CÔNG TY CỔ PHẦN PETRO TIMES

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PETRO TIMES JOINT STOCK COMPANY

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026 reviewed by

NHAN TAM VIET AUDITING COMPANY LIMITED – HANOI BRANCH

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PETRO TIMES JOINT STOCK COMPANY

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Petro Times Joint Stock Company (hereinafter referred to as the "Company") presents its Report together with the reviewed Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Overview of the Company

Petro Times Joint Stock Company was formerly known as Hai Phong Petroleum Materials Trading Joint Stock Company, established on 13 October 2015 under Business Registration Certificate No. 0201651354 issued by the Department of Planning and Investment of Hai Phong City, and was granted Petroleum Trading License No. 113/GCNĐĐK-SCT dated 28 May 2020 by the Ministry of Industry and Trade.

During its operation, the Company has been granted supplementary Enterprise Registration Certificates 11 times by the Department of Finance of Hai Phong City. The 11th Enterprise Registration Certificate was issued on 14 July 2025 regarding the change of charter capital.

Charter capital under the 11th Enterprise Registration Certificate: VND 196,449,230,000
Charter capital actually contributed as at 30 June 2026: VND 196,449,230,000

Head office:

Address	: No. 54 Tien Phong Street, Hai An Ward, Hai Phong City, Vietnam
Telephone	: 0225.3625882
Email	: info.petrotimes@gmail.com
Tax code	: 0 2 0 1 6 5 1 3 5 4

Interim financial position and business operations

The interim financial position as at 30 June 2026, the interim business results and interim cash flows for the first 6 months of the fiscal year ending 31 December 2026 of the Company are presented in the Interim Financial Statements attached to this report (from page 07 to page 47).

Events arising after the accounting cut-off date of the Interim Financial Statements

The Board of Management confirms that there were no events arising after 30 June 2026 up to the date of this report that have not been considered for adjustment or disclosure in the Interim Financial Statements.

Board of Directors and Management Board

The Board of Directors and Management Board of the Company during the period and up to the date of this report comprise:

Board of Directors

Full name	Position
Mr. Pham Van Ky	Chairman
Ms. Pham Thi Ly	Member
Mr. Nguyen Van Ngoc	Member
Ms. Nguyen Thi Tha	Member
Mr. Nguyen Van Song	Member

Supervisory Board

Full name	Position
Ms. Cao Thi Phuong	Head of Supervisory Board
Ms. Ho Thi Huong	Member
Ms. Nguyen Thi Thu Huong	Member

Board of General Directors

Full name	Position
Ms. Nguyen Thi Tha	General Director
Ms. Pham Thi Ly	Deputy General Director

Chief Accountant

Full name	Position
Ms. Pham Thi Thu Phuong	Chief Accountant

Auditor

Nhan Tam Viet Auditing Company Limited – Hanoi Branch reviewed the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Statement of the Board of Management's Responsibility for the Interim Financial Statements

The Board of Management of the Company is responsible for the preparation of the Interim Financial Statements which give a true and fair view of the financial position, business results and cash flows of the Company during the period. In preparing the Interim Financial Statements, the Board of Management of the Company confirms that it has complied with the following requirements:

- Designed and maintained internal controls which the Board of Management and Board of Directors of the Company determined necessary to ensure the preparation and presentation of the Interim Financial Statements are free from material misstatement, whether due to fraud or error;
- Selected appropriate accounting policies and applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- Stated whether applicable accounting standards have been complied with, and whether there have been any material departures which should be disclosed and explained in the Interim Financial Statements;
- Prepared and presented the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal regulations on the preparation and presentation of Interim Financial Statements;
- Prepared the Interim Financial Statements on a going concern basis, unless it is inappropriate to presume that the Company will continue its business operations.

The Board of Management of the Company ensures that proper accounting records have been kept which disclose, with reasonable accuracy at any time, the financial position of the Company and which ensure that the Interim Financial Statements comply with the prevailing regulations of the State. The Board of Management is also responsible for safeguarding the assets of the Company and for taking reasonable steps to prevent and detect fraud and other irregularities.

The Board of Management of the Company confirms that the Interim Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026, the interim business results and interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and comply with the relevant legal regulations on the preparation and presentation of Interim Financial Statements.

Other commitments

The Board of Management confirms that the Company complies with the Law on Securities No. 54/2019/QH14 dated 26 November 2019, the amended Law on Securities No. 56/2024/QH15 dated 29 November 2024 and their guiding circulars and decrees, and with information disclosure on the securities market.

Hai Phong, 12 August 2025
On behalf of the Board of Management
Chairman of the Board of Directors

M.S.D.N: 0201651 CÔNG TY CỔ PHẦN PETRO TIMES THÀNH PHỐ HẢI PHÒNG

Pham Van Ky

No. : 0707.02.01/2026/BCTC-NTVHN

INDEPENDENT AUDITORS' REVIEW REPORT

On the Interim Financial Statements
For the first 6 months of the fiscal year ending 31 December 2026

To : **The Shareholders, the Board of Directors, the Board of Management**
Petro Times Joint Stock Company

We have reviewed the accompanying Interim Financial Statements of Petro Times Joint Stock Company prepared on 12 August 2026, from page 07 to page 47, comprising the Interim Statement of Financial Position as at 30 June 2026, the Interim Statement of Income, the Interim Statement of Cash Flows for the first 6 months of the fiscal year ending 31 December 2026, and the Notes to the Interim Financial Statements.

Management's Responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of the Company's interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal regulations on the preparation and presentation of interim financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information 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.

Trụ Sở Chính:
Tầng 2, tòa nhà Platinum Residences, số 6 Nguyễn Công Hoan, P. Giảng Võ, TP. Hà Nội
[T] (84-24) 3761 3399 [F] (84-24) 3761 5599
[W] www.ntva.vn [E] vpa@ntva.vn

Chi nhánh tại Hà Nội:
Số 12 Mễ Trì Hạ, phường Từ Liêm, TP. Hà Nội

Chi nhánh tại TP. Hồ Chí Minh:
98 Vũ Tông Phan, P. Bình Trưng, TP. Hồ Chí Minh

Conclusion of the Auditor's

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the interim financial position of Petro Times Joint Stock Company as at 30 June 2026, and of its interim business results and interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System and relevant legal regulations on the preparation and presentation of interim financial statements.

Hanoi, 12 August 2026

NHAN TAM VIET AUDITING COMPANY LIMITED – HANOI BRANCH

Deputy Director

Pham Van Tuan

Audit Practising Registration Certificate No.: 4497-2023-124-1

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency: VND

ITEM	Code	Notes	Ending balance	Beginning of year balance
A - CURRENT ASSETS	**100**		**274,614,943,582**	**325,728,350,316**
I. Cash and cash equivalents	**110**	**V.1**	**59,169,780,504**	**58,046,744,219**
1. Cash	111		59,169,780,504	58,046,744,219
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**17,412,385,315**	**27,821,788,492**
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities	122		-	-
3. Held-to-maturity investments (short-term)	123	V.2a	17,412,385,315	27,821,788,492
4. Provision for held-to-maturity investments (short-term)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments	126		-	-
III Short-term receivables	**130**		**178,037,195,443**	**97,581,887,805**
1. Short-term trade receivables	131	V.3	148,056,843,125	90,212,976,781
2. Short-term prepayments to suppliers	132	V.4	3,360,870,496	270,562,415
3. Short-term intercompany receivables	133		-	-
4. Receivables according to progress of construction contracts	134		-	-
5. Other short-term receivables	135	V.5	35,005,000,000	14,056,915,316
6. Provision for short-term doubtful debts	136	V.6	(8,385,518,178)	(6,958,566,707)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**	**V.7**	**16,120,727,678**	**140,462,169,488**
1. Inventories	141		16,120,727,678	140,462,169,488
2. Provision for diminution in value of inventories	142		-	-
V. Short-term biological assets	**150**		-	-
1. Short-term productive livestock	151		-	-
2. Short-term seasonal or single-yield plants	152		-	-
3. Provision for losses on short-term biological assets	153		-	-
VI. Other current assets	**160**		**3,874,854,642**	**1,815,760,312**
1. Short-term prepaid expenses	161	V.8a	212,626,454	403,561,890
2. Deductible value-added tax	162		3,642,937,873	1,412,198,422
3. Taxes and other receivables from the State	163	V.14	19,290,315	-
4. Repurchase agreements on Government bonds	164		-	-
5. Other current assets	165		-	-

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

ITEM	Code	Notes	Ending balance	Beginning of year
B - NON-CURRENT ASSETS	**200**		**163,968,004,932**	**180,277,775,702**
I. Long-term receivables	**210**		-	-
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in dependent units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Provision for long-term doubtful debts	216		-	-
II. Fixed assets	**220**		**82,715,516,812**	**63,182,371,754**
1. Tangible fixed assets	221	V.9	8,219,841,424	8,952,399,952
- *Cost*	*222*		*16,277,710,564*	*16,277,710,564*
- *Accumulated depreciation*	*223*		*(8,057,869,140)*	*(7,325,310,612)*
2. Financial lease fixed assets	224		-	-
- *Cost*	*225*		-	-
- *Accumulated depreciation*	*226*		-	-
3. Intangible fixed assets	227	V.10	74,495,675,388	54,229,971,802
- *Cost*	*228*		*74,626,161,100*	*54,343,371,800*
- *Accumulated depreciation*	*229*		*(130,485,712)*	*(113,399,998)*
III Long-term biological assets	**230**		-	-
1. Livestock yielding periodic products	231		-	-
a) Immature livestock yielding periodic products	232		-	-
b) Mature livestock yielding periodic products	233		-	-
- *Cost*	*234*		-	-
- *Accumulated depreciation*	*235*		-	-
2. Long-term single-yield livestock	236		-	-
3. Long-term seasonal or single-yield plants	237		-	-
4. Provision for losses on long-term biological assets	238		-	-
IV. Investment properties	**240**	**V.11**	**80,337,990,895**	**101,475,413,961**
- Cost	241		80,557,245,700	101,658,920,700
- Accumulated depreciation	242		(219,254,805)	(183,506,739)
V. Long-term work-in-progress assets	**250**		-	-
1. Long-term production and business work-in-progress costs	251		-	-
2. Construction in progress costs	252		-	-
VI. Long-term financial investments	**260**		-	**14,700,000,000**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262	V.2b	-	14,700,000,000
3. Equity investments in other entities	263		-	-
4. Provision for losses on long-term investments in other entities	264		-	-
5 Held-to-maturity investments (long-term)	265		-	-
6. Provision for held-to-maturity investments (long-term)	266		-	-
VI Other non-current assets	**270**		**914,497,225**	**919,989,987**
1. Long-term prepaid expenses	271	V.8b	914,497,225	919,989,987
2. Deferred tax assets	272		-	-
3. Long-term equipment, materials and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	**280**		**438,582,948,514**	**506,006,126,018**

ITEM	Code	Notes	Ending balance	Beginning of year balance
C - LIABILITIES	**300**		**180,847,803,549**	**304,123,350,329**
I. Current liabilities	**310**		**180,847,803,549**	**284,123,350,329**
1. Short-term trade payables	311	V.12a	1,251,691,647	1,003,445,508
2. Short-term advances from customers	312	V.13	7,464,265,590	13,142,615,979
3. Dividends and profits payable	313		-	-
4. Short-term taxes and amounts payable to the State	314	V.14	13,370,839,261	1,153,676,183
5. Payables to employees	315		646,057,966	-
6. Short-term accrued expenses	316	V.15	163,144,475	283,236,702
7. Short-term intercompany payables	317		-	-
8. Short-term payables according to progress of construction contracts	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320		9,000,000	9,000,000
11. Short-term borrowings and finance lease liabilities	321	V.16	157,942,804,610	268,531,375,957
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		-	-
14. Price stabilisation fund	324		-	-
15. Repurchase agreements on Government bonds	325		-	-
II. Non-current liabilities	**330**		-	**20,000,000,000**
1. Long-term trade payables	331	V.12b	-	20,000,000,000
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Payables for working capital received from internal units	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-

PETRO TIMES JOINT STOCK COMPANY

Address: No. 54 Tien Phong Street, Hai An Ward, Hai Phong City, Vietnam
For the first 6 months of the fiscal year ending 31 December 2026
INTERIM STATEMENT OF FINANCIAL POSITION (continued)

ITEM	Code	Notes	Ending balance	Beginning of year balance
D - EQUITY	**400**		**257,735,144,965**	**201,882,775,689**
1. Owners' equity	411	V.17	196,449,230,000	196,449,230,000
- *Common shares with voting rights*	*411a*		*196,449,230,000*	*196,449,230,000*
- *Preference shares*	*411b*		-	-
2. Share premium	412		(134,050,000)	(134,050,000)
3. Conversion option of convertible bonds	413		-	-
4. Other capital of owners	414		-	-
5. Treasury shares	415		-	-
6. Asset revaluation differences	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Other equity funds	419		-	-
10. Undistributed earnings after tax	420		61,419,964,965	5,567,595,689
- *Undistributed earnings after tax accumulated to the end of prior p*	*420a*		*5,567,595,689*	*938,988,113*
- *Undistributed earnings after tax for the current period*	*420b*		*55,852,369,276*	*4,628,607,576*
TOTAL CAPITAL SOURCES	**440**		**438,582,948,514**	**506,006,126,018**

Prepared on 12 August 2026

CÔNG TY CỔ PHẦN PETRO TIMES

Vu Thi Phuong	**Pham Thi Thu Phuong**	**Pham Van Ky**
Preparer	**Chief Accountant**	**Chairman of the Board of Directors**

INTERIM STATEMENT OF INCOME

For the first 6 months of the fiscal year ending 31 December 2026

Currency: VND

ITEM	Code	Notes	Cumulative from the beginning of the year to the end of this period: Current year	Prior year
1. Revenue from sale of goods and rendering of services	01	VI.1	2,471,265,608,935	2,009,908,918,562
2. Deductions from revenue	02	VI.2	3,474,241,723	291,528,727
3. Net revenue from sale of goods and rendering of services	10		2,467,791,367,212	2,009,617,389,835
4. Cost of goods sold	11	VI.3	2,372,785,297,201	1,988,974,903,395
5. Gross profit from sale of goods and rendering of services	20		95,006,070,011	20,642,486,440
6. Gain/loss from sale or liquidation of investment properties	21	VI.4	128,325,000	-
7. Financial income	22	VI.5	1,171,570,206	3,748,255,887
8. Financial expenses	23	VI.6	10,351,358,795	6,952,850,925
In which: interest expense	24		8,898,583,818	6,850,756,902
9. Selling expenses	25	VI.7	11,820,094,835	8,403,931,969
10. General and administration expenses	26	VI.8	4,253,381,288	2,357,673,409
11. Share of profit or loss in joint ventures and associates	27		-	-
11. Net profit from business activities	30		69,881,130,299	6,676,286,024
12. Other income	31		5	-
13. Other expenses	32	VI.9	52,534,968	-
14. Other profit	40		(52,534,963)	-
15. Total accounting profit before tax	50		69,828,595,336	6,676,286,024
16. Current corporate income tax expense	51	VI.10	13,976,226,060	1,335,257,205
17. Deferred corporate income tax expense	52		-	-
18. Profit after corporate income tax	60		55,852,369,276	5,341,028,819
19. Basic earnings per share	70	VI.11	2,843	272
20. Diluted earnings per share	71	VI.11	2,843	272

Prepared on 12 August 2026

M.S.D.N: 0201...135
CÔNG TY CỔ PHẦN PETRO TIMES
THÀNH PHỐ HẢI PHÒNG

Vu Thi Phuong	Pham Thi Thu Phuong	Pham Van Ky
Preparer	Chief Accountant	Chairman of the Board of Directors

INTERIM STATEMENT OF CASH FLOWS

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Currency: VND

	ITEM	Code	Notes	Cumulative from the beginning of the year to the end of this period — Current year	Prior year
I.	**Cash flows from operating activities**				
1.	***Profit before tax***	***01***		***69,828,595,336***	***6,676,286,024***
2.	***Adjustments for:***				
-	Depreciation of fixed assets and investment properties	02		785,392,308	814,014,120
-	Provisions	03		1,426,951,471	-
-	Unrealised foreign exchange (gains) losses arising from revaluation of monetary items denominated in foreign cu	04		-	-
-	(Gain) loss from investing and financing activities	05		(1,171,570,206)	(406,255,887)
-	Interest expense	06		8,898,583,818	6,850,756,902
-	Other adjustments	07		-	-
3.	***Operating profit before changes in working capital***	***08***		***79,767,952,727***	***13,934,801,159***
-	Increase/decrease in receivables	09		(83,219,017,052)	(6,848,157,823)
-	Increase/decrease in inventories	10		124,341,441,810	2,009,180,370
-	Increase/decrease in payables	11		(24,871,911,868)	24,891,993,190
-	Increase/decrease in prepaid expenses	12		196,428,198	68,954,801
-	Increase/decrease in trading securities	13		-	-
-	Interest paid	14		(9,018,676,045)	(6,632,423,243)
-	Corporate income tax paid	15		(1,761,794,221)	(1,056,466,657)
-	Other cash inflows from operating activities	16		-	-
-	Other cash outflows from operating activities	17		-	-
	Net cash flows from operating activities	***20***		***85,434,423,549***	***26,367,881,797***
II.	**Cash flows from investing activities**				
1.	Payments for purchases and construction of fixed assets and other non-current assets	21		(3,789,300)	-
2.	Proceeds from disposal of fixed assets and other non-current assets	22		-	-
3.	Payments for loans granted and purchases of debt instruments of other entities	23		(2,500,000,000)	(8,000,000,000)
4.	Proceeds from collection of loans and resale of debt instruments of other entities	24		13,435,616,438	18,000,000,000
5.	Payments for equity investments in other entities	25		-	(14,700,000,000)
6.	Proceeds from divestment of equity investments in other entities	26		15,141,000,000	-
7.	Interest, dividends and profits received	27		204,356,945	1,706,174,791
	Net cash flows from investing activities	***30***		***26,277,184,083***	***(2,993,825,209)***

INTERIM STATEMENT OF CASH FLOWS (continued)

	ITEM	Code	Notes	Cumulative from the beginning of the year to the end of this period	
				Current year	Prior year
III.	**Cash flows from financing activities**				
1.	Proceeds from issuance of shares and capital contributions from owners	31		-	-
2.	Payments for capital returned to owners and repurchase of issued shares	32		-	-
3.	Proceeds from borrowings	33		554,072,213,330	593,383,887,346
4.	Repayments of borrowings	34		(664,660,784,677)	(611,080,702,366)
5.	Repayments of finance lease principal	35		-	-
6.	Dividends and profits paid to owners	36		-	-
	Net cash flows from financing activities	***40***		***(110,588,571,347)***	***(17,696,815,020)***
	Net increase/(decrease) in cash and cash equivalents during the period	**50**		**1,123,036,285**	**5,677,241,568**
	Cash and cash equivalents at the beginning of the year	**60**	**V.1**	**58,046,744,219**	**52,351,155,988**
	Effect of exchange rate changes on translation of foreign currencies	61		-	-
	Cash and cash equivalents at the end of the period	**70**	**V.1**	**59,169,780,504**	**58,028,397,556**

Prepared on 12 August 2026

CÔNG TY CỔ PHẦN PETRO TIMES
THÀNH PHỐ HẢI PHÒNG

Vu Thi Phuong	**Pham Thi Thu Phuong**	**Pham Van Ky**
Preparer	**Chief Accountant**	**Chairman of the Board of Directors**

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

I. OPERATING CHARACTERISTICS OF THE COMPANY

1. Form of capital ownership : Joint Stock Company

Petro Times Joint Stock Company was formerly known as Hai Phong Petroleum Materials Trading Joint Stock Company, established on 13 October 2015 under Business Registration Certificate No. 0201651354 issued by the Hai Phong Department of Planning and Investment, and was granted Petroleum Trading License No. 113/GCNĐĐK-SCT dated 28 May 2020 by the Ministry of Industry and Trade.

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Charter capital under the 11th Enterprise Registration Certificate: VND 196,449,230,000
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Head office:

Address	: No. 54 Tien Phong Street, Hai An Ward, Hai Phong City
Telephone	: 0225.3625882
Email	: info@petrotimesgroup.com
Tax code	: 0 2 0 1 6 5 1 3 5 4

2. Business sector : Trading of petroleum products and related products.

3. Normal production and business cycle: Within 12 months

4. Characteristics of the Company's operations during the accounting period affecting the Interim Financial Statements:
During the first 6 months of 2026, the Company benefited from strong fluctuations in petroleum prices in the market, amid the conflict in the Middle East region which affected supply and caused petroleum prices to fluctuate. This development had a positive impact on the Company's business operations.

5. Employees
As at the end of the accounting period, the Company had 39 employees working (beginning of year: 34 employees).

6. Statement on comparability of information in the financial statements: As presented in Note III.1, from 1 January 2026 the Company applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance guiding the accounting system for enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. The provisions of this new Enterprise Accounting System did not have a material effect on the Company's figures, and the Company has restated the comparative figures in the Statement of Financial Position as at 1 January 2026. Accordingly, the financial statement figures for the first 6 months of the fiscal year ending 31 December 2026 are fully consistent with and comparable to the financial statement figures for the first 6 months of the fiscal year ended 31 December 2025 and the financial statements for the fiscal year ended 31 December 2025.

II. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

1. Fiscal year

The Company's fiscal year begins on 1 January and ends on 31 December each year.

2. Currency used in accounting

The currency used in accounting is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

1. Accounting system applied

The Company applies the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting system for enterprises, issued by the Ministry of Finance on 27 October 2025, and other circulars guiding the implementation of accounting standards and the accounting system issued by the Ministry of Finance.

2. Statement of compliance with accounting standards and system

The Board of Management confirms that it has complied with the requirements of the accounting standards and the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, as well as the circulars guiding the implementation of accounting standards issued by the Ministry of Finance, in preparing the Financial Statements.

3. Accounting form applied

The Company applies the general journal accounting form on computer.

IV. ACCOUNTING POLICIES APPLIED

1. Basis of preparation of the Financial Statements

The Financial Statements are prepared on an accrual basis (except for information relating to cash flows).

2. Cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks, and monetary gold held for value-storage purposes, excluding gold classified as inventories used as raw materials for production or as goods for sale.

Cash equivalents are short-term investments with a recovery or maturity term of not more than 3 months from the date of purchase, which are readily convertible into a known amount of cash and which are subject to an insignificant risk of change in value on conversion to cash.

3. Accounting principles for financial investments

Trading securities:

Trading securities must be recorded at cost. The cost of trading securities is determined based on the fair value of the consideration at the transaction date.

The recognition date of trading securities is the date on which the investor obtains ownership rights, specifically as follows:

- Listed securities are recognised at the date of order matching (T+0);
- Unlisted securities are recognised at the date ownership is officially obtained in accordance with the law.

At the end of the accounting period, if the market value of trading securities falls below cost, a provision for diminution in value is made.

The provision for diminution in value of securities investments is calculated using the following formula:
Provision for diminution in value of securities investments = Value of the securities investment recorded in the enterprise's accounting books at the date of preparation of the annual financial statements - Number of securities held by the enterprise at the date of preparation of the annual financial statements X Actual market price of the securities

For shares registered for trading on the trading market of unlisted public companies and equitised state-owned enterprises in the form of public offering (Upcom), the actual market price is determined as the average reference price over the 30 most recent consecutive trading days prior to the date of preparation of the annual financial statements, as announced by the Stock Exchange. In cases where shares of a joint stock company registered for trading on the Upcom market have had no trading transactions within 30 days prior to the date of preparation of the annual financial statements, the enterprise shall determine the provision level for each securities investment in accordance with Point b, Clause 2 of this Article.

The enterprise must fully and promptly record income from trading securities investment activities. Dividends allocated for the period prior to the investment date are recorded as a reduction in the value of the investment.

When an investor receives additional shares without payment, arising from a joint stock company's use of share premium, equity funds, and undistributed earnings after tax (stock dividends) to issue additional shares, the investor shall only track the increased number of shares in the notes to the Financial Statements, without recognising the value of the shares received, without recognising financial income, and without recognising an increase in the value of the investment in the joint stock company.

Upon liquidation or disposal of trading securities (calculated separately for each type of security), the cost is determined using the moving weighted average method (weighted average recalculated after each purchase).

Held-to-maturity investments

Held-to-maturity investments comprise: term deposits at banks; valuable papers (including treasury bills, promissory notes, certificates of deposit); bonds; preference shares classified as liabilities; loans held to maturity for the purpose of earning periodic interest; and other held-to-maturity investments of a similar nature, excluding derivative instruments.
Held-to-maturity investments are recorded at cost. Cost is determined based on the actual value of the consideration at the transaction date.
Loans are recognised at the amount outstanding under the agreements between the parties, but are not traded/bought and sold on the market like securities.

Loans are determined at cost less provision for doubtful debts. Provision for doubtful loan receivables of the Company is made in accordance with prevailing accounting regulations.

Investments in associates:

Associates

An associate is an entity over which the Company has significant influence but not control over the financial and operating policies. Significant influence is evidenced by the power to participate in the financial and operating policy decisions of the investee but without control over those policies.

Investments in associates are initially recognised at cost, comprising the purchase price or capital contribution plus expenses directly attributable to the investment. In the case of investment by non-monetary assets, the cost of the investment is recognised at the fair value of the non-monetary assets at the time incurred.

Dividends and profits from periods prior to the acquisition of the investment are recorded as a reduction in the value of that investment. Dividends and profits from periods after the acquisition of the investment are recognised as income. Stock dividends received are tracked only in terms of the increased number of shares, without recognising the value of the shares received/recognised at par value.

Provision for losses on investments in associates is made when the associate incurs losses, at an amount equal to the difference between the actual capital contributed by the parties to the associate and the actual owners' equity, multiplied by the Company's capital contribution ratio to the total actual capital contributed by the parties to the associate. If the associate is required to prepare consolidated financial statements, the consolidated financial statements shall be used as the basis for determining the provision for losses.

The increase or decrease in the provision for losses on investments in associates required to be made at the end of the fiscal year is recognised in financial expenses.

4. Trade receivables and other receivables

Receivables are presented at their carrying amount less provision for doubtful debts.

The classification of receivables into trade receivables and other receivables is made on the following basis:

- Trade receivables reflect receivables of a commercial nature arising from purchase-sale transactions between the Company and buyers that are independent entities from the Company, including receivables from export sales consigned to other entities.
- Other receivables reflect receivables that are not commercial in nature and are not related to purchase-sale transactions.

Provision for doubtful debts is made for each doubtful debt based on the overdue age of the debts or the estimated possible loss, specifically as follows:

- For overdue receivables:

  30% of value for receivables overdue from 6 months to under 1 year.
  50% of value for receivables overdue from 1 year to under 2 years.
  70% of value for receivables overdue from 2 years to under 3 years.
  100% of value for receivables overdue 3 years or more.

- For receivables not yet overdue but unlikely to be collectible: provision is made based on the estimated possible loss.

5. Principles for recognition of inventories

The cost of inventories is determined as follows:

- Raw materials, goods: comprise the purchase cost and other costs directly related to bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price of inventories in the ordinary course of production and business less the estimated costs of completion and the estimated costs necessary to make the sale.

The value of inventories is calculated using the weighted average method and accounted for using the perpetual inventory method.

Provision for diminution in value of inventories is made for each inventory item whose cost is greater than its net realisable value. The increase or decrease in the provision for diminution in value of inventories required to be made at the end of the fiscal year is recognised in cost of goods sold.

6. Principles for recognition and depreciation of fixed assets

A, Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets comprises all costs incurred by the Company to bring the tangible fixed asset to the condition ready for its intended use. Costs incurred after initial recognition are added to the cost of the tangible fixed asset only if they will probably result in future economic benefits from the use of the asset. Costs that do not meet this criterion are recognised immediately as an expense.

Upon sale or disposal of a tangible fixed asset, its cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised in income or expense for the year.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The depreciation periods of tangible fixed assets are as follows:

Type of fixed asset	Number of years
Means of transportation, transmission equipment	07 - 10
Buildings and structures	6 – 25
Machinery and equipment	10
Other fixed assets	05

B, Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all costs incurred by the Company to bring the fixed asset to the condition ready for its intended use. Costs relating to intangible fixed assets incurred after initial recognition are recognised as production and business expenses for the period, unless such costs are attributable to a specific intangible fixed asset and increase the economic benefits from that asset.

Upon sale or disposal of an intangible fixed asset, its cost and accumulated amortisation are derecognised, and the resulting gain or loss on disposal is recognised in income or expense for the year.

The Company's intangible fixed assets comprise:

Computer software
The cost of computer software is determined as the total actual costs incurred by the Company to acquire the software, in cases where the software is a component that can be separated from the related hardware, or the layout design of semiconductor integrated circuits in accordance with intellectual property law. Computer software is amortised on a straight-line basis over 05 – 07 years.

Land use rights
Land use rights comprise all actual costs incurred by the Company directly related to the land used, including: expenditures to obtain the land use right, compensation and site clearance costs, ground levelling costs, registration fees, etc.
The Company's land use rights are land use rights with indefinite term and are not depreciated.

C, Investment properties (IP)
Investment properties comprise: land use rights, buildings, or part of a building or both building and land, infrastructure held by the owner or by a lessee under a finance lease, for the purpose of earning rentals or for capital appreciation rather than for use in the production or supply of goods or services or for administrative purposes; or for sale in the ordinary course of business.

The cost of an investment property is all expenditure (cash or cash equivalents) paid or the fair value of other consideration given by the Company to acquire the investment property up to the date the purchase or construction of the investment property is completed.

Costs relating to investment properties incurred after initial recognition are recognised as production and business expenses for the period, unless it is probable that such costs will enable the investment property to generate future economic benefits in excess of the originally assessed standard of performance, in which case they are added to the cost of the investment property.

Investment properties held for rental are depreciated on a straight-line basis over their estimated useful lives. The depreciation periods of investment properties are as follows:

Type of fixed asset	Number of years
Buildings and assets attached to land	25

The Company does not depreciate investment properties held for capital appreciation. Where there is reliable evidence that an investment property has declined in value below its market value and the decline can be reliably determined, the Company writes down the cost of the investment property and recognises the loss in cost of goods sold for the period.

D, Construction in progress costs
Construction in progress costs reflect costs directly related (including capitalised borrowing costs, if any) to assets under construction, machinery and equipment being installed, as well as costs related to ongoing repairs of fixed assets. These assets are recorded at cost and are not depreciated.

7. Principles of accounting for prepaid expenses
Prepaid expenses comprise actual expenses incurred which relate to the business results of multiple accounting periods. The Company's prepaid expenses comprise the following:

Tools and instruments
Tools and instruments put into use are allocated to expenses on a straight-line basis over a period not exceeding 03 years.

Other expenses
Other expenses are allocated to expenses on a straight-line basis over a period not exceeding 03 years

8. Principles of accounting for payables and accrued expenses

Payables and accrued expenses are recognised for amounts payable in the future in respect of goods and services received. Accrued expenses are recognised based on reasonable estimates of the amounts payable.

The classification of payables into trade payables and other payables is made on the following basis:

- Trade payables reflect payables of a commercial nature arising from transactions to purchase goods, services and assets where the seller is an entity independent of the Company, including payables arising from imports through an entrusted importer.
- Other payables reflect payables that are not commercial in nature and are not related to transactions to purchase, sell or supply goods and services.

9. Principles for recognition of borrowings and finance lease liabilities

The Company monitors in detail the repayment terms of borrowings and finance lease liabilities. Amounts with a repayment term of more than 12 months from the date of preparation of the Financial Statements are presented as long-term borrowings and finance lease liabilities. Amounts due for repayment within the next 12 months from the date of preparation of the Financial Statements are presented as short-term borrowings and finance lease liabilities, in order to facilitate repayment planning.

For finance lease liabilities, the total lease liability recorded on the credit side of account 341 is the total amount payable, calculated as the present value of the minimum lease payments or the fair value of the leased asset.

10. Principles for recognition of owners' equity

Owners' contributed capital
Owners' contributed capital is recognised at the amount actually contributed by shareholders.

Share premium
Share premium is recognised as the difference between the issue price and the par value of shares upon initial issuance and additional issuance, the difference between the re-issue price and the carrying value of treasury shares, and the equity component of convertible bonds upon maturity. Costs directly attributable to the additional issuance of shares and re-issuance of treasury shares are deducted from share premium.

Undistributed profit
Records the business results (profit or loss) after corporate income tax and the distribution of profit or treatment of losses of the Company.

11. Recognition of revenue and income

Revenue from sale of goods

Revenue from sale of goods is recognised when all of the following conditions are simultaneously satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- Revenue can be measured with reasonable certainty. Where the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, revenue is only recognised when those specific conditions no longer exist and the buyer no longer has the right to return the products or goods (except where the customer has the right to exchange the goods for other goods or services).
- It is probable that the Company will receive the economic benefits from the sale.
- The costs relating to the sale transaction can be measured reliably.

Revenue from rendering of services

Revenue from a transaction involving the rendering of services is recognised when the outcome of such transaction can be measured reliably. Where the service is performed over multiple periods, revenue is recognised in the period based on the results of the work completed as at the end of the accounting period. The outcome of a transaction involving the rendering of services can be measured reliably when all of the following conditions are satisfied:

- Revenue can be measured with reasonable certainty. Where the contract stipulates that the buyer has the right to return the purchased services under specific conditions, revenue is only recognised when those specific conditions no longer exist and the buyer no longer has the right to return the services rendered.
- It is probable that economic benefits from the service transaction will flow to the Company.
- The stage of completion of the transaction as at the end of the fiscal year can be measured.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Interest

Interest is recognised on an accrual basis, determined based on the balances of deposit accounts and the actual interest rate applicable in each period.

Dividends and profits distributed

Dividends and distributed profits are recognised when the Company's right to receive dividends or profits from capital contribution is established. Stock dividends received are tracked only in terms of the increased number of shares, without recognising the value of the shares received/recognised at par value.

12. Principles of accounting for cost of goods sold.

Cost of goods sold for the year is recognised consistently with the revenue arising during the period and in compliance with the prudence principle.

13. Borrowing costs

Borrowing costs comprise interest on borrowings and other costs directly incurred in connection with such borrowings.

Borrowing costs are recognised as an expense when incurred. Where borrowing costs are directly attributable to the acquisition, construction or production of a qualifying asset that necessarily takes a substantial period of time (over 12 months) to get ready for its intended use or sale, such borrowing costs are capitalised. For borrowings specifically obtained for the construction of fixed assets or investment properties, borrowing costs are capitalised even where the construction period is less than 12 months. Any investment income earned on the temporary investment of specific borrowings is deducted from the cost of the related asset.

For general borrowings used in part for the acquisition, construction or production of a qualifying asset, the amount of borrowing costs eligible for capitalisation is determined by applying a capitalisation rate to the weighted average accumulated expenditure on the construction or production of that asset. The capitalisation rate is the weighted average of the interest rates applicable to the Company's outstanding borrowings during the year, other than borrowings specifically obtained for the purpose of financing a specific asset.

14. Principles of accounting for selling expenses and general and administration expenses

Selling expenses reflect actual expenses incurred in the process of selling products, goods and rendering services, including expenses for marketing, product introduction, product advertising, sales commissions, warranty costs for products and goods (excluding construction and installation activities), and costs of storage, packaging and transportation, etc.

General and administration expenses reflect the general management expenses of the Company, comprising salary expenses of administrative staff (wages, remuneration, allowances, etc.); social insurance, health insurance, trade union fees and unemployment insurance for administrative staff; office supplies expenses, tools and instruments, depreciation of fixed assets used for administration; land rental, business licence tax; provision for doubtful debts; purchased services (electricity, water, telephone, fax, property and fire insurance, etc.); and other cash expenses (client entertainment, customer conferences, etc.).

15. Principles and methods of recognition of current corporate income tax expense

Corporate income tax expense comprises current corporate income tax.

Current income tax

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, adjustments for income not subject to tax, and losses carried forward.

The Company is subject to corporate income tax at a rate of 20%.

16. Financial instruments

i. Financial assets

Classification of financial assets

The Company classifies financial assets into the following groups: financial assets recognised at fair value through the Statement of Income, held-to-maturity investments, loans and receivables, and available-for-sale financial assets. The classification of these financial assets depends on the nature and purpose of the financial asset and is determined at the time of initial recognition.

Financial assets recognised at fair value through the Statement of Income

A financial asset is classified as recognised at fair value through the Statement of Income if it is held for trading or is designated as such at initial recognition.

A financial asset is classified as held for trading if:

- It is acquired or created principally for the purpose of selling in the short term;
- The Company has the intention to hold it for short-term profit;
- It is a derivative financial instrument (except for derivative financial instruments designated as a financial guarantee contract or an effective hedging instrument).

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity that the Company has the intention and ability to hold to maturity.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not listed on the market.

Initial carrying amount of financial assets

Financial assets are recognised at the purchase date and derecognised at the sale date. At initial recognition, a financial asset is measured at its purchase price/issuance cost plus other costs directly attributable to the purchase or issuance of that financial asset.

ii. Financial liabilities

The Company classifies financial liabilities into the following groups: financial liabilities recognised at fair value through the Statement of Income, and financial liabilities determined at amortised cost. The classification of these financial liabilities depends on the nature and purpose of the financial liability and is determined at the time of initial recognition.

Financial liabilities recognised at fair value through the Statement of Income

A financial liability is classified as recognised at fair value through the Statement of Income if it is held for trading or is designated as such at initial recognition.

A financial liability is classified as held for trading if:

- It is issued or created principally for the purpose of repurchasing in the short term;
- The Company has the intention to hold it for short-term profit;
- It is a derivative financial instrument (except for derivative financial instruments designated as a financial guarantee contract or an effective hedging instrument).

Financial liabilities determined at amortised cost

Financial liabilities determined at amortised cost are measured at the amount at which the financial liability was initially recognised, less principal repayments, plus or minus cumulative amortisation, using the effective interest method, of any difference between the initial amount and the maturity amount, less any reduction (directly or through the use of a provision account) for impairment or uncollectibility.

The effective interest method is a method of calculating the amortised cost of a financial liability or group of financial liabilities and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument, or, where appropriate, a shorter period, to the net current carrying amount of the financial liability.

Initial carrying amount of financial liabilities
At initial recognition, financial liabilities are measured at their issue price plus costs directly attributable to the issuance of that financial liability.

iii. *Equity instruments*
An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

17. Segment reporting
A business segment is a distinguishable component engaged in providing an individual product or service or a group of related products or services, and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component engaged in providing products or services within a particular economic environment, and that is subject to risks and returns that are different from those of components operating in other economic environments.

18. Related parties
Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making decisions on financial and operating policies. Parties are also considered related if they are subject to common control or common significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship rather than merely the legal form.

Related party transactions during the period are presented in Note VIII.1./.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	2,184,606,784	3,276,556,536
Demand deposits at banks (*)	56,985,173,720	54,770,187,683
Total	**59,169,780,504**	**58,046,744,219**

(*) Details of demand deposits:

	Ending balance	Beginning balance
Bank for Investment and Development of Vietnam JSC	32,001,578,155	34,609,648,431
Vietnam Joint Stock Commercial Bank for Industry and Trade	23,619,184,421	20,004,965,322
Other banks	1,364,411,144	155,573,930
Total	**56,985,173,720**	**54,770,187,683**

2. Financial investments

a, Short-term held-to-maturity investments

	Ending balance		Beginning balance	
	Cost	Carrying value	Cost	Carrying value
Short-term	***17,412,385,315***	***17,412,385,315***	***27,821,788,492***	***27,821,788,492***
Term deposits (*)	17,022,400,000	17,022,400,000	27,522,400,000	27,522,400,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hai Phong Branch	*8,000,000,000*	*8,000,000,000*	*8,000,000,000*	*8,000,000,000*
Military Commercial Joint Stock Bank – Hai Phong Branch	-	-	*10,000,000,000*	*10,000,000,000*
Woori Bank Vietnam Limited – Hai Phong Branch	*6,522,400,000*	*6,522,400,000*	*6,522,400,000*	*6,522,400,000*
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Phong Branch	*2,500,000,000*	*2,500,000,000*	*3,000,000,000*	*3,000,000,000*
Savings deposit interest	389,985,315	389,985,315	299,388,492	299,388,492
Total	**17,412,385,315**	**17,412,385,315**	**27,821,788,492**	**27,821,788,492**

(*) These are term savings deposits with terms from 3 to 12 months at banks, which are being used as collateral for borrowings at these banks.

b, Investments in joint ventures and associates

	Ending balance		Beginning balance	
	Cost	Carrying value	Cost	Carrying value
Investments in joint ventures and associates	-	-	***14,700,000,000***	***14,700,000,000***
The Century Energy Development Group Joint Stock Company (**)	-	-	14,700,000,000	14,700,000,000
Total	-	-	**14,700,000,000**	**14,700,000,000**

(**) Under Share Transfer Contract No. 01/2026/HĐCNCP/PPT dated 2 February 2026, the Company transferred all of the above shares to Mr. Pham Quang Hung at a price of VND 10,300 per share, equivalent to VND 15,141,000,000.

3. Short-term trade receivables

	Ending balance	Beginning balance
Receivables from related parties	-	*16,289,726,053*
The Century Energy Development Group Joint Stock Company	-	16,289,726,053
Receivables from other customers	*148,056,843,125*	*73,923,250,728*
Alpha Petro Group Joint Stock Company	19,147,274,585	11,828,133,235
Petroleum Supermarket Joint Stock Company	19,636,790,605	16,572,979,075
The Century Energy Development Group Joint Stock Company	17,830,071,293	-
Global Energy Development Group Joint Stock Company	16,820,522,130	953,641,890
Sen Vang Energy & Investment Company Limited	16,775,263,200	538,350,000
An Bao Tin International Investment Joint Stock Company	2,149,229,807	14,498,820,557
Other customers	55,697,691,505	29,531,325,971
Total	**148,056,843,125**	**90,212,976,781**

4. Short-term prepayments to suppliers

	Ending balance	Beginning balance
Prepayments to other suppliers	*3,360,870,496*	*270,562,415*
Hanoi Petroleum Petrol Joint Stock Company	1,999,956,320	80,188,543
Northern Branch of Technical and Trading Investment Corporation Joint Stock Company	1,000,000,000	-
HFC Petroleum Joint Stock Company Branch in Hai Phong	50,693,020	42,277,513
Other suppliers	310,221,156	148,096,359
Total	**3,360,870,496**	**270,562,415**

5. Other short-term receivables

	Ending balance		Beginning balance	
	Amount	Provision	Amount	Provision
Receivables from other organisations and individuals	*35,005,000,000*	-	*14,056,915,316*	-
Mr. Pham Van Thuan – Deposit for purchase of Gia Nghia 20 petrol station (1)	20,000,000,000	-	-	-
Alpha Petro Group Joint Stock Company – Deposit for purchase of Gia Nghia 15 petrol station (2)	15,000,000,000	-	-	-
Mr. Pham Van Hung – Deposit for purchase of Ta Dung petrol station (3)	-	-	14,000,000,000	-
Equipment rental deposit	5,000,000	-	-	-
Receivables from retail petrol stations	-	-	56,915,316	-
Total	**35,005,000,000**	-	**14,056,915,316**	-

(1) This represents a deposit paid under the Deposit Agreement for the transfer of land use rights, ownership of residential houses and other assets attached to land in Hamlet 3, Quang Tin Commune, Lam Dong Province, dated 9 March 2026, entered into between Mr. Pham Van Thuan and Petro Times Joint Stock Company, with a total transfer value of VND 29,300,000,000.

(2) This represents a deposit paid under the Deposit Agreement for the transfer of land use rights, ownership of residential houses and other assets attached to land in Bon Jang Play 3, Truong Xuan Commune, Lam Dong Province, dated 28 June 2026, entered into between Alpha Petro Group Joint Stock Company and Petro Times Joint Stock Company, with a total transfer value of VND 30,000,000,000.

(3) This represents a deposit paid under the Deposit Agreement for the transfer of land use rights in Dak Som Commune, Dak Glong District, Lam Dong Province, dated 22 September 2025, entered into between Mr. Pham Van Hung and Petro Times Joint Stock Company, with a total transfer value of VND 35,000,000,000. Pursuant to the Agreement on Cancellation of the Deposit Agreement for the Transfer of Land Use Rights dated 15 May 2026, the parties agreed to cancel the aforementioned Deposit Agreement, and Mr. Pham Van Hung refunded the full amount of the deposit stated above to the Company.

6. Provision for short-term doubtful debts

Movements in the provision for doubtful debts are as follows:

	Current period
Beginning of year balance	(6,958,566,707)
Additional provision made	(1,766,951,471)
Reversal of provision	340,000,000
Ending balance	**(8,385,518,178)**

Bad debts and provision for short-term doubtful debts are presented in Appendix 01.

7. Inventories

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Merchandise	16,120,727,678	-	140,462,169,488	-
Total	**16,120,727,678**	-	**140,462,169,488**	-

8. Prepaid expenses

a, Short-term

	Ending balance	Beginning balance
Insurance premiums	35,429,836	190,890,227
Tools and instruments issued for use	104,355,480	157,116,109
Other short-term prepaid expenses	72,841,138	55,555,554
Total	**212,626,454**	**403,561,890**

b, Long-term

	Ending balance	Beginning balance
Tools and instruments issued for use	445,480,438	596,213,573
Land rental and infrastructure fees	246,818,176	267,272,722
Automatic invoice-issuing connection equipment	187,354,171	-
Other long-term prepaid expenses	24,844,440	56,503,692
Total	**914,497,225**	**919,989,987**

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation and transmission	Other fixed assets	Total
Cost					
Beginning balance	3,004,679,541	760,000,000	12,140,764,895	372,266,128	16,277,710,564
Ending balance	**3,004,679,541**	**760,000,000**	**12,140,764,895**	**372,266,128**	**16,277,710,564**
Of which:					
Fully depreciated but still in use	-	-	111,061,440	180,000,000	291,061,440
Accumulated depreciation					
Beginning balance	540,631,397	265,999,986	6,243,545,011	275,134,218	7,325,310,612
Depreciation for the period	71,072,214	37,999,998	610,735,164	12,751,152	732,558,528
Ending balance	**611,703,611**	**303,999,984**	**6,854,280,175**	**287,885,370**	**8,057,869,140**
Net carrying value					
Beginning balance	2,464,048,144	494,000,014	5,897,219,884	97,131,910	8,952,399,952
Ending balance	**2,392,975,930**	**456,000,016**	**5,286,484,720**	**84,380,758**	**8,219,841,424**

Certain tangible fixed assets with a cost and net carrying value per the accounting books of VND 11,267,198,182 and VND 4,754,931,733, respectively, have been pledged as collateral for the Company's borrowings at Bank for Investment and Development of Vietnam JSC – Hai Phong Branch and Military Commercial Joint Stock Bank – Nam Hai Phong Branch.

10. Intangible fixed assets

	Land use rights (*)	Computer software	Total
Cost			
Beginning balance	54,141,371,800	202,000,000	54,343,371,800
Increase during the period	20,282,789,300	-	20,282,789,300
Ending balance	**74,424,161,100**	**202,000,000**	**74,626,161,100**
Accumulated amortisation			
Beginning balance	-	113,399,998	113,399,998
Amortisation for the period	-	17,085,714	17,085,714
Ending balance	**-**	**130,485,712**	**130,485,712**
Net carrying value			
Beginning balance	54,141,371,800	88,600,002	54,229,971,802
Ending balance	**74,424,161,100**	**71,514,288**	**74,495,675,388**

(*) Comprising land use rights at the following addresses:

+ Long-term land use rights at Plot 18, Lot LK6, Lach Tray Riverside Urban Area, Vinh Niem Ward, Le Chan District, Hai Phong City, under Certificate of Land Use Rights and Other Assets Attached to Land No. CY537566 issued by the Department of Natural Resources and Environment of Hai Phong City to Petro Times Joint Stock Company on 6 October 2021. The carrying value of the land use right is VND 6,367,100,000. The land use right is being used as collateral for a borrowing at Bank for Investment and Development of Vietnam JSC – Hai Phong Branch.

+ Long-term land use rights at Plot 06, Map Sheet No. 23, Dak Ha Commune, Dak Glong District, Dak Nong, under Certificate of Land Use Rights and Other Assets Attached to Land No. CH001091. The carrying value of the land use right is VND 11,594,825,000.

+ Long-term land use rights at Plot 48, Map Sheet No. 18, Hamlet 1, Dak Ha Commune, Dak Glong District, Dak Nong, under Certificate of Land Use Rights and Other Assets Attached to Land No. CS05431. The carrying value of the land use right is VND 5,295,490,000.

+ Long-term land use rights at Plot 116, Map Sheet No. 59, Hamlet 3, Dak Ha Commune, Dak Glong District, Dak Nong, under Certificate of Land Use Rights and Other Assets Attached to Land No. CS450057. The carrying value of the land use right is VND 16,529,660,000.

+ Long-term land use rights at Plot 17, Lot LK6, Lach Tray Riverside Urban Area, Vinh Niem Ward, Le Chan District, Hai Phong City, under Certificate of Land Use Rights and Assets Attached to Land No. LD 570888. The carrying value of the land use right is VND 14,354,296,800. The land use right is being pledged as collateral at Bank for Investment and Development of Vietnam JSC – Hai Phong Branch.

+ Land use right at Plot No. 272, Map Sheet No. 127, area of 3,422.7 m², located at: Dak Tien Hamlet, Duc An Commune, Lam Dong Province. Certificate No. AA 02732381, issued 25/08/2025, book CN 3429. The carrying value of the land use right is VND 2,257,855,637.

+ Land use right at Plot No. 294, Map Sheet No. 127, area of 302.8 m², located at: Dak Tien Hamlet, Duc An Commune, Lam Dong Province. Certificate No. AA 01878581, issued 27/11/2025, book VP 196. The carrying value of the land use right is VND 2,937,443,602.

+ Land use right at Plot No. 295, Map Sheet No. 127, area of 298.6 m², located at: Dak Tien Hamlet, Duc An Commune, Lam Dong Province. Certificate No. AA 01878582, issued 27/11/2025, book VP 197. The carrying value of the land use right is VND 2,896,437,449.

+ Land use right at Plot No. 296, Map Sheet No. 127, area of 591.5 m², located at: Dak Tien Hamlet, Duc An Commune, Lam Dong Province. Certificate No. AA01878583, issued 27/11/2025, book VP 198. The carrying value of the land use right is VND 5,486,866,548.

+ Land use right at Plot No. 297, Map Sheet No. 127, area of 809.6 m², located at: Dak Tien Hamlet, Duc An Commune, Lam Dong Province. Certificate No. AA 01878584, issued 27/11/2025, book VP 199. The carrying value of the land use right is VND 6,704,186,064.

The land use rights have long-term/indefinite use terms and are therefore not depreciated.

11. Investment properties

a, Investment properties held for rental

This is an asset attached to land at Plot 17, Lot LK6, Lach Tray Riverside Urban Area, Vinh Niem Ward, Le Chan District, Hai Phong City. Movements of the asset during the period are as follows.

	Cost	Accumulated depreciation	Total
Beginning balance	1,787,403,200	(183,506,739)	1,603,896,461
Depreciation for the period	-	(35,748,066)	(35,748,066)
Ending balance	**1,787,403,200**	**(219,254,805)**	**1,568,148,395**

b, Investment properties held for capital appreciation

Investment properties comprise land use rights held by the Company for capital appreciation, specifically comprising:

+ Land use right at Plot 06, Map Sheet No. 23, Dak Ha Commune, Dak Glong District, Dak Nong, under Certificate of Land Use Rights and Other Assets Attached to Land No. CH001091. The carrying value of the land use right is VND 3,445,000,000.

+ Land use right at Plot 48, Map Sheet No. 18, Hamlet 1, Dak Ha Commune, Dak Glong District, Dak Nong, under Certificate of Land Use Rights and Other Assets Attached to Land No. CS05431. The carrying value of the land use right is VND 230,000,000.

+ Land use right at Plot 116, Map Sheet No. 59, Hamlet 3, Dak Ha Commune, Dak Glong District, Dak Nong, under Certificate of Land Use Rights and Other Assets Attached to Land No. CS450057. The carrying value of the land use right is VND 5,512,000,000

+ Land use right at Plot 12, Lot BT-42, Trang Due Urban Area – Commercial Services and Workers' Housing Project, Le Loi Commune, An Duong District, Hai Phong City, under Certificate of Land Use Rights, House Ownership and Other Assets Attached to Land No. CT 506327. The carrying value of the land use right is VND 7,444,062,500

+ Land use right at Plot 2, Lot BT 45, Trang Due Urban Area – Commercial Services and Workers' Housing Project, Le Loi Commune, An Duong District, Hai Phong City, under Certificate of Land Use Rights, House Ownership and Other Assets Attached to Land No. CT 506345. The carrying value of the land use right is VND 5,535,000,000

+ Land use right at Plot 5, Lot BT 33, Trang Due Urban Area – Commercial Services and Workers' Housing Project, Le Loi Commune, An Duong District, Hai Phong City, under Certificate of Land Use Rights, House Ownership and Other Assets Attached to Land No. CT 506237. The carrying value of the land use right is VND 12,292,312,500

+ Land use right at Plot 7, Lot BT 37, Trang Due Urban Area – Commercial Services and Workers' Housing Project, Le Loi Commune, An Duong District, Hai Phong City, under Certificate of Land Use Rights, House Ownership and Other Assets Attached to Land No. CT 506271. The carrying value of the land use right is VND 10,773,262,500

+ Land use right at Plot 4, Lot BT 34, Trang Due Urban Area – Commercial Services and Workers' Housing Project, Le Loi Commune, An Duong District, Hai Phong City, under Certificate of Land Use Rights, House Ownership and Other Assets Attached to Land No. CT 506244. The carrying value of the land use right is VND 5,535,000,000

+ Land use right at Plot 2, Lot BT 47, Trang Due Urban Area – Commercial Services and Workers' Housing Project, Le Loi Commune, An Duong District, Hai Phong City, under Certificate of Land Use Rights, House Ownership and Other Assets Attached to Land No. DE 995031. The carrying value of the land use right is VND 6,649,380,000
+ Land use right at Plot 3, Lot BT 49, Trang Due Urban Area – Commercial Services and Workers' Housing Project, Le Loi Commune, An Duong District, Hai Phong City, under Certificate of Land Use Rights, House Ownership and Other Assets Attached to Land No. CT 506400. The carrying value of the land use right is VND 7,011,000,000
+ Land use right at Plot 4, Lot BT 36, Trang Due Urban Area – Commercial Services and Workers' Housing Project, Le Loi Commune, An Duong District, Hai Phong City, under Certificate of Land Use Rights, House Ownership and Other Assets Attached to Land No. CT 506260. The carrying value of the land use right is VND 7,147,325,000
+ Land use right at Plot 19, Lot BT 49, Trang Due Urban Area – Commercial Services and Workers' Housing Project, Le Loi Commune, An Duong District, Hai Phong City, under Certificate of Land Use Rights, House Ownership and Other Assets Attached to Land No. CT 506416. The carrying value of the land use right is VND 7,195,500,000.

The above land use rights are being used as collateral for borrowings at Bank for Investment and Development of Vietnam JSC – Hai Phong Branch, Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hai Phong Branch, and Military Commercial Joint Stock Bank – Nam Hai Phong Branch.

In accordance with Vietnamese Accounting Standard No. 05 – Investment Property, the fair value of investment properties as at 30 June 2026 is required to be disclosed. However, the Company has not yet determined the fair value of these investment properties as at 30 June 2026, as it has not yet identified a suitable valuation consultant; accordingly, the Company has not disclosed the fair value of these investment properties in the Notes to the Interim Financial Statements.

12. Trade payables

a. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	-	***53,680,081***
The Century Energy Development Group Joint Stock Company	-	53,680,081
Payables to other suppliers	***1,251,691,647***	***949,765,427***
The Century Energy Development Group Joint Stock Company	260,646,505	-
PK Holding Joint Stock Company	150,378,434	160,928,070
Thien Phuoc Transport Company Limited	314,998,000	74,366,000
Other suppliers	525,668,708	714,471,357
Total	**1,251,691,647**	**1,003,445,508**

b. Long-term trade payables

	Ending balance	Beginning balance
Payables to other suppliers	-	***20,000,000,000***
Hoang Trong General Trading Company Limited	-	20,000,000,000
Total	-	**20,000,000,000**

13. Short-term advances from customers

	Ending balance	Beginning balance
Advances from other customers	*7,464,265,590*	*13,142,615,979*
Phuong Hoang Construction and Trading Joint Stock Company	3,462,206,405	7,593,347,561
Asia Petroleum Materials Trading Company Limited	-	1,675,000,000
Other customers	4,002,059,185	3,874,268,418
Total	**7,464,265,590**	**13,142,615,979**

14. Taxes and amounts payable to the State

	Beginning balance	Amounts arising during the period		Ending balance	
	Payable	Amount payable	Payable	Payable	Receivable
Value-added tax on domestic sales of goods	-	410,163,234	(429,453,549)	-	19,290,315
Corporate income tax	1,149,929,808	13,976,226,060	(1,761,794,221)	13,364,361,647	-
Personal income tax	3,746,375	6,504,673	(3,773,434)	6,477,614	-
Other taxes	-	27,290,101	(27,290,101)	-	-
Total	**1,153,676,183**	**14,420,184,068**	**(2,222,311,305)**	**13,370,839,261**	**19,290,315**

Tax finalisations of the Company are subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the amounts of tax presented in the Interim Financial Statements may be changed based on decisions of the tax authorities.

Value-added tax
The Company pays value-added tax using the deduction method. The applicable value-added tax rates are 8% and 10 %.

Corporate income tax
The Company is required to pay corporate income tax on taxable income at a rate of 20%.

Other taxes
The Company declares and pays taxes in accordance with regulations.

15. Short-term accrued expenses

	Ending balance	Beginning balance
Payables to other organisations and individuals	*163,144,475*	*283,236,702*
Accrued interest expense	163,144,475	283,236,702
Total	**163,144,475**	**283,236,702**

16. Short-term borrowings and finance lease liabilities

	Ending balance		Beginning balance	
	Amount	Amount capable of repayment	Amount	Amount capable of repayment
Short-term bank borrowings	**157,942,804,610**	**157,942,804,610**	**268,531,375,957**	**268,531,375,957**
Borrowing from Bank for Investment and Development of Vietnam JSC – Hai Phong Branch (1)	42,055,200,000	42,055,200,000	46,829,000,000	46,829,000,000
Borrowing from Military Commercial Joint Stock Bank – Nam Hai Phong Branch (2)	18,843,000,000	18,843,000,000	45,223,775,957	45,223,775,957
Borrowing from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Phong Branch (3)	23,440,000,000	23,440,000,000	61,694,600,000	61,694,600,000
Borrowing from Shinhan Bank Vietnam Limited – Hai Phong Branch (4)	-	-	7,500,000,000	7,500,000,000
Borrowing from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Hai Phong Branch (5)	12,604,000,000	12,604,000,000	23,499,000,000	23,499,000,000
Borrowing from Vietnam Prosperity Joint Stock Commercial Bank – Hai Phong Branch (6)	14,200,000,000	14,200,000,000	38,585,000,000	38,585,000,000
Borrowing from Woori Bank Vietnam Limited – Hai Phong Branch (7)	45,200,000,000	45,200,000,000	45,200,000,000	45,200,000,000
Borrowing from Vietnam Public Joint Stock Commercial Bank – Thai Binh Branch (8)	1,600,604,610	1,600,604,610	-	-
Total	**157,942,804,610**	**157,942,804,610**	**268,531,375,957**	**268,531,375,957**

[1] This is a borrowing from Bank for Investment and Development of Vietnam JSC – Hai Phong Branch under Credit Line Agreement No. 01/2026/10172436/HĐTD dated 25 May 2026. Under this agreement, the Company's maximum credit line is VND 100,000,000,000, for the purpose of supplementing working capital, payment guarantees and L/C issuance. The credit line term is 12 months, not exceeding 31 May 2027, with the term and interest rate of each specific loan set out in the relevant credit agreement. The borrowing is secured under the following asset mortgage/pledge agreements:
- Mortgage Agreement No. 04/2018/10172436/HĐBĐ dated 06/07/2018.
- Mortgage Agreement No. 02/2019/10172436/HĐBĐ dated 21/01/2019.
- Mortgage Agreement No. 01/2020/10172436/HĐBĐ dated 14/05/2020.
- Real Estate Mortgage Agreement (of a third party) No. 04/2019/10172436/HĐBĐ dated 23/05/2019.
- Mortgage Agreement No. 03/2020/10172436/HĐBĐ dated 16/10/2020.
- Asset Mortgage Agreement No. 01/2022/10172436/HĐBĐ dated 24/01/2022.
- Asset Mortgage Agreement No. 04/2023/10172436/HĐBĐ dated 27/07/2023.
- Real Estate Mortgage Agreement (of a third party) No. 02/2022/10172436/HĐBĐ dated 16/12/2022.
- Real Estate Mortgage Agreement (of a third party) No. 06/2019/10172436/HĐBĐ dated 13/12/2019.
- Real Estate Mortgage Agreement (of a third party) No. 04/2019/10172436/HĐBĐ dated 23/05/2019.
- Asset Mortgage Agreement No. 02/2021/10172436/HĐBĐ dated 19/10/2021.
- Real Estate Mortgage Agreement No. 02/2023/10172436/HĐBĐ dated 24/07/2023.
- Mortgage Agreement No. 01/2024/10172436/HĐBĐ dated 28/05/2024.
- Mortgage Agreement No. 02/2024/10172436/HĐBĐ dated 28/05/2024.
- Real Estate Mortgage Agreement No. 01/2026/10172436/HĐBĐ dated 13/01/2026.
- Real Estate Mortgage Agreement No. 02/2026/10172436/HĐBĐ dated 29/01/2026.
- Real Estate Mortgage Agreement No. 03/2026/10172436/HĐBĐ dated 29/01/2026.

[2] This is a borrowing from Military Commercial Joint Stock Bank – Nam Hai Phong Branch under Credit Facility Agreement No. 235354.25.253.2591654.TD dated 30/07/2025. Credit line value: VND 70,000,000,000 (in words: seventy billion). Lending limit: VND 70,000,000,000. Credit line term until 22/07/2026. The purpose of the borrowing is to supplement working capital for the Company's petroleum trading operations for the period 2025–2026. The term of each loan does not exceed 03 months. The applicable interest rate is either fixed or floating, as specifically stipulated in the agreement and the debt acknowledgment documents. The borrowing obligation is secured under the following asset mortgage agreements:
- Mortgage Agreement No. 26565.20.253.2591654.BĐ dated 11/06/2020.
- Mortgage Agreement No. 726.21.253.2591654.BĐ dated 06/01/2021.
- Mortgage Agreement (of a third party) No. 4702.21.253.2591654.BĐ dated 25/01/2021.
- Mortgage Agreement No. 9817.21.253.2591654.BĐ dated 26/02/2021.
- Mortgage Agreement No. 12758.21.253.2591654.BĐ dated 16/03/2021.
- Real Estate Mortgage Agreement (of a third party) No. 23177.21.253.2591654.BĐ dated 06/05/2021.

[3] This is a borrowing from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Phong Branch under Credit Line Loan Agreement No. 36/2026-HĐCVHM/NHCT160-PETRO TIMES dated 13/03/2026. The credit line does not exceed VND 100,000,000,000. The credit line term is maintained from 13/03/2026 to 13/03/2027. The purpose of the borrowing is to supplement working capital for production and business operations. The borrowing is secured under the following asset mortgage agreements:
- Real Estate Mortgage Agreement No. 38/2022/HĐBĐ/NHCT160-CNHP06 dated 23/03/2022.
- Mortgage Agreement No. 51/2021/HĐBĐ/NHCT160-CNHP06 dated 10/06/2021, and Amendment to the Real Estate Mortgage Agreement No. 52/2021/SĐBSHĐBĐ/NHCT160-CNHP06 dated 10/06/2021.
- Real Estate Mortgage Agreement No. 44/2022/HĐBĐ/NHCT160-CNHP06 dated 27/04/2022.
- Real Estate Mortgage Agreement No. 50/2022/HĐBĐ/NHCT160-CNHP06 dated 07/06/2022.
- Real Estate Mortgage Agreement No. 43/2022/HĐBĐ/NHCT160-CNHP06 dated 27/04/2022.
- Real Estate Mortgage Agreement No. 04/2023/HĐBĐ/NHCT160-CNHP06 dated 12/01/2023.
- Mortgage Agreement on Land Use Rights and Assets Attached to Land No. 61/2023/HĐBĐ/NHCT160-CNHP dated 25/07/2023.
- Mortgage Agreement on Land Use Rights and Assets Attached to Land No. 29/2025/HĐBD/NHCT160-CNHP06 dated 21/05/2025.
- Deposit Pledge Agreement No. 14/2026/HĐBĐ/NHCT160-PETROTIMES dated 03/04/2026.

[4This is a borrowing from Shinhan Bank Vietnam Limited – Hai Phong Branch under Credit Line Loan Agreement No. SHBVN/HPB/2022/HDTD/641 dated 13/07/2022, Extension and Amendment Appendix dated 19/06/2023, Agreement No. 04 dated 05/12/2023, and Extension and Amendment Agreement to the Credit Agreement dated 29/07/2025. Credit line: VND 7,500,000,000; credit line term of 01 year from the date of signing the credit agreement to 12/07/2026; purpose of the borrowing is to supplement working capital; the term of each loan does not exceed 03 months. Collateral for the borrowing is as set out in the attached mortgage agreement.

[5] This is a borrowing from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Hai Phong Branch under Credit Line Loan Agreement No. 01/2025/HĐCVHM/VCB-PT dated 28/10/2025. Credit line: VND 25,000,000,000; credit line term of 01 year from the date of signing the credit agreement; purpose of the borrowing is to supplement working capital; the term of each loan does not exceed 03 months. Collateral for the borrowing comprises:
- Asset Mortgage Agreement No. 01/2025/HĐCCTG/VCB-PT dated 29/10/2025.
- Asset Mortgage Agreement No. 02/2025/HĐCCTG/VCB-PT dated 29/10/2025.
- Asset Mortgage Agreement No. 01/2025/HĐTC/VCB-PT dated 05/12/2025.
- Asset Mortgage Agreement No. 02/2025/HĐTC/VCB-PT dated 05/12/2025.

[6] This is a borrowing from Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Hai Phong Branch under Loan Agreement No. CLC-39909-01 dated 26/03/2025. Credit line: VND 70,000,000,000;

credit line term of 12 months from the date of signing the agreement. The purpose of the credit facility is to supplement working capital and issue domestic UPAS LCs to serve petroleum trading operations and other related products. The credit line without collateral is capped at VND 30 billion. Collateral for the borrowing comprises:
- Asset Mortgage Agreement No. CLC-42168-5667429-HDTC-01 dated 06/05/2025.
- Asset Mortgage Agreement No. CLC-42168-5667429-HDTC02 dated 06/05/2025.
- Asset Mortgage Agreement No. CLC-42168-5667429-HDTC-03 dated 06/05/2025.

[7] This is a borrowing from Woori Bank Vietnam Limited – Hai Phong Branch under the following 2 agreements:
- Credit Line Loan Agreement No. VN124013327/WBVN302 dated 02/10/2024, and Amendment Appendix to the Credit Line Loan Agreement No. 01/PLHĐCV-VN124013327/WBVN302 dated 23/09/2025. Credit line: VND 12,000,000,000; credit line term from 02/10/2025 to 30/09/2026. The purpose of the borrowing is to supplement working capital for production and business operations. Collateral is as set out in the attached mortgage agreement.
- Credit Line Loan Agreement No. VN125007482/WBVN302 dated 31/07/2025. Credit line: VND 32,200,000,000; credit line term from 31/07/2025 to 30/07/2026. The purpose of the borrowing is to supplement working capital for production and business operations. Collateral is as set out in the attached mortgage agreement.

[8] This is a borrowing from Vietnam Public Joint Stock Commercial Bank – Thai Binh Branch under Credit Line Agreement No. 67/2026/HĐTD/PVB-TBH dated 04/06/2026. Credit line: VND 50,000,000,000. Term: 12 months from the date of signing the agreement. The purpose of the borrowing is to supplement working capital for petroleum production and business operations. The borrowing is secured under the attached mortgage agreements.

Details of movements in short-term borrowings are as follows:

	Beginning balance	Borrowings drawn down during the period	Borrowings repaid during the period	Ending balance
Short-term bank borrowings	268,531,375,957	554,072,213,330	(664,660,784,677)	157,942,804,610
Total	**268,531,375,957**	**554,072,213,330**	**(664,660,784,677)**	**157,942,804,610**

17. Owners' equity

a) Statement of changes in owners' equity

	Owners' contributed capital	Share premium	Undistributed earnings after tax	Total
Beginning balance (prior year)	181,899,880,000	(134,050,000)	15,488,338,113	197,254,168,113
Increase in capital from profit	14,549,350,000	-	(14,549,350,000)	-
Profit for the prior year	-	-	4,628,607,576	4,628,607,576
Ending balance, prior year	**196,449,230,000**	**(134,050,000)**	**5,567,595,689**	**201,882,775,689**
Beginning balance, current year	196,449,230,000	(134,050,000)	5,567,595,689	201,882,775,689
Profit for the current period	-	-	55,852,369,276	55,852,369,276
Ending balance, current period	**196,449,230,000**	**(134,050,000)**	**61,419,964,965**	**257,735,144,965**

b) Details of owners' contributed capital

	Ending balance	Ratio	Beginning balance	Ratio
Mr. Pham Van Ky	35,478,000,000	18.06%	35,478,000,000	18.06%
Ms. Pham Thi Ly	13,797,000,000	7.02%	13,797,000,000	7.02%
Other shareholders	147,174,230,000	74.92%	147,174,230,000	74.92%
Total	**196,449,230,000**	**100.00%**	**196,449,230,000**	**100.00%**

c) Shares

	Ending balance	Beginning balance
Number of shares registered for issuance	19,644,923	19,644,923
Number of shares issued/offered to the public	19,644,923	19,644,923
- *Common shares*	*19,644,923*	*19,644,923*
- *Preference shares*	-	-
Number of shares repurchased	-	-
- *Common shares*	-	-
- *Preference shares*	-	-
Number of shares outstanding	19,644,923	19,644,923
- *Common shares*	*19,644,923*	*19,644,923*
- *Preference shares*	-	-

Par value of shares outstanding: VND 10,000./.

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF INCOME

1. Revenue from sale of goods and rendering of services

	Cumulative from the beginning of the year to the end of this period	
	Current year	Previous year
Revenue from sale of goods	2,471,199,608,935	2,009,854,918,562
Revenue from office rental	66,000,000	54,000,000
Total	**2,471,265,608,935**	**2,009,908,918,562**

2. Deductions from revenue

	Cumulative from the beginning of the year to the end of this period	
	Current year	Previous year
Sales returns	3,471,201,973	291,528,727
Sales discounts	3,039,750	-
Total	**3,474,241,723**	**291,528,727**

3. Cost of goods sold

	Cumulative from the beginning of the year to the end of this period	
	Current year	**Previous year**
Cost of goods sold	2,372,749,549,135	1,988,939,155,329
Cost of office rental	35,748,066	35,748,066
Total	**2,372,785,297,201**	**1,988,974,903,395**

4. Gain/loss from sale or liquidation of investment properties

	Cumulative from the beginning of the year to the end of this period	
	Current year	**Previous year**
Revenue from investment property sales	21,230,000,000	-
Cost of investment property sales	21,101,675,000	-
Gain from sale of investment properties	**128,325,000**	-

5. Financial income

	Cumulative from the beginning of the year to the end of this period	
	Current year	**Previous year**
Interest income from deposits and loans	730,570,206	406,255,887
Gain on sale of securities	-	3,342,000,000
Gain on transfer of investment in associate	441,000,000	-
Total	**1,171,570,206**	**3,748,255,887**

6. Financial expenses

	Cumulative from the beginning of the year to the end of this period	
	Current year	**Previous year**
Interest expense	8,898,583,818	6,850,756,902
Securities trading expenses	57,774,977	102,094,023
Loss on sale of securities	1,395,000,000	-
Total	**10,351,358,795**	**6,952,850,925**

7. Selling expenses

	Cumulative from the beginning of the year to the end of this period	
	Current year	**Previous year**
Staff costs	1,175,891,583	1,900,336,073
Depreciation of fixed assets	604,915,122	633,536,934
Purchased services	9,530,213,350	5,578,982,192
Other expenses	509,074,780	291,076,770
Total	**11,820,094,835**	**8,403,931,969**

8. General and administration expenses

	Cumulative from the beginning of the year to the end of this period	
	Current year	Previous year
Current year Previous year	1,389,484,578	1,246,727,157
Staff costs	202,376,665	228,641,994
Office supplies expenses	144,729,120	144,729,120
Depreciation of fixed assets	11,406,150	11,000,000
Taxes, fees and charges	1,426,951,471	-
Provision for/(reversal of) doubtful debts	1,042,089,364	726,575,138
Purchased services	36,343,940	-
Total	**4,253,381,288**	**2,357,673,409**

9. Other expenses

	Cumulative from the beginning of the year to the end of this period	
	Current year	Previous year
Tax penalties and back taxes	12,094,651	-
Other expenses	40,440,317	-
Total	**52,534,968**	-

10. Total accounting profit before tax

Adjustments increasing/decreasing accounting profit to determine profit subject to corporate income tax:

	Cumulative from the beginning of the year to the end of this period	
	Current year	Previous year
Total accounting profit before tax	69,828,595,336	6,676,286,024
Adjustments increasing/decreasing accounting profit to determine profit subject to corporate income tax:	52,534,968	-
- Adjustments increasing profit	-	-
Non-deductible expenses	*52,534,968*	-
- Adjustments decreasing profit	-	-
Taxable income	69,881,130,304	6,676,286,024
Assessable income	69,881,130,304	6,676,286,024
Corporate income tax rate	20%	20%
Corporate income tax payable at the standard tax rate	***13,976,226,060***	***1,335,257,205***
Current corporate income tax expense	**13,976,226,060**	**1,335,257,205**

11. Basic/diluted earnings per share

	Cumulative from the beginning of the year to the end of this period	
	Current year	Previous year
Accounting profit after corporate income tax	55,852,369,276	5,341,028,819
Adjustments increasing/decreasing accounting profit to determine profit allocated to holders of common shares:	-	-
Profit used to calculate basic/diluted earnings per share	55,852,369,276	5,341,028,819
Weighted average number of common shares outstanding during the period	19,644,923	19,644,923
Basic/diluted earnings per share	**2,843**	**272**

Weighted average number of common shares outstanding during the period is calculated as follows:

	Cumulative from the beginning of the year to the end of this period	
	Current year	Previous year
Common shares outstanding at the beginning of the year	19,644,923	18,189,988
Effect of common shares issued for capital increase paid as stock dividends	-	1,454,935
Weighted average common shares outstanding during the period	**19,644,923**	**19,644,923**

12. Production and business expenses by nature

	Cumulative from the beginning of the year to the end of this period	
	Current year	Previous year
Current year Previous year	202,376,665	228,641,994
Raw materials and supplies costs	2,565,376,161	3,147,063,230
Labour costs	785,392,308	814,014,120
Depreciation of fixed assets	1,426,951,471	-
Provision expense	10,583,708,864	6,316,557,330
Purchased services	545,418,720	291,076,770
Total	**16,109,224,189**	**10,797,353,444**

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF CASH FLOWS

1. Non-cash transactions

During the period, the Company had the following non-cash transactions:

	Cumulative from the beginning of the year to the end of this period	
	Current year	**Previous year**
Issuance of shares to increase charter capital by paying dividends from profit	-	14,549,350,000
Offsetting of trade receivables against payables for asset purchases	20,282,789,300	-
Interest capitalised into deposit contract principal	435,616,438	322,400,000
Total	**20,718,405,738**	**14,871,750,000**

VIII. OTHER INFORMATION

1. Information on related parties

Related parties of the Company comprise: key management personnel, individuals related to key management personnel, and other related parties.

A, Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel comprise: members of the Board of Directors and members of the Management Board (Board of General Directors, Chief Accountant). Individuals related to key management personnel are close family members of key management personnel.

Transactions arising between the Company and key management personnel and individuals related to key management personnel during the year are as follows:

	Cumulative from the beginning of the year to the end of this period	
	Current year	**Previous year**
Mr. Pham Van Ky		
Proceeds from capital contribution	-	*2,628,000,000*
Refund of collateral deposit for borrowed assets	-	*3,837,783,600*
Ms. Pham Thi Ly		
Proceeds from capital contribution	-	*1,022,000,000*
Refund of collateral deposit for borrowed assets	-	*1,435,725,900*
Ms. Ha Thi Kim Oanh – Wife of Mr. Pham Van Ky		
Refund of collateral deposit for borrowed assets	-	*2,724,900,000*
Mr. Kieu Huu Sang – Husband of Ms. Pham Thi Ly		
Refund of collateral deposit for borrowed assets	-	4,573,350,000

As at the end of the accounting period, there were no outstanding balances with related parties.

Guarantee commitments

In addition, Mr. Pham Van Ky, Ms. Pham Thi Ly, Ms. Ha Thi Kim Oanh, Mr. Kieu Huu Sang, Mr. Pham Van Truong and Ms. Pham Thi Chi have also used savings certificates and land use rights owned by themselves as collateral for the Company's borrowings at Bank for Investment and Development of Vietnam JSC – Hai Phong Branch, Military Commercial Joint Stock Bank – Nam Hai Phong Branch, Vietnam Joint Stock Commercial Bank for Industry and Trade – Nam Hai Phong Branch, and Woori Bank Vietnam Limited – Hai Phong Branch. Specifically:

+ Savings certificates:

Savings certificate	Issue date	Issuing institution	Owned by	Value
CA 50157895	27/10/2025	Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Phong Branch	Mr. Pham Van Ky	3,000,000,000 VND

+ Land use rights:

Plot No.	Area	Address	Owned by	Collateral value
Plot No. 44, Map Sheet No. 18	425.4 m^2	Linh Son Hamlet, Binh Yen Commune, Thach That District, Hanoi City	Mr. Pham Van Ky – Ms. Ha Thi Kim Oanh	4,117,761,000 VND
Plot No. 591, Map Sheet No. 16	680.6 m^2	Tan Nhut Commune, Binh Chanh District, Ho Chi Minh City	Mr. Pham Van Ky	8,688,000,000 VND
Plot No. 515, Map Sheet No. 110	256 m^2	Long Binh Ward, District 9, Ho Chi Minh City	Mr. Pham Van Ky	8,285,581,562VND
Plot No. 449, Map Sheet No. 60	233 m^2	Dong Thanh Commune, Hoc Mon District, Ho Chi Minh City	Mr. Pham Van Ky	8,030,441,447 VND
Plot No. 68	2,844.6 m^2	Trung An Commune, Cu Chi District, Ho Chi Minh City	Mr. Kieu Huu Sang	13,872,000,000 VND
Plot No. 268B, Map Sheet No. 16	58 m^2	Tram Bac Hamlet, Le Loi Commune, An Duong District, Hai Phong City	Mr. Kieu Huu Sang – Ms. Pham Thi Ly	1,624,000,000 VND
Plot No. 884, Map Sheet No. 10	1,573.9 m^2	Trung Lap Ha Commune, Cu Chi District, Ho Chi Minh City	Mr. Kieu Huu Sang	9,670,000,000 VND
Plot No. 68	2,844.6 m^2	Trung Lap Ha Commune, Cu Chi District, Ho Chi Minh City	Mr. Kieu Huu Sang	13,779,000,000 VND
Plot No. 565	1.377 m^2	Nhuan Duc Commune, Cu Chi District, Ho Chi Minh City	Mr. Kieu Huu Sang	9,858,000,000 VND
Plot No. 702, Map Sheet No. 46	1,367.8 m^2	Tan Nhut Commune, Binh Chanh District, Ho Chi Minh City	Mr. Pham Van Ky	11,634,000,000 VND
Plot No. 640	1,306.8 m^2	Phuoc Thanh Commune, Cu Chi District, Ho Chi Minh City	Mr. Pham Van Ky – Ms. Ha Thi Kim Oanh	7,051,000,000 VND

Plot No. 268A, Map Sheet No. 16	58 m^2	Tram Bac Hamlet, Le Loi Commune, An Duong District, Hai Phong City	Mr. Pham Van Ky	1,624,000,000 VND
Plot No. 56, Map Sheet No. 05-2020	238.1 m^2	No. SB6.01, Vinhomes Marina Urban Area (Lot TT2-05/1, Cau Rao 2 Urban Area), Vinh Niem Ward, Le Chan District, Hai Phong City	Mr. Pham Van Ky – Ms. Ha Thi Kim Oanh	34,060,000,000 VND
Plot No. 943, Map Sheet No. 7	47.9 m^2	Group 10, Dang Hai Ward, Hai An District, Hai Phong City	Mr. Pham Van Truong – Ms. Pham Thi Chi	2,107,600,000 VND

Balances with key management personnel and individuals related to key management personnel

As at the end of the accounting period, there were no outstanding balances with key management personnel and related individuals.

Remuneration of key management personnel:

Full name	Position	Current period	Previous period
Mr. Pham Van Ky	Chairman of the Board of Directors	194,525,497	144,611,962
Ms. Pham Thi Ly	Member of the Board of Directors cum Deputy General Director	146,104,081	106,748,429
Mr. Ho Van Kiem	Member of the Board of Directors	-	120,953,352
Ms. Nguyen Thi Tha	Member of the Board of Directors cum General Director	144,979,049	114,823,679
Ms. Cao Thi Phuong	Head of Supervisory Board	73,287,921	64,662,322
Ms. Ho Thi Huong	Member of the Supervisory Board	171,093,895	-
Ms. Pham Thi Thu Phuong	Chief Accountant	124,790,458	92,277,911
Ms. Nguyen Thi Thu Thao	Person in charge of corporate governance	52,249,546	51,481,524
Total		**907,030,447**	**695,559,180**

B, Transactions with other related parties

Other related parties of the Company comprise: subsidiaries, associates, jointly controlled entities, individuals with direct or indirect voting power in the Company and their close family members, and enterprises controlled by key management personnel and individuals with direct or indirect voting power in the Company and their close family members.

Other related parties of the Company comprise:

Other related party	Relationship
The Century Energy Development Group Joint Stock Company (no longer a related party from 03/02/2026) Associate	Associate

Transactions with other related parties

Significant transactions arising during the period between the Company and other related parties are as follows:

	Cumulative from the beginning of the year to the end of this period	
	Current year	**Previous year**
Payables for services provided	98,562,230	-
Payments for services provided	110,000,000	-
Receivables from sale of goods and rendering of services	12,993,519,420	-
Proceeds from sale of goods and rendering of services	10,737,000,000	-
Deposit for purchase of petrol station	-	10,000,000,000
Refund of deposit	-	10,000,000,000

At the end of the accounting period, balances with related parties are presented in detail in Notes V.3 and V.12./.

2. Segment information

A, Business segment information

The Company's principal activities are the trading and sale of petroleum products; accordingly, the Company does not prepare segment reports by business segment.

B, Geographical segment information

The Company's business operations are conducted throughout the territory of Vietnam.

3. Financial risk management

The Company's activities give rise to the following financial risks: credit risk, liquidity risk, and market risk. The Board of General Directors is responsible for establishing policies and controls to mitigate financial risks, as well as for monitoring the implementation of the policies and controls established.

A, Credit risk

Credit risk is the risk that a counterparty to a contract will fail to perform its obligations, resulting in a financial loss to the Company.

The Company's credit risks arise primarily from trade receivables, bank deposits and loans.

Trade receivables

The Company minimises credit risk by only transacting with entities of good financial standing, requiring letters of credit or collateral for new customers or those without established credit information. In addition, accounts receivable staff regularly monitor receivables to ensure timely collection.

The Company's trade receivables relate to a large number of entities and individuals; accordingly, the concentration of credit risk in respect of trade receivables is low.

Bank deposits

The Company's term and demand deposits are held at well-known banks in Vietnam; accordingly, credit risk in respect of bank deposits is low.

B, Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations due to a shortage of funds.

The Company's liquidity risk arises primarily from the mismatch in maturities between financial assets and financial liabilities.

The Company manages liquidity risk through the following measures: regularly monitoring current and expected future payment requirements to maintain an appropriate level of cash and borrowings, and monitoring actual cash flows against forecasts in order to minimise the impact of cash flow fluctuations.

The maturity profile of undiscounted non-derivative financial liabilities (excluding accrued interest), based on their contractual repayment terms, is as follows:

	Up to 1 year	Over 1 to 5 years	Over 5 years	Total
Ending balance				
Borrowings and debts	157,942,804,610	-	-	157,942,804,610
Trade payables	1,251,691,647	-	-	1,251,691,647
Other payables	818,202,441	-	-	818,202,441
Total	**160,012,698,698**	**-**	**-**	**160,012,698,698**
Beginning balance				
Borrowings and debts	268,531,375,957	-	-	268,531,375,957
Trade payables	1,003,445,508	20,000,000,000	-	21,003,445,508
Other payables	292,236,702	-	-	292,236,702
Total	**269,827,058,167**	**20,000,000,000**	**-**	**289,827,058,167**

The Company considers the concentration of risk with respect to debt repayment to be low. The Company is able to meet its debts as they fall due from cash flows generated by its business operations and proceeds from maturing financial assets.

4. Fair value of financial assets and liabilities

	Carrying value		Fair value	
	Ending balance	Beginning balance	Ending balance	Beginning balance
Financial assets				
Cash and cash equivalents	59,169,780,504	58,046,744,219	59,169,780,504	58,046,744,219
Held-to-maturity investments	17,412,385,315	27,821,788,492	17,412,385,315	27,821,788,492
Trade receivables	139,671,324,947	83,254,410,074	139,671,324,947	83,254,410,074
Other receivables	35,005,000,000	14,056,915,316	35,005,000,000	14,056,915,316
Available-for-sale financial assets	-	14,700,000,000	-	14,700,000,000
Total	**251,258,490,766**	**197,879,858,101**	**251,258,490,766**	**197,879,858,101**
Financial liabilities				
Borrowings and debts	157,942,804,610	268,531,375,957	157,942,804,610	268,531,375,957
Trade payables	1,251,691,647	21,003,445,508	1,251,691,647	21,003,445,508
Other payables	818,202,441	292,236,702	818,202,441	292,236,702
Total	**160,012,698,698**	**289,827,058,167**	**160,012,698,698**	**289,827,058,167**

The fair value of financial assets and financial liabilities is reflected at the amount for which they could be exchanged in a current transaction between knowledgeable, willing parties.

The Company applies the following methods and assumptions in estimating the fair value of financial assets and financial liabilitiesh:

- The fair value of cash and cash equivalents, trade receivables, loans, other receivables, borrowings, trade payables and other short-term payables approximates their carrying amounts (net of provision for estimated uncollectible amounts) due to the short-term nature of these items.

- The fair value of held-to-maturity investments and available-for-sale financial assets listed on the stock exchange is the quoted trading price as at the end of the fiscal year. For held-to-maturity investments and available-for-sale financial assets that are not listed but for which trading prices are quoted by 3 securities companies as at the end of the accounting period, the fair value of these investments is the average price based on the trading prices quoted by the 3 securities companies.

- The fair value of long-term loans, trade receivables, other receivables, borrowings, trade payables and other payables, and held-to-maturity investments that are not listed on the stock exchange and for which no trading price is quoted by 3 securities companies, is estimated by discounting cash flows using the interest rate applicable to liabilities with similar characteristics and remaining terms to maturity.

5. Collateral assets

Assets pledged to other parties

The Company has pledged certain assets as collateral for borrowings at banks (see Notes V.2, V.9, V.10, V.11 and V.16).

The Company will be released from the collateral over the pledged assets upon the full settlement of its debt obligations. There are no specific terms and conditions relating to the use of the pledged assets.

6. Going concern information

These Interim Financial Statements have been prepared on a going concern basis.

7. Events after the end of the accounting period

There were no events arising after the end of the accounting period that require adjustment to the figures or disclosure in the Interim Financial Statements.

8. Comparative information

The comparative figures in the Interim Statement of Financial Position are the figures per the 2025 annual financial statements audited by Nhan Tam Viet Auditing Company Limited.

The comparative figures in the Interim Statement of Income and the Interim Statement of Cash Flows are the figures per the Interim Financial Statements for the first 6 months of the fiscal year ended 31 December 2025, reviewed by Nhan Tam Viet Auditing Company Limited.

As presented in Note III.1, from 1 January 2026 the Company applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, guiding the accounting system for enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. Accordingly, the Company has restated the comparative figures in the Balance Sheet as at 31 December 2025, with the restatement details as follows:

	Code	Figures per audited Financial Statements (Previous year)	Figures after restatement
Short-term held-to-maturity investments	123	27,522,400,000	27,821,788,492
Other short-term receivables	135	14,356,303,808	14,056,915,316

Prepared on 12 August 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Vu Thi Phuong	Pham Thi Thu Phuong	Pham Van Ky

CÔNG TY CỔ PHẦN PETRO TIMES
M.S.D.N: 0201...135...
THÀNH PHỐ HẢI PHÒNG

Appendix 01: Details of Bad Debts and Provision for Doubtful Debts

	Ending balance			Beginning balance		
	Overdue period	Cost	Overdue period	Overdue period	Cost	Overdue period
Son Trang Trading Service Investment Company Limited	Debt overdue more than 3 years	455,122,000	(455,122,000)	Debt overdue more than 3 years	535,122,000	(535,122,000)
An Tam Maritime Company Limited	Debt overdue more than 3 years	1,375,686,156	(1,375,686,156)	Debt overdue more than 3 years	1,375,686,156	(1,375,686,156)
Hoang Anh Petroleum Import-Export Joint Stock Company Branch in Vinh Phuc	Debt unlikely to be collectible	387,999,999	(387,999,999)	Debt unlikely to be collectible	387,999,999	(387,999,999)
Thanh Nam Fuel Company Limited	Debt unlikely to be collectible	429,204,800	(429,204,800)	Debt unlikely to be collectible	439,204,800	(439,204,800)
Ha Thanh Logistics Company Limited	Debt unlikely to be collectible	210,274,080	(210,274,080)	Debt unlikely to be collectible	210,274,080	(210,274,080)
Xuan Thuy Transport Company Limited	Debt unlikely to be collectible	794,700,950	(794,700,950)	Debt unlikely to be collectible	794,700,950	(794,700,950)
T&H Transport Trading Investment Company Limited	Debt unlikely to be collectible	325,351,520	(325,351,520)	Debt unlikely to be collectible	575,351,520	(575,351,520)
Quang Dong Trading Service Company Limited (One Member)	Debt unlikely to be collectible	1,462,227,202	(1,462,227,202)	Debt unlikely to be collectible	1,462,227,202	(1,462,227,202)
515.9 Construction and Investment Joint Stock Company	Debt unlikely to be collectible	800,000,000	(800,000,000)	Debt unlikely to be collectible	800,000,000	(800,000,000)
Thai Son Thu Trading Service Company Limited	Debt unlikely to be collectible	378,000,000	(378,000,000)	Debt unlikely to be collectible	378,000,000	(378,000,000)
Vu Quang Joint Stock Company	Debt unlikely to be collectible	419,616,746	(419,616,746)			
Daca Transport Trading Company Limited	Debt overdue from 6 months to 1 year	1,841,243,310	(552,372,993)			
Phuc Loc Ph Construction and Trading Joint Stock Company	Debt overdue from 6 months to 1 year	1,474,276,600	(442,282,980)			
Khai Nam Construction and Trading Company Limited	Debt overdue from 6 months to 1 year	429,904,000	(128,971,200)			
Cuong Duyen Production and Trading Company Limited	Debt overdue from 6 months to 1 year	419,197,400	(125,759,220)			
Thu Thang TT Company Limited	Debt overdue from 6 months to 1 year	326,494,440	(97,948,332)			
Total		11,529,299,203	(8,385,518,178)		6,958,566,707	(6,958,566,707)