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CENTRAL PETROVIETNAM FERTILIZER AND CHEMICALS JSC

(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

Signature Not Verified

Người ký: CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HOÁ CHẤT DẦU KHÍ MIỀN TRUNG
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Ký ngày: 14/08/2026 10:24:35

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STATEMENT OF THE BOARD OF EXCECUTIVE OFFICERS

The Board of Excecutive Officers of Central PetroVietnam Fertilizer and Chemicals JSC (the "Company") presents this report together with the Company's interim financial statements for the 6-month period ended 30 June 2026.

THE BOARDS OF DIRECTORS, EXCECUTIVE OFFICERS AND SUPERVISORS

The members of the Boards of Directors, Executive Officers and Supervisors of the Company during the period and to the date of approval of this report are as follows:

Board of Directors

Mr. Mai Thanh Hai	Chairman
Mr. Luong Anh Tuan	Member
Mr. Nguyen Quang Doan	Independent Member

Board of Excecutive Officers

Mr. Luong Anh Tuan	Chief Excecutive Officer
Mr. Ta Quoc Phuong	Deputy Chief Excecutive Officer

Board of Supervisors

Ms. Mai Hong Khanh	Head of Board of Supervisors (Appointed on 17 April 2026)
Ms. Nguyen Thi Kim Anh	Head of Board of Supervisors (Resigned on 17 April 2026)
Mr. Pham Thanh Long	Member
Ms. Tran Thi Hai Yen	Member

THE BOARD OF EXCECUTIVE OFFICERS' STATEMENT OF RESPONSIBILITY

The Board of Excecutive Officers of the Company 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 June 2026, and its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim financial statements, the Board of Excecutive Officers 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;
- prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- design and implement an effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimize errors and frauds.

STATEMENT OF THE BOARD OF EXCECUTIVE OFFICERS (Continued)

The Board of Excecutive Officers of the Company 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 that the interim financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. The Board of Excecutive Officers 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 Excecutive Officers confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Board of Excecutive Officers,

CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ MIỀN TRUNG
PHUMỸ

Ký bởi: LƯƠNG ANH TUẤN
Ngày ký: 14/08/2026 09:10:35

Luong Anh Tuan
Chief Excecutive Officer/
Legal Representative

Gia Lai, 11 August 2026

Deloitte.

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REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **The Shareholders**
The Board of Directors and the Board of Excecutive Officers
Central PetroVietnam Fertilizer and Chemicals JSC

We have reviewed the accompanying interim financial statements of Central PetroVietnam Fertilizer and Chemicals JSC (the "Company") approved on 11 August 2026, as set out from page 05 to page 29, which comprise the interim statement of financial position as at 30 June 2026, the interim statement of income and the interim statement of cash flows for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Interim financial statements

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and 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.

Deloitte.

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (Continued)

Conclusion

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 June 2026, and its financial performance and its cash flows for the 6-month period then ended, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

Tran Xuan Anh
Audit Partner
Audit Practising Registration Certificate
No. 0723-2023-001-1

DELOITTE VIETNAM AUDIT COMPANY LIMITED

11 August 2026
Hanoi, S.R. Vietnam

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance (Reclassification)
A.	**CURRENT ASSETS**	**100**		**621,223,471,220**	**341,178,134,162**
I.	**Cash and cash equivalents**	**110**	**5**	**119,954,024,470**	**147,547,562,394**
1.	Cash	111		19,783,545,017	6,182,699,381
2.	Cash equivalents	112		100,170,479,453	141,364,863,013
II.	**Short-term receivables**	**130**		**431,762,230,515**	**131,073,672,975**
1.	Short-term trade receivables	131	6	248,977,262,913	15,639,299,301
2.	Short-term advances to suppliers	132	7	125,455,777,088	114,145,723,674
3.	Other short-term receivables	135	8	57,329,190,514	1,288,650,000
III.	**Inventories**	**140**	**9**	**66,847,519,935**	**56,800,528,109**
1.	Inventories	141		66,847,519,935	58,320,041,639
2.	Provision for devaluation of inventories	142		-	(1,519,513,530)
IV.	**Other short-term assets**	**160**		**2,659,696,300**	**5,756,370,684**
1.	Short-term deferred expenses	161	10	2,023,190,786	3,105,254,069
2.	Value added tax deductibles	162		636,505,514	2,651,116,615
B.	**NON-CURRENT ASSETS**	**200**		**34,768,190,178**	**33,311,240,695**
I.	**Long-term receivables**	**210**		**60,000,000**	**60,000,000**
1.	Other long-term receivables	215	8	60,000,000	60,000,000
II.	**Fixed assets**	**220**		**29,722,940,768**	**28,034,555,171**
1.	Tangible fixed assets	221	11	9,238,301,774	7,493,449,022
	- Cost	*222*		*82,017,005,213*	*80,171,135,888*
	- Accumulated depreciation	*223*		*(72,778,703,439)*	*(72,677,686,866)*
2.	Intangible assets	227	12	20,484,638,994	20,541,106,149
	- Cost	*228*		*22,256,641,250*	*22,256,641,250*
	- Accumulated amortisation	*229*		*(1,772,002,256)*	*(1,715,535,101)*
III.	**Other long-term assets**	**270**		**4,985,249,410**	**5,216,685,524**
1.	Long-term deferred expenses	271	10	4,985,249,410	5,216,685,524
	TOTAL ASSETS (280=100+200)	**280**		**655,991,661,398**	**374,489,374,857**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance (Reclassification)
C.	**LIABILITIES**	**300**		**464,553,274,040**	**184,733,756,910**
I.	**Current liabilities**	**310**		**464,553,274,040**	**184,733,756,910**
1.	Short-term trade payables	311	13	247,741,664,449	12,077,123,936
2.	Short-term advances from customers	312	14	117,346,650,109	147,117,661,604
3.	Dividends and profit payable	313	15	14,003,280,000	3,280,000
4.	Short-term taxes and amounts payable to the State budget	314	16	2,294,163,341	1,169,675,028
5.	Payables to employees	315		6,773,932,781	17,372,231,961
6.	Short-term accrued expenses	316	17	827,406,775	399,629,590
7.	Short-term deferred revenue	319		20,000,000	19,090,909
8.	Other current payables	320	18	67,729,448,035	25,865,483
9.	Bonus and welfare funds	323		7,816,728,550	6,549,198,399
D.	**EQUITY**	**400**	**19**	**191,438,387,358**	**189,755,617,947**
1.	Owners' contributed capital	411		100,000,000,000	100,000,000,000
	- Ordinary shares carrying voting rights	*411a*		*100,000,000,000*	*100,000,000,000*
2.	Investment and development fund	418		24,884,718,104	24,884,718,104
3.	Other reserves	419		5,076,870,114	-
4.	Retained earnings	420		61,476,799,140	64,870,899,843
	- Retained earnings accumulated to the prior year end	*420a*		*45,691,831,024*	*44,656,563,325*
	- Retained earnings of the current period/year	*420b*		*15,784,968,116*	*20,214,336,518*
	TOTAL RESOURCES (440=300+400)	**440**		**655,991,661,398**	**374,489,374,857**

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CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ MIỀN TRUNG PHUMỸ

Ký bởi: LƯƠNG ANH TUẤN
Ngày ký: 14/08/2026 09:10:36

Vo Thi My Le	Le Thanh Vien	Luong Anh Tuan
Preparer	**Chief Accountant**	**Legal Representative**

Approved on 11 August 2026

INTERIM INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current year	Prior year
1.	**Gross revenue from goods sold and services rendered**	**01**	**22**	**2,641,638,246,389**	**2,568,025,951,735**
2.	Deductions	02	22	67,507,171,929	80,668,499,434
3.	**Net revenue from goods sold and services rendered (10=01-02)**	**10**	**22**	**2,574,131,074,460**	**2,487,357,452,301**
4.	Cost of sales	11	23	2,519,338,243,373	2,436,746,553,011
5.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**54,792,831,087**	**50,610,899,290**
6.	Financial income	22	25	1,033,294,300	1,578,564,850
7.	Financial expenses	23		135,835,617	17,534,247
	- In which: Borrowing costs	*24*		*135,835,617*	*17,534,247*
8.	Selling expenses	25	26	19,865,199,003	18,568,849,237
9.	General and administration expenses	26	26	11,446,793,910	10,681,634,538
10.	**Operating profit (30=20+(22-23)-(25+26)+27)**	**30**		**24,378,296,857**	**22,921,446,118**
11.	Other income	31	27	484,197,305	2,437,682,526
12.	Other expenses	32		184,981,481	-
13.	**Profit from other activities (40=31-32)**	**40**		**299,215,824**	**2,437,682,526**
14.	**Accounting profit before tax (50=30+40)**	**50**		**24,677,512,681**	**25,359,128,644**
15.	Current corporate income tax expense	51	28	4,946,302,536	5,071,825,729
16.	**Net profit after corporate income tax (60=50-51)**	**60**		**19,731,210,145**	**20,287,302,915**
17.	**Basic earnings per share**	**70**	**29**	**1,578**	**1,623**

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Ngày ký: 14/08/2026 08:58:34

CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ MIỀN TRUNG
PHUMỸ

Ký bởi: LƯƠNG ANH TUẤN
Ngày ký: 14/08/2026 09:10:37

Vo Thi My Le
Preparer

Le Thanh Vien
Chief Accountant

Luong Anh Tuan
Legal Representative

Approved on 11 August 2026

INTERIM CASH FLOW STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current year	Prior year
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***24,677,512,681***	***25,359,128,644***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets, investment properties and land rental expenses	02	1,270,999,933	881,122,452
	Provisions	03	(1,519,513,530)	-
	Gain from investing, financing activities	05	(1,294,203,391)	(1,578,564,850)
	Borrowing costs	06	135,835,617	17,534,247
3.	***Operating profit before movements in working capital***	***08***	***23,270,631,310***	***24,679,220,493***
	Increase, decrease in receivables	09	(298,868,329,999)	(94,199,731,405)
	Increase, decrease in inventories	10	(8,527,478,296)	(50,997,888,237)
	Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	263,316,422,083	97,674,649,893
	Increase, decrease in deferred expenses	12	1,237,328,647	30,551,961
	Borrowing costs paid	14	(135,835,617)	(17,534,247)
	Corporate income tax paid	15	(3,561,108,010)	(2,647,773,056)
	Other cash inflows	16	622,800,000	30,000,000
	Other cash outflows	17	(3,403,710,583)	(1,446,641,667)
	Net cash used in operating activities	***20***	***(26,049,280,465)***	***(26,895,146,265)***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(3,032,844,410)	(99,880,000)
2.	Proceeds from sale, disposal of fixed assets and other long-term assets	22	260,909,091	-
3.	Interest earned, dividends and profits received	27	1,227,677,860	1,430,203,209
	Net cash (used in)/generated by investing activities	***30***	***(1,544,257,459)***	***1,330,323,209***

INTERIM CASH FLOW STATEMENT (Continued)

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from borrowings	33	75,000,000,000	16,000,000,000
2.	Repayment of borrowings	34	(75,000,000,000)	(16,000,000,000)
	Net cash used in financing activities	***40***	-	-
	Net decreases in cash (50=20+30+40)	**50**	**(27,593,537,924)**	**(25,564,823,056)**
	Cash and cash equivalents at the beginning of the period	**60**	**147,547,562,394**	**164,497,235,561**
	Cash and cash equivalents at the end of the period (70=50+60)	**70**	**119,954,024,470**	**138,932,412,505**

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Ký bởi: LÊ THANH VIÊN
Ngày ký: 14/08/2026 08:58:36

CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ MIỀN TRUNG
PHUMỸ

Ký bởi: LƯƠNG ANH TUẤN
Ngày ký: 14/08/2026 09:10:38

Vo Thi My Le	Le Thanh Vien	Luong Anh Tuan
Preparer	**Chief Accountant**	**Legal Representative**

Approved on 11 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS
These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

1. GENERAL INFORMATION

Structure of ownership

Central PetroVietnam Fertilizer and Chemicals JSC (hereinafter referred to as the "Company"), formerly known as Central PetroVietnam Fertilizer and Chemicals Company Limited, has been established under Enterprise Registration Certificate No. 4100733174 issued on 31 December 2010 by the Department of Planning and Investment of Binh Dinh province (which merged into the Department of Finance of Gia Lai Province) and the amended Enterprise Registration Certificates, with the latest (10th) amendment dated 15 October 2025. The Company's shares are listed on Hanoi City Stock Exchange from 23 July 2015 with the stock symbol as "PCE".

The Parent Company of the Company is PetroVietnam Fertilizer and Chemicals Corporation - JSC ("the Corporation").

The total number of employees of the Company as at 30 June 2026 is 53 (as at 31 December 2025: 50).

Operating industries and principal activities

The Company's operating industries include: Trading agricultural and forestry products; Trading fertilizers and chemical products; Technical services in the production and business of fertilizers and related chemical products; Freight transportation services by truck and inland waterways and Warehousing business; Other General Retail Trade; Manufacture of Fertilisers and Nitrogen Compounds.

The principal activity of the Company is trade in fertilizers and chemical products.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

Disclosure of information comparability in the interim financial statements

Comparative figures of the interim statement of financial position and corresponding notes are the figures of the Company's audited financial statements for the year ended 31 December 2025.

Comparative figures of the interim income statement, interim cash flow statement and corresponding notes are the figures of the Company's reviewed interim financial statements for the 6-month period ended 30 June 2025.

As disclosed in Note 03, effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC. Accordingly, certain comparative figures for the prior year have been restated to conform with the presentation and classification adopted in the current period, as follows:

Items	Codes	Reported amount	Reclassification amount	Amount after Reclassification
		VND	VND	VND
Cash equivalents	112	141,000,000,000	364,863,013	141,364,863,013
Other short-term receivables	135	1,653,513,013	(364,863,013)	1,288,650,000
Dividends and profit payable	313	-	3,280,000	3,280,000
Other current payables	320	29,145,483	(3,280,000)	25,865,483

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

The accompanying interim 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 period

The Company's financial year begins on 01 January and ends on 31 December.

These interim financial statements have been prepared for the 6-month period ended 30 June 2026.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

New guidance on the accounting regime for enterprises

On 27 October 2025, the Minister of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 01 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance. The Board of Excecutive Officers has applied Circular 99 in the preparation and presentation of the interim financial statements for the 6-month period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim financial statements, are as follows:

Estimates

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting requires the Board of Excecutive Officers to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Board of Excecutive Officers' best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments not exceeding 3 months and interest income of those investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value and are corded under the perpetual method. Cost comprises cost of purchases and other directly attributable expenses. Issue cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the date of the interim financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

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

	Years
Buildings, structures	3 - 25
Machinery, equipment	6
Motor vehicles	5 - 6
Office equipment	3 - 5

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim income statement.

Intangible assets and amortization

Intangible fixed assets included computer software, finite land use rights and infinite land use rights, which are stated at cost less accumulated amortisation. Definite land use rights are not amortized; finite land use rights and computer software are amortized over the estimated useful life, as follows:

	Years
Definite land use rights	31 - 50
Computer software	3

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including land rental and other types of deferred expenses.

The Company leases 20,000 m^2 of land at Nhon Binh Industrial Cluster for 42 years starting from 2010. The prepaid land rental is recognized in the interim income statement using the straight-line method corresponding to the lease term.

Other types of deferred expenses included tools and supplies issued for consumption and others which are expected to provide future economic benefits to the Company. These expenditures are allocated to the interim income statement using the straight-line method in accordance with the current prevailing accounting regulations.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognized when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation and are recognized in the interim income statement in the accounting period.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Other reserves

The other reserves is appropriated from profits after corporate income tax of the Company and is used to finance employee benefits and welfare policies in connection with the Company's restructuring activities. The appropriation to and utilization of this fund is made in accordance with the Resolutions of the General Meeting of Shareholders.

Revenue recognition

Revenue from the sale of goods

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

(a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
(b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
(c) the amount of revenue can be measured reliably;
(d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering of services

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of the interim statement of financial position that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) the amount of revenue can be measured reliably;
(b) it is probable that the economic benefits associated with the transaction will flow to the Company;
(c) the percentage of completion of the transaction at the date of the interim statement of financial position can be measured reliably; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Other income

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

Sales deductions

Sales deductions include trade discounts.Sales deductions incurred in the same year of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the end of the reporting period but before the issuance of the interim financial statements, the Company recorded as revenue deductions for the period.

Cost of sales and services rendered

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (including loss carried forward if any)

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance (Reclassification)
	VND	VND
Cash on hand	97,365,083	339,415,863
Bank demand deposits (i)	19,686,179,934	5,843,283,518
Cash equivalents (ii)	100,170,479,453	141,364,863,013
	119,954,024,470	**147,547,562,394**

(i) The details of Bank demand deposits are as follows:

	Closing balance	Opening balance
	VND	VND
Vietnam Bank for Agriculture and Rural Development	5,806,994,231	475,047,725
Joint Stock Commercial Bank for Foreign Trade of Vietnam	4,900,423,477	3,150,070,546
Joint Stock Commercial Bank for Investment and Development of Vietnam	4,551,314,578	111,326,479
Vietnam Joint Stock Commercial Bank for Industry and Trade	4,214,549,389	1,713,574,489
Others	212,898,259	393,264,279
	19,686,179,934	**5,843,283,518**

(ii) The details of Cash equivalents are as follows:

	Closing balance	Opening balance (Reclassification)
	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	30,093,698,630	32,039,561,643
Joint Stock Commercial Bank for Foreign Trade of Vietnam	30,042,945,206	35,004,410,959
Vietnam Joint Stock Commercial Bank for Industry and Trade	30,032,534,247	30,199,863,013
Asia Commercial Joint Stock Bank	10,001,301,370	24,083,287,672
Others	-	20,037,739,726
	100,170,479,453	**141,364,863,013**

As at 30 June 2026, cash equivalents comprised term deposits with original maturities of not more than three months at Joint Stock Commercial Banks with interest at 4.75% per annum (31 December 2025: 4.5% to 4.75% per annum).

6. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
Minh Tan Fertilizer Import Export Joint Stock Company	117,957,775,000	-	-	-
Thien Long Trading Company Limited	30,141,794,739	-	-	-
Son Nguyet Trading and Service One Member Company Limited	25,282,179,656	-	-	-
Anh Thi Trading - Service Company Limited	25,281,547,500	-	-	-
PetroVietnam Fertilizer and Chemicals Corporation - JSC	6,046,284,038	-	15,190,620,595	-
Others	44,267,681,980	-	448,678,706	-
	248,977,262,913	**-**	**15,639,299,301**	**-**
In which: Short-term trade receivables from related parties (Details stated in Note 30)	124,004,059,038	-	15,190,620,595	-

7. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
PetroVietnam Fertilizer and Chemicals Corporation - JSC	114,471,304,588	-	113,851,323,674	-
Others	10,984,472,500	-	294,400,000	-
	125,455,777,088	**-**	**114,145,723,674**	**-**
In which: Short-term advances to related parties (Details stated in Note 30)	114,471,304,588	-	113,851,323,674	-

8. OTHER RECEIVABLES

	Closing balance		Opening balance (Reclassification)	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Current				
Trade discounts receivable (i)	56,866,908,664	-	-	-
Other receivables	462,281,850	-	1,288,650,000	-
	57,329,190,514	**-**	**1,288,650,000**	**-**
In which: Other current receivables from related parties (Details stated in Note 30)	56,866,908,664	-	-	-
b. Non-current				
Deposits and mortgages	60,000,000	-	60,000,000	-
	60,000,000	**-**	**60,000,000**	**-**

(i) Represents trade discounts receivable from PetroVietnam Fertilizer and Chemicals Corporation - JSC (the Company's parent company) under the sales policy applicable during the first six months of 2026, which remained outstanding as at 30 June 2026.

9. INVENTORIES

	Closing balance		Opening balance	
		VND		VND
	Cost	Provision	Cost	Provision
Tools and supplies	156,000,000	-	156,000,000	-
Work in progress	2,780,908,128	-	99,536,519	-
Merchandise	63,910,611,807	-	58,064,505,120	(1,519,513,530)
	66,847,519,935	**-**	**58,320,041,639**	**(1,519,513,530)**

During the period, the Company recorded a reversal of the provision for inventory amounting to VND 1,159,513,530 (prior period: VND 0).

10. DEFERRED EXPENSE

	Closing balance	Opening balance
	VND	VND
a. Current		
Tools and supplies issued for consumption	950,025,159	2,017,708,441
Others	1,073,165,627	1,087,545,628
	2,023,190,786	**3,105,254,069**
b. Non-current		
Land rental expenses for Nhon Binh Industrial Cluster (i)	3,883,902,985	3,960,073,735
Others	1,101,346,425	1,256,611,789
	4,985,249,410	**5,216,685,524**

(i) On 01 January 2010, the Company received the right to lease land at Nhon Binh Industrial Cluster, Binh Dinh Province (curently known as Gia Lai Province), covering an area of 20,000 m^2 from the Corporation according to Decision No. 908D/QD-PBHC dated 30 September 2010, by the Chief Executive Officer of the Corporation. The Company has paid the land rental for the entire lease term and allocated the cost of the land lease rights over.

11. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
Opening balance	**62,240,609,457**	**524,718,500**	**12,618,608,063**	**4,008,684,238**	**778,515,630**	**80,171,135,888**
Additions	1,086,314,780	-	1,796,900,000	-	-	2,883,214,780
Disposals	-	-	(1,037,345,455)	-	-	(1,037,345,455)
Closing balance	**63,326,924,237**	**524,718,500**	**13,378,162,608**	**4,008,684,238**	**778,515,630**	**82,017,005,213**
ACCUMULATED DEPRECIATION						
Opening balance	**60,362,841,891**	**454,750,462**	**8,475,213,947**	**3,317,160,373**	**67,720,193**	**72,677,686,866**
Charge for the period	143,749,963	5,785,390	639,532,016	252,780,052	96,514,607	1,138,362,028
Disposals	-	-	(1,037,345,455)	-	-	(1,037,345,455)
Closing balance	**60,506,591,854**	**460,535,852**	**8,077,400,508**	**3,569,940,425**	**164,234,800**	**72,778,703,439**
NET BOOK VALUE						
Opening balance	**1,877,767,566**	**69,968,038**	**4,143,394,116**	**691,523,865**	**710,795,437**	**7,493,449,022**
Closing balance	**2,820,332,383**	**64,182,648**	**5,300,762,100**	**438,743,813**	**614,280,830**	**9,238,301,774**

Detailed list of tangible fixed assets currently in existence with a value equal to or greater than 10% of the total tangible fixed assets:

Name of tangible fixed assets	Cost
	VND
Central and Central Highlands Transit Warehouse - NB	40,093,368,341
Total	**40,093,368,341**

The cost of the Company's tangible fixed assets as at 30 June 2026 includes VND 65,744,714,752 (as at 31 December 2025: VND 66,782,060,207) of tangible fixed assets which have been fully depreciated but are still in use.

12. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
COST			
Opening balance	**22,102,927,889**	**153,713,361**	**22,256,641,250**
Closing balance	**22,102,927,889**	**153,713,361**	**22,256,641,250**
ACCUMULATED AMORTISATION			
Opening balance	**1,561,821,740**	**153,713,361**	**1,715,535,101**
Charge for the period	56,467,155	-	56,467,155
Closing balance	**1,618,288,895**	**153,713,361**	**1,772,002,256**
NET BOOK VALUE			
Opening balance	**20,541,106,149**	-	**20,541,106,149**
Closing balance	**20,484,638,994**	-	**20,484,638,994**

Detailed list of intangible assets currently in existence with a value equal to or greater than 10% of the total intangible assets:

Name of intangible assets	Cost
	VND
Land use rights in Quang Nam Province	6,149,807,363
Residential land in Dak Lak Province	5,875,544,897
Land for perennial crops at Km16 Dak Lak	2,218,224,150
Rural residential land (16 Warehouse, Dak Lak Province)	6,167,592,421
Total	**20,411,168,831**

The cost of the Company's intangible assets as at 30 June 2026 includes VND 153,713,361 (as at 31 December 2025: VND 153,713,361) of intangible assets which have been fully amortized but are still in use.

13. SHORT-TERM TRADE PAYABLES

	Closing balance VND	Opening balance VND
PetroVietnam Fertilizer and Chemicals Corporation - JSC	244,279,740,000	1,958,400,000
Quy Nhon Port Logistics Service Company Limited	571,427,762	1,991,948,021
P&P Trading and Services One Member Company Limited	286,986,731	1,243,964,575
Minh Tan Fertilizer Import Export Joint Stock Company	-	1,485,237,886
Other suppliers	2,603,509,956	5,397,573,454
	247,741,664,449	**12,077,123,936**
In which: Short -term payables to related parties (Details stated in Note 30)	244,433,740,000	3,683,646,073

14. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance VND	Opening balance VND
Minh Tan Fertilizer Import Export Joint Stock Company	75,082,927,245	20,394,777,220
Thien Long Trading Company Limited	12,480,175,000	90,975,199,341
Kim Vu Bich Trading Company Limited	11,342,585,000	8,479,348,299
Others	18,440,962,864	27,268,336,744
	117,346,650,109	**147,117,661,604**
In which: Short-term advances from related parties (Details stated in Note 30)	82,082,545,745	20,394,777,220

15. DIVIDENDS AND PROFIT PAYABLE

	Closing balance VND	Opening balance VND
Dividends payable	14,003,280,000	3,280,000
	14,003,280,000	**3,280,000**

The entire amount payable in respect of dividends will be settled in cash within six months from the date on which the Resolution is approved by the General Meeting of Shareholders.

16. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance VND	Payable during the period VND	Paid during the period VND	Closing balance VND
Corporate income tax	879,208,098	4,946,302,536	3,561,108,010	2,264,402,624
Personal income tax	290,466,930	4,256,436,155	4,517,142,368	29,760,717
Land use tax	-	2,400,000	2,400,000	-
Others	-	43,120,000	43,120,000	-
	1,169,675,028	**9,248,258,691**	**8,123,770,378**	**2,294,163,341**

17. SHORT – TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
Transportation, loading and storage costs	311,096,108	242,849,590
Others	516,310,667	156,780,000
	827,406,775	**399,629,590**

18. OTHER SHORT-TERM PAYABLES

	Closing balance VND	Opening balance VND
Trade discount (i)	67,507,171,929	-
Others	222,276,106	25,865,483
	67,729,448,035	**25,865,483**

(i) Represents trade discounts payable to distributors and customers in accordance with the Company's sales policy, which remained unpaid as at 30 June 2026.

19. OWNERS' EQUITY

Changes in owners' equity

	Owners' contributed capital	Investment and development fund	Other reserves	Retained earnings	Total
	VND	VND	VND	VND	VND
For the six-month period ended 30 June 2025					
Prior year's opening balance	**100,000,000,000**	**24,884,718,104**	-	**69,968,444,835**	**194,853,162,939**
Profit for the period	-	-	-	20,287,302,915	20,287,302,915
Appropriation to the fund	-	-	-	(4,369,342,093)	(4,369,342,093)
Prior year's closing balance	**100,000,000,000**	**24,884,718,104**	**-**	**85,886,405,657**	**210,771,123,761**
For the six-month period ended 30 June 2026					
Current period's opening balance	**100,000,000,000**	**24,884,718,104**	-	**64,870,899,843**	**189,755,617,947**
Profit for the period	-	-	-	19,731,210,145	19,731,210,145
Appropriation to the fund (i)	-	-	5,076,870,114	(9,125,310,848)	(4,048,440,734)
Dividends declared (i)	-	-	-	(14,000,000,000)	(14,000,000,000)
Current period's closing balance	**100,000,000,000**	**24,884,718,104**	**5,076,870,114**	**61,476,799,140**	**191,438,387,358**

(i) Pursuant to Resolution No. 26-50/NQ-DHDCD dated 17 April 2026 of the Company's General Meeting of Shareholders, the Company carried out the following:

- Made an additional appropriation to the bonus and welfare fund for 2025 amounting to VND 102,198,705.
- Made a temporary appropriation to the bonus and welfare fund amounting to VND 3,946,242,029, equivalent to 20% of profit after tax for the six-month period ended 30 June 2026.
- Set aside VND 5,076,870,114 to fund employee compensation and benefit obligations arising from the Company's restructuring, equivalent to 10% of the remaining profit after appropriations to funds and dividend distribution.
- Approved a cash dividend distribution from accumulated profits up to 2025 amounting to VND 14,000,000,000. The Company expects to complete the dividend payment during the third quarter of 2026.

Charter capital

According to amended Enterprise Registration Certificate, the Company's charter capital is VND 100,000,000,000. The charter capital was fully contributed by the shareholders as at 30 June 2026 as follows:

	According to amended Enterprise Registration Certificate		Contributed capital	
			Closing balance	Opening balance
	VND	%	VND	VND
PetroVietnam Fertilizer and Chemicals Corporation - JSC	75,000,000,000	75%	75,000,000,000	75,000,000,000
Danang Chemical Industries Joint Stock Company	5,000,000,000	5%	5,000,000,000	5,000,000,000
Mr. Nguyen Huu Luan	8,500,000,000	8.5%	8,500,000,000	8,500,000,000
Others	11,500,000,000	11.5%	11,500,000,000	11,500,000,000
	100,000,000,000	**100%**	**100,000,000,000**	**100,000,000,000**

Shares

	Closing balance	Opening balance
	Shares	Shares
Number of shares issued to the public	10,000,000	10,000,000
Ordinary shares	*10,000,000*	*10,000,000*
Number of outstanding shares in circulation	10,000,000	10,000,000
Ordinary shares	*10,000,000*	*10,000,000*

A common share has par value of VND 10,000.

20. BUSINESS AND GEOGRAPHICAL SEGMENTS

The Company's principal activity is trade in fertilizers and chemical products used in agriculture. Accordingly, the information as presented in the interim statement of financial position as at 30 June 2026 and the revenue, expenses as presented in the income statement for the 6-month period ended 30 June 2026 mainly relates to the principal activity. Revenue and cost of sales by each product line and business are presented in Note 22 and Note 23.

During the year, the Company's fertilizer products were mainly consumed in the Central Highland Area. The Company did not have any business activities outside of Vietnam; therefore, the Company did not prepare a segment report by geographical area.

21. OFF INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

Goods held under trust

Inventory	Closing balance	Opening balance
	Ton	Ton
Inventory held on behalf of the Corporation	31,196	59,145
Inventory held on behalf of customers	17,100	18,251
	48,296	**77,396**

22. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Sales of merchandise and services		
In which:		
Sales of fertilizers	2,628,655,908,914	2,542,443,362,750
Sales of services	12,982,337,475	25,582,588,985
	2,641,638,246,389	**2,568,025,951,735**
Deductions		
Trade discount	67,507,171,929	80,668,499,434
	67,507,171,929	**80,668,499,434**
In which: Sales with related parties	874,299,782,900	758,562,000,484
(Details stated in Note 30)		

23. COST OF SALES

	Current period VND	Prior period VND
Cost of fertilizers sold	2,508,722,824,588	2,414,141,978,463
Cost of services rendered	10,615,418,785	22,604,574,548
	2,519,338,243,373	**2,436,746,553,011**

24. PRODUCTION COST BY NATURE

	Current period VND	Prior period VND
Labour	18,657,688,247	17,872,735,001
Depreciation and amortisation	1,194,829,183	881,122,452
Cost of purchased goods	2,508,722,824,588	2,414,141,978,463
Out-sourced services	18,769,826,919	27,608,418,545
Other monetary expenses	3,305,067,349	5,492,782,325
	2,550,650,236,286	**2,465,997,036,786**

25. FINANCIAL INCOME

	Current period VND	Prior period VND
Bank interest income	1,033,294,300	1,578,564,850
	1,033,294,300	**1,578,564,850**

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Selling expenses		
Sales staff costs	10,913,810,854	10,831,241,408
Materials, tools and supplies cost	1,116,757,160	152,644,757
Depreciation and amortisation	998,341,486	715,496,375
Out-sourced services	4,483,069,128	2,368,242,740
Others	2,353,220,375	4,501,223,957
	19,865,199,003	**18,568,849,237**
General and administration expenses		
Administration staff costs	7,743,877,393	7,041,493,593
Depreciation and amortisation	196,487,697	165,626,077
Office equipment cost	170,151,839	88,812,008
Out-sourced services	2,384,430,007	2,394,144,492
Others	951,846,974	991,558,368
	11,446,793,910	**10,681,634,538**

27. OTHER INCOME

	Current period VND	Prior period VND
Income from promotional goods received	194,032,800	2,293,000,000
Others	290,164,505	144,682,526
	484,197,305	**2,437,682,526**
In which:		
Other income from related parties (Details stated in Note 30)	194,032,800	2,404,450,910

28. CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period	4,935,502,536	5,071,825,729
Adjustments for corporate income tax expense in previous periods to the current period	10,800,000	-
Total current corporate income tax expense	**4,946,302,536**	**5,071,825,729**

The current corporate income tax expense for the period was computed as follows:

	Current period VND	Prior period VND
Profit before tax	24,677,512,681	25,359,128,644
Taxable profit	24,677,512,681	25,359,128,644
Tax rate	20%	20%
Corporate income tax expense based on taxable profit in the current period	**4,935,502,536**	**5,071,825,729**

29. BASIC EARNINGS PER SHARE

The calculation of basic earnings per share allocated to the shareholders holding the Company's ordinary shares is based on the following figures:

	Current period	Prior period
Accounting profit after corporate income tax (VND)	**19,731,210,145**	**20,287,302,915**
Distributions to bonus and welfare fund (VND)	(3,946,242,029)	(4,057,460,583)
Profit for calculating basic earnings per share (VND)	**15,784,968,116**	**16,229,842,332**
Average ordinary shares in circulation for the period (shares)	10,000,000	10,000,000
Basic earnings per share (VND/share)	**1,578**	**1,623**

The bonus and welfare fund for the first 6 months of 2026 was provisionally accrued; therefore, the basic earnings per share for the six-month period ended 30 June 2026 may be subject to change depending on the final approval by the Company's General Meeting of Shareholders.

30. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances during the period:

Related parties	Relationship
Vietnam National Energy - Industry Group	Ultimate Parent Company
PetroVietnam Fertilizer and Chemicals Corporation - JSC	Parent Company
Minh Tan Fertilizer Import-Export Joint Stock Company	Mr. Nguyen Huu Luan (Major Shareholder) as Legal Representative
Danang Chemical Industries Joint Stock Company	Major Shareholder
Board of Executive Officers, Board of Directors and Board of Supervisors and Chief Accountant	Key Management Personnel

During the period, the Company entered into the following significant transactions with its related parties:

	Current period VND	Prior period VND
Sales of fertilizers	**863,617,373,198**	**733,771,853,500**
Minh Tan Fertilizer Import-Export Joint Stock Company	863,617,373,198	733,771,853,500
Sales of services	**10,682,409,702**	**24,790,146,984**
PetroVietnam Fertilizer and Chemicals Corporation - JSC	10,554,084,988	24,079,218,203
Minh Tan Fertilizer Import-Export Joint Stock Company	128,324,714	710,928,781
Income from promotional goods received	**194,032,800**	**2,293,000,000**
PetroVietnam Fertilizer and Chemicals Corporation - JSC	194,032,800	2,293,000,000
Other income	-	**111,450,910**
Minh Tan Fertilizer Import-Export Joint Stock Company	-	111,450,910
Purchasing	**2,391,645,069,106**	**2,455,250,799,875**
PetroVietnam Fertilizer and Chemicals Corporation - JSC	2,170,229,578,258	2,392,573,367,655
Minh Tan Fertilizer Import-Export Joint Stock Company	220,378,797,568	61,555,179,680
Danang Chemical Industries Joint Stock Company	1,036,693,280	1,122,252,540

	Current period VND	Prior period VND
Sales discount received	**56,866,908,664**	**60,410,265,125**
PetroVietnam Fertilizer and Chemicals Corporation - JSC	56,866,908,664	60,410,265,125
Trademark usage fee	**319,109,563**	**365,762,339**
Vietnam National Energy - Industry Group	319,109,563	365,762,339

Significant related party balances as at the balance sheet date were as follows:

	Closing balance VND	Opening balance VND
Short-term trade receivables	**124,004,059,038**	**15,190,620,595**
Minh Tan Fertilizer Import-Export Joint Stock Company	117,957,775,000	-
PetroVietnam Fertilizer and Chemicals Corporation - JSC	6,046,284,038	15,190,620,595
Short-term advances to suppliers	**114,471,304,588**	**113,851,323,674**
PetroVietnam Fertilizer and Chemicals Corporation - JSC	114,471,304,588	113,851,323,674
Other short-term receivables	**56,866,908,664**	**-**
PetroVietnam Fertilizer and Chemicals Corporation - JSC	56,866,908,664	-
Short-term trade payables	**244,433,740,000**	**3,683,646,073**
PetroVietnam Fertilizer and Chemicals Corporation - JSC	244,279,740,000	1,958,400,000
Danang Chemical Industries Joint Stock Company	154,000,000	240,008,187
Minh Tan Fertilizer Import-Export Joint Stock Company	-	1,485,237,886
Short-term advances from customers	**82,082,545,745**	**20,394,777,220**
Minh Tan Fertilizer Import-Export Joint Stock Company	75,082,927,245	20,394,777,220
PetroVietnam Fertilizer and Chemicals Corporation - JSC	6,999,618,500	-

Remunerations of Boards of Executive Officers, Directors Supervisors and Chief Accountant in the period were as below:

	Position	Current period VND	Prior period VND
Mr. Mai Thanh Hai	Chairman	1,559,250,969	909,635,725
Mr. Nguyen Quang Doan	Independent Member of the Board of Directors	60,000,000	24,000,000
Mr. Luong Anh Tuan	Member of Board of Directors/ Chief Executive Officer	1,409,629,765	770,625,000
Mr. Trinh Van Chuong	Member of Board of Directors/ Chief Executive Officer (resigned)	-	222,133,558
Mr. Ta Quoc Phuong	Deputy Chief Executive Officer	1,219,741,553	741,970,839
Mrs. Mai Hong Khanh	Head of the Board of Supervisor	15,000,000	-
Mrs. Nguyen Thi Kim Anh	Head of the Board of Supervisor (resigned)	51,000,000	21,000,000
Mr. Pham Thanh Long	Member of the Board of Supervisor	24,000,000	15,000,000
Mrs. Tran Thi Hai Yen	Member of the Board of Supervisor	42,000,000	15,000,000
Mr. Le Thanh Vien	Chief Accountant	1,082,600,113	321,597,678
Mr. Nguyen Van Loc	Chief Accountant (resigned)	-	301,780,000
		5,463,222,400	**3,342,742,800**

Ký bởi: VÕ THỊ MỸ LỆ
Ngày ký: 14/08/2026 06:51:00

Ký bởi: LÊ THANH VIÊN
Ngày ký: 14/08/2026 08:58:37

CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ MIỀN TRUNG
PHUMỸ

Ký bởi: LƯƠNG ANH TUẤN
Ngày ký: 14/08/2026 09:10:39

Vo Thi My Le	**Le Thanh Vien**	**Luong Anh Tuan**
Preparer	**Chief Accountant**	**Legal Representative**

Approved on 11 August 2026