831,173,551	1,180,944,440
Investment Project Costs for Developing Automated Sales Applications at Petrol Stations	504,000,000	-
Investment Project Costs for Upgrading the Mobile App Development Platform	790,640,000	-
Investment Project Costs for Developing Sales Applications on New-Generation POS Devices	860,500,000	-
Others	559,464,130	1,070,007,747
Total	**5,692,065,989**	**5,496,366,785**

5.9 Tangible fixed assets

Unit: VND

	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST				
As at 01/01/2026	**12,060,807,447**	**5,356,345,909**	**1,432,391,334**	**18,849,544,690**
Purchase	-	-	75,672,259	75,672,259
Disposal	(174,714,000)	-	-	(174,714,000)
Ass at 30/06/2026	**11,886,093,447**	**5,356,345,909**	**1,508,063,593**	**18,750,502,949**
ACCUMULATED DEPRECIATION				
As at 01/01/2026	**9,521,882,320**	**5,356,345,909**	**1,127,775,523**	**16,006,003,752**
Depreciation	766,501,979	-	76,829,279	843,331,258
Disposal	(174,714,000)	-	-	(174,714,000)
Ass at 30/06/2026	**10,113,670,299**	**5,356,345,909**	**1,204,604,802**	**16,674,621,010**
NET BOOK VALUE				
As at 01/01/2026	**2,538,925,127**	-	**304,615,811**	**2,843,540,938**
Ass at 30/06/2026	**1,772,423,148**	-	**303,458,791**	**2,075,881,939**

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/06/2026 is VND 13,597,523,005 (As at 01/01/2026 is VND 13,705,062,719).

(*) List of tangible fixed assets existing during the period with a value representing 10% or more of total tangible fixed assets:

Unit: VND

No.	Type and name of assets	As at 30/6/2026			As at 01/01/2026		
		Historical costs	Accumulated depreciation	Net Book Value	Historical costs	Accumulated depreciation	Net Book Value
1	INFINITI QX60 car, registration No. 30F-417.84	3,246,880,000	3,246,880,000	-	3,246,880,000	3,246,880,000	-
	Total	**3,246,880,000**	**3,246,880,000**	**-**	**3,246,880,000**	**3,246,880,000**	**-**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

5.10 Intangible fixed assets

Unit: VND

	Technology software	Total
HISTORY COST		
As at 01/01/2026	**1,574,005,900**	**1,574,005,900**
As at 30/06/2026	**1,574,005,900**	**1,574,005,900**
ACCUMULATED AMORTIZATION		
As at 01/01/2026	**1,574,005,900**	**1,574,005,900**
Amortization		-
As at 30/06/2026	**1,574,005,900**	**1,574,005,900**
NET BOOK VALUE		
As at 01/01/2026	-	-
As at 30/06/2026	-	-

History cost of intangible fixed assets which are fully amortized but still in use as at 30/6/2026 is VND 1,574,005,900 (As at 01/01/2026 is VND 1,574,005,900).

(*) List of intangible fixed assets existing during the period with a value representing 10% or more of total intangible fixed assets:

Unit: VND

No.	Type and name of assets	As at 30/6/2026			As at 01/01/2026		
		Historical costs	Accumulated Amortization	Net Book Value	Historical costs	Accumulated Amortization	Net Book Value
1	Information System Software at PIACOM	905,325,000	905,325,000	-	905,325,000	905,325,000	-
2	Support Center Software	386,000,000	386,000,000	-	386,000,000	386,000,000	-
	Total	**1,291,325,000**	**1,291,325,000**	-	**1,291,325,000**	**1,291,325,000**	-

5.11 Construction in progress

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	**Recoverable amount**	**Original value**	**Recoverable amount**
a) Long-term work in progress				
EGAS-II Software Development Project	8,810,926,242	8,810,926,242	7,969,490,000	7,969,490,000
Project to develop petroleum warehouse management software (TAS)	2,619,960,000	2,619,960,000	2,319,960,000	2,319,960,000
Petroleum Depot Management Software (TAS) Development Project	-	-	851,895,000	851,895,000
Others	2,041,260,000	2,041,260,000	2,832,370,000	2,832,370,000
Total	**13,472,146,242**	**13,472,146,242**	**13,973,715,000**	**13,973,715,000**

5.12 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short - term	**8,515,268,996**	**25,590,540,314**
Thien Quang Digital technology Joint Stock Company	-	772,200,000
D2S Software Joint Stock Company	-	197,554,200
Tinh Van Technology Joint Stock Company	-	3,651,700,000
Viet Clever Joint Stock Company	1,487,094,200	1,204,498,000
Techpro., JSC	2,186,444,880	1,950,480,000
Detech Technology Development Supporting Joint Stock Company	1,172,610,063	64,717,793
Others	3,669,119,853	17,749,390,321
Total	**8,515,268,996**	**25,590,540,314**
In which:		
Trade payables from related parties	***5,423,480***	***490,603,036***
(Details in Note 7.1)		

5.13 Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**4,637,504,062**	**1,598,076,698**
Petrolimex Construction 1 Joint Stock Company Group	1,930,350,360	645,201,660
Petrolimex Aviation Fuel Joint Stock Company	-	370,456,688
Chuong Duong Trading and Investment Company Limited	223,411,250	211,339,250
Phu Xuan Construction and Trading Company Limited	164,236,100	164,236,100
Petrolimex Nghe Tinh Transportation And Service Joint Stock Company	785,505,600	-
Others	1,534,000,752	206,843,000
Total	**4,637,504,062**	**1,598,076,698**
In which:		
Prepayments from related parties	***3,729,074,729***	***1,015,658,348***
(Details in Note 7.1)		

5.14 Dividends and profits payables

	30/06/2026 VND	01/01/2026 VND
Dividends and profits payable (*)	5,871,466,960	21,466,960
Total	**5,871,466,960**	**21,466,960**
In which:		
Payables to related parties	***2,944,357,500***	-
(Details in Note 7.1)		

(*) Dividends payable include VND 5,850,000,000 payable to shareholders from the 2025 undistributed profit after tax, as well as a portion of dividends from prior years that remains unpaid to shareholders who have not yet registered their securities with the Vietnam Securities Depository and the Corporation and have not yet directly contacted the Company to complete the procedures for receiving the dividends.

5.15 Taxes, payables to and receivables from the State Budget

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables	**3,034,616,870**	**2,422,136,511**	**4,030,831,818**	**1,425,921,563**
Short - term	***3,034,616,870***	***2,422,136,511***	***4,030,831,818***	***1,425,921,563***
VAT	1,003,068,758	440,384,139	1,013,845,414	429,607,483
Corporate income tax	1,893,966,190	701,438,216	1,893,966,190	701,438,216
Personal income tax	137,581,922	1,280,314,156	1,123,020,214	294,875,864
Receivables	**-**	**408,179,229**	**323,834,699**	**92,789,460**
Short - term	***-***	***408,179,229***	***323,834,699***	***92,789,460***
Import VAT	-	394,391,908	305,824,913	88,566,995
Import and Export Tax	-	13,787,321	18,009,786	4,222,465

5.16 Unearned revenues

	30/06/2026 VND	01/01/2026 VND
Short-term	**48,000,000**	**122,883,464**
Revenue received in advance	48,000,000	122,883,464
Total	**48,000,000**	**122,883,464**

5.17 Other payables

	30/06/2026 VND	01/01/2026 VND
Short - term	**307,570,433**	**963,370,288**
Trade Union fees	225,811,159	361,667,050
Social insurance	-	78,295,398
Others	81,759,274	523,407,840
Long - term	**120,000,000**	**120,000,000**
Long-term deposits received	120,000,000	120,000,000
Total	**427,570,433**	**1,083,370,288**

5.18 Provisions payable

	30/06/2026 VND	01/01/2026 VND
Short - term	**136,626,652**	**177,248,463**
Construction warranty provisions	136,626,652	177,248,463
Total	**136,626,652**	**177,248,463**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

5.19 Owners' equity

a. Changes of owners' equity

Unit: VND

	Share capital	Development and Investment Fund	Retained profits	Total
As at 01/01/2025	**39,000,000,000**	**17,498,214,164**	**16,229,456,019**	**72,727,670,183**
Profit in the previous year	-	-	13,527,172,317	13,527,172,317
Appropriation to development investment fund	-	1,398,900,000	(1,398,900,000)	-
Appropriation to bonus and welfare fund	-	-	(5,516,600,000)	(5,516,600,000)
Dividends	-	-	(7,020,000,000)	(7,020,000,000)
As at 01/01/2026	**39,000,000,000**	**18,897,114,164**	**15,821,128,336**	**73,718,242,500**
Profit in this year	-	-	2,805,752,862	2,805,752,862
Appropriation to development investment fund (i)	-	1,352,700,000	(1,352,700,000)	-
Appropriation to bonus and welfare fund and reward the manager	-	-	(6,422,600,000)	(6,422,600,000)
Dividends (i)	-	-	(5,850,000,000)	(5,850,000,000)
As at 30/6/2026	**39,000,000,000**	**20,249,814,164**	**5,001,581,198**	**64,251,395,362**

(i) The Company distributed profits in accordance with Resolution No. 055/PIACOM-NQ-ĐHĐCĐ dated 20/04/2026 of the Annual General Meeting of Shareholders, specifically as follows: Dividend payment of VND 5,850,000,000; appropriation to the investment and development fund of VND 1,352,700,000; and appropriation to the bonus and welfare fund and reward the manager of VND 6,422,600,000.

b. Details of owners' equity

	30/06/2026 VND	01/01/2026 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**

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Shareholders' capital		
Opening balance	39,000,000,000	39,000,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	39,000,000,000	39,000,000,000
Dividends distributed	**5,850,000,000**	**7,020,000,000**

5.19 Owners' equity (Continued)

d. Shares

	30/6/2026 Shares	01/01/2026 Shares
Quantity of registered shares	**3,900,000**	**3,900,000**
Quantity of issued shares	**3,900,000**	**3,900,000**
Common shares	3,900,000	3,900,000
Purchased shares (treasury shares)	-	-
Cổ phiếu phổ thông	-	-
Outstanding shares	**3,900,000**	**3,900,000**
Common shares	3,900,000	3,900,000
Par value of outstanding shares (VND/ share)	10,000	10,000

5.20 Off-balance sheet items in the interim financial position statement

a. Foreign currencies

	30/06/2026		01/01/2026	
	Original currency	Equivalent to VND	Original currency	Equivalent to VND
USD	9,003.40	236,681,379	100.00	2,611,000
Total	**9,003.40**	**236,681,379**	**100.00**	**2,611,000**

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenue from equipment business	37,713,400,837	21,192,466,661
Revenue from providing services and software	35,869,281,152	33,815,003,903
Total	**73,582,681,989**	**55,007,470,564**
In which:		
Revenue from related parties	***67,289,597,397***	***36,757,104,807***
(Details in Note 7.1)		

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of goods sold for the equipment	35,448,425,334	16,025,015,452
Cost of services rendered	15,173,544,934	16,327,089,848
Cộng	**50,621,970,268**	**32,352,105,300**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	639,297,674	382,260,411
Foreign Exchange Gains Arising During the Period.	20,473,377	8,356,994
Total	**659,771,051**	**390,617,405**

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Foreign Exchange Losses Arising During the Period	32,309,144	166,996
Unrealized Foreign Exchange Losses	13,086,784	10,678,335
Total	**45,395,928**	**10,845,331**

6.5 Selling expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	**20,069,962,583**	**20,035,675,563**
Employee expenses	8,724,536,434	8,809,582,361
Materials expenses	1,251,129,164	237,299,750
Office supplies expenses	851,891,755	1,017,995,267
Amortization and Depreciation expenses	826,028,092	814,404,030
Provision expenses	(87,317,716)	(439,652,648)
Outsourcing expenses	5,955,173,765	4,449,037,016
Other cash expense	2,548,521,089	5,147,009,787
Total	**20,069,962,583**	**20,035,675,563**

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Receipt of Final Settlement upon Termination of Employment Contract	12,197,073	17,271,222
Others	2,833,334	-
Total	**15,030,407**	**17,271,222**
Other expenses		
Late payment penalty for tax	12,962,540	555,940
Others	1,050	-
Total	**12,963,590**	**555,940**
Net other income/ expenses	**2,066,817**	**16,715,282**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

6.7 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Total net profit before tax	**3,507,191,078**	**3,016,177,057**
Increase/ Decrease adjustment	-	-
Taxable income	3,507,191,078	3,016,177,057
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	**701,438,216**	**603,235,411**

6.8 Basic earnings per share

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Profit after corporate income tax (VND)	**2,805,752,862**	**2,412,941,646**
Bonus and welfare fund		-
Profit / Loss distributable to common shareholders (VND)	**2,805,752,862**	**2,412,941,646**
Average quantity of outstanding common shares (Shares)	3,900,000	3,900,000
Basic earnings per share (VND/share)	**719**	**619**

(*) The Company has not made provisions for the reward and welfare fund or the executive management reward fund at the time of preparing the interim financial statements.

6.9 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	35,366,156,600	23,398,921,953
Employee expenses	18,285,193,590	19,917,450,081
Amortization and Depreciation expenses	843,331,258	815,972,196
Provision expenses	(87,317,716)	(439,652,648)
Outsourcing expenses	11,481,976,671	14,440,875,881
Other cash expenses	7,606,561,322	4,440,734,831
Total	**73,495,901,725**	**62,574,302,294**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

7. OTHER INFORMATION

7.1 Information of related parties

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 Board of Directors, Board of Directors, Supervisory Board and individuals related to key management members	Significant influence

a. Transactions with related parties

Related parties	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Sales of goods		**67,289,597,397**	**36,757,104,807**
Vietnam National Petroleum Group	Ultimate Parent Company	23,401,809,218	11,320,114,726
Individual petroleum trading companies under the Vietnam National Petroleum Group	Companies under the Same Group	38,304,889,508	22,495,685,752
Petrolimex Ha Noi Transportation And Trading Joint Stock Company	Same system as Petroleum Group	-	86,400,000
Petrolimex Saigon Transportation And Service Joint Stock Company	Same system as Petroleum Group	39,731,300	-
Petrolimex Construction And Trading Corporation - MTV Company Limited	Same system as Petroleum Group	189,751,110	-
Cai Be Trading And Service Joint Stock Company	Same system as Petroleum Group	157,953,828	-
Petrolimex Kien Giang Company Limited	Same system as Petroleum Group	183,434,628	175,334,628
Petrolimex Tanker Corporation	Same system as Petroleum Group	220,120,184	-
Viet Nam Petroleum Transport Joint Stock Company	Same system as Petroleum Group	16,470,000	-
Petrolimex Da Nang Transportation And Trading Joint Stock Company	Same system as Petroleum Group	391,245,157	240,096,000
Petrolimex Gas Corporation - JSC	Same system as Petroleum Group	1,490,000	
Petrolimex Hatay Transportation And Service Joint-Stock Company	Same system as Petroleum Group	342,148,500	510,008,500
Petrolimex Petrochemical Corporation - JSC	Same system as Petroleum Group	554,348,500	-
Petrolimex Petrochemical Corporation - JSC	Same system as Petroleum Group	-	104,650,000
Petrolimex Asphalt Company Limited	Same system as Petroleum Group	973,140,000	465,990,000

7.1 Information of related parties (Continued)

Related parties	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Sales of goods		**67,289,597,397**	**36,757,104,807**
Petrolimex Tanker Corporation	Same system as Petroleum Group	-	17,000,000
Petrolimex Aviation Fuel Joint Stock Company	Same system as Petroleum Group	2,387,962,000	681,820,000
Petrolimex Transportation Services Corporation	Same system as Petroleum Group	-	48,000,000
Petrolimex Construction and Trading Corporation - MTV Company Limited	Direct Parent Company	-	427,680,000
Petrolimex Nghe Tinh Transportation and Service Joint Stock Company	Same system as Petroleum Group	125,103,464	184,325,201
Purchase of goods		**502,209,618**	**604,666,658**
Petrolimex Insurance Joint Stock Company – Dong Do Insurance Company	Same system as Petroleum Group	377,292,500	325,546,000
Individual petroleum trading companies under the Vietnam National Petroleum Group	Subsidiaries wholly owned by the Vietnam National Petroleum Group	103,918,718	56,436,501
Petroleum Logistic Service and Investment Joint Stock Company	Companies under the Same Parent Company	-	38,934,157
Petrolimex Construction and Trading Corporation - MTV Company Limited	Direct Parent Company	20,998,400	183,750,000
Dividend		**2,944,357,500**	**3,533,229,000**
Petrolimex Construction and Trading Corporation - MTV Company Limited	Direct Parent Company	2,944,357,500	3,533,229,000

b. Balance with related parties

Related parties	Nature of transaction	30/06/2026 VND	01/01/2026 VND
Receivables		**15,243,149,701**	**26,313,693,391**
Vietnam National Petroleum Group	Supreme Parent Company	8,085,973,845	11,692,039,931
Petrolimex Sai Gon Transportation and Service Joint Stock Company	Same system as Petroleum Group	40,674,340	81,348,680
Petrolimex Aviation Fuel Joint Stock Company	Same system as Petroleum Group	32,947,710	-
Petrolimex Ha Tay Transportation and Service Joint-Stock Company	Same system as Petroleum Group	163,108,500	-
Petrolimex Construction Joint Stock Company No. 3	Same system as Petroleum Group	180,574,248	-
Petrolimex Petrochemical Corporation - JSC	Same system as Petroleum Group	452,349,700	910,680,100
Petrolimex Asphalt Company Limited	Same system as Petroleum Group	-	1,746,480,600
Petrolimex Ha Noi Transportation and Trading Joint Stock Company	Same system as Petroleum Group	-	109,480,400
Petroleum Mechanical Stock Company	Same system as Petroleum Group	-	137,393,270
Castrol BP-PETCO Company Limited	Same system as Petroleum Group	71,550,000	71,550,000
Individual petroleum trading companies under the Vietnam National Petroleum Group	Subsidiaries wholly owned by the Vietnam National Petroleum Group	6,215,971,358	11,564,720,410

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

7.1 Information of related parties (Continued)

Related parties	Nature of transaction	30/06/2026 VND	01/01/2026 VND
Repayments to suppliers		**1,727,196,151**	**5,915,482**
Petrolimex Petroleum Mechanical Joint Stock Company	Same system as Petroleum Group	1,719,153,615	-
Petrolimex Hanoi Co., Ltd	Subsidiaries wholly owned by the Vietnam National Petroleum Group	8,042,536	5,915,482
Trade payables		**5,423,480**	**490,603,036**
Vietnam National Petroleum Group	Supreme Parent Company	-	484,512,000
Petrolimex Gia Lai – Single-Member Limited Liability Company	Same system asPetroleum Group	5,423,480	6,091,036
Advances from customers		**3,371,858,007**	**1,015,658,348**
Petrolimex Nghe Tinh Transportation and Service Joint Stock Company	Same system as Petroleum Group	785,505,600	-
Petrolimex Gas Corporation - JSC	Same system as Petroleum Group	90,000,000	-
Cai Be Trading and Service Joint Stock Company	Same system as Petroleum Group	1,385,325	-
Petrolimex Shipbuilding and Commercial Company Limited (PSC)	Same system as Petroleum Group	207,400,000	-
Petrolimex Aviation Fuel Joint Stock Company	Same system as Petroleum Group	-	370,456,688
Petrolimex Construction 1 Joint Stock Company Group	Same system as Petroleum Group	1,930,350,360	645,201,660
Individual petroleum trading companies under the Vietnam National Petroleum Group	Subsidiaries wholly owned by the Vietnam National Petroleum Group	357,216,722	-
Dividends and profits payable		**2,944,357,500**	-
Petrolimex Construction and Trading Corporation - MTV Company Limited	Direct Parent Company	2,944,357,500	-

7.2 Segment reporting

Unit: VND

Segment report of income for the period ended 30/6/2026 as follow:

	Revenue from sale of equipment	Providing services and software	Total
REVENUE			
Net revenue	37,713,400,837	35,869,281,152	73,582,681,989
Costs of goods sold	35,448,425,334	15,173,544,934	50,621,970,268
Gross profit	**2,264,975,503**	**20,695,736,218**	**22,960,711,721**
OPERATING PROFIT/ LOSS			
Internal Profit/ Loss	2,264,975,503	20,695,736,218	22,960,711,721
Financial income	-	-	659,771,051
Financial expenses			(45,395,928)
Selling expenses and General and administrative expenses	-	-	(20,069,962,583)
Other income	-	-	2,066,817
Corporate income tax	-	-	(701,438,216)
Profit after tax			**2,805,752,862**

7.2 Segment reporting (Continued)

Segment report of income for the period ended 30/6/2025 as follow:

	Revenue from sale of equipment	Providing services and software	Total
REVENUE			
Net revenue	21,192,466,661	33,815,003,903	55,007,470,564
Costs of goods sold	16,025,015,452	16,327,089,848	32,352,105,300
Gross profit	**5,167,451,209**	**17,487,914,055**	**22,655,365,264**
OPERATING PROFIT/ LOSS			
Internal Profit/ Loss	5,167,451,209	17,487,914,055	22,655,365,264
Financial income	-	-	390,617,405
Financial expenses	-	-	(10,845,331)
Selling expenses and General and administrative expenses	-	-	(20,035,675,563)
Other income	-	-	16,715,282
Corporate income tax	-	-	(603,235,411)
Profit after tax			**2,412,941,646**

Segment report of assets and liabilities for the period ended 30/6/2026 as follow:

	Revenue from sale of equipment	Providing services and software	Total
ASSETS			
Fixed assets	-	16,913,229,716	16,913,229,716
Prepaid expenses and construction in progress	10,697,060,156	1,617,795,613	12,314,855,769
Assets cannot be allocated	-	-	63,427,856,771
Total assets			**92,655,942,256**
LIABILITIES			
Liabilities cannot be allocated	-	-	28,404,546,894
Total liabilities			**28,404,546,894**

Segment report of assets and liabilities for the period ended 01/01/2026 as follow:

	Revenue from sale of equipment	Providing services and software	Total
ASSETS			
Prepaid expenses and construction in progress	-	16,018,179,421	16,018,179,421
Inventories	7,306,841,886	439,702,271	7,746,544,157
Assets cannot be allocated	-	-	91,406,522,753
Total assets			**115,171,246,331**
LIABILITIES			
Liabilities cannot be allocated	-	-	41,453,003,831
Total liabilities			**41,453,003,831**

7.3 Comparative figures

The comparative information presented in the Interim Statement of Financial Position and the related notes has been derived from the Company's financial statements for the year ended at 31/12/2025, which were audited by CPA VIETNAM Auditing Company Limited - a member of the International Accounting Firm INPACT.

The comparative information presented in the Interim Statement of Income, the Interim Statement of Cash Flows, and the related notes has been taken from the Company's interim financial statements for the accounting period ended 30/06/2025, which were reviewed by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm of INPACT.

The accounting period ended at 30/6/2026 is the first period in which the Company has applied the accounting regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance. Accordingly, the Company has restated certain opening balances presented in the Statement of Financial Position as follows:

	As at 01/01/2026 (Re-stated amount) VND	As at 31/12/2025 (Amount stated) VND	Differences VND
Dividends and profits payable	21,466,960	-	21,466,960
Others	963,370,288	984,837,248	(21,466,960)

Hanoi, August 11, 2026

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

CÔNG TY CỔ PHẦN TIN HỌC VIỄN THÔNG PETROLIMEX
M.S.D.N: 0101409374-C.T.C.P
P. VĂN MIẾU - QUỐC TỬ GIÁM - T.P HÀ NỘI