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INTERIM FINANCIAL STATEMENTS

PETROVIETNAM - NGHE AN INVESTMENT & TRADING JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026

(Reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of PetroVietnam - Nghe An Investment & Trading Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

PetroVietnam – Nghe An Investment & Trading Joint Stock Company operates under Business Registration Certificate No. 2900872462, initially issued by the Department of Planning and Investment of Nghe An Province on 25 February 2008, and amended for the 17th time on 07 May 2026.

The company's headquarters is located at: 23rd - 24th Floor, Nghe An Petroleum Building, No. 7 Quang Trung, Thanh Vinh Ward, Nghe An Province.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISON

Members of the Board of Directors during the period and to the reporting date are:

Board of Directors

Mr. Duong Dung Tien	Chairman	(Resigned as the Chairman of BOD Appointed as the Member of BOD on 28 April 2026)
Mr. Tran Luong Son	Chairman	(Resigned as the Member of BOD, Appointed as the Chairman of BOD on 28 April 2026)
Mrs. Tran Thi Toan	Member	(Appointed on 11 June 2026)
Mr. Phan Sy Hung	Member	(Appointed on 11 June 2026)
Mr. Tran Dinh Quang	Member	

Board of Management

Mr. Tran Luong Son	General Director	(Resigned on 28 April 2026)
Mr. Tran Dinh Quang	General Director	(Resigned as Deputy General Director, Appointed as General Director on 28 April 2026)
Mr. Tran Hoang Dat	Deputy General Director	

Board of Supervision

Mr. Phan Dinh Chung	Head of the Board
Ms. Nguyen Thi Van Khanh	Member
Ms. Dang Thi Quynh Nga	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements is Mr. Tran Dinh Quang – General Director

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the audit of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management and Board of Directors to ensure the preparation and presentation of Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management

M.S.D.N: 2900872462
CÔNG TY CP
ĐẦU TƯ VÀ
THƯƠNG MẠI DẦU KHÍ
NGHỆ AN
TP. VINH - T. NGHỆ

Tran Dinh Quang
Legal Representative
Approved, 13 August 2026

No: 130826.003/BCTC.KT5

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, Board of Directors and Board of Management
PetroVietnam - Nghe An Investment & Trading Joint Stock Company

We have reviewed the interim financial statements of PetroVietnam - Nghe An Investment & Trading Joint Stock Company prepared on 13 August 2026 from page 8 to page 38 including: Interim Statement of financial position as at 30 June 2026, Interim Statement of income, Interim Statement of cash flows for the six-month period then ended and Notes to Interim financial statements.

Board of Management' Responsibility

The Board of Management is responsible for the preparation of interim financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 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.

Basis for Disclaimer of Opinion

In the Independent Auditor's Report No. 300325.004/BCTC.KT5 dated 30 March 2026 on the Company's Financial Statements for the financial year ended 31 December 2025, we issued a disclaimer of opinion due to the existence of material misstatements in the Financial Statements and pervasive limitations in audit evidence. During our review for the current period, we were also unable to obtain additional evidence related to the previous year's disclaimer of opinion. Furthermore, we have not been able to obtain sufficient appropriate audit evidence regarding these matters as at 30 June 2026, specifically as follows:

- The Company did not perform physical counts in respect of cash on hand at its enterprises, inventories, property, plant and equipment, and investment properties as at 30 June 2026. Although we performed necessary audit procedures, we were unable to obtain sufficient appropriate audit evidence to conclude on the existence and completeness of these balances as at the reporting dates (1 January 2026 and 30 June 2026). As at 30 June 2026, these balances comprised: cash on hand of VND 59.54 million (cash balances at Enterprise 10 and Enterprise 12); inventories of VND 110.13 billion; historical cost of property, plant and equipment of VND 20.08 billion; and historical cost of investment properties of VND 8.98 billion.
- We have not obtained confirmation statements as at 30 June 2026 for the following balances: short-term trade receivables (Code 131) of VND 17.15 billion; short-term prepayments to suppliers (Code 132) of VND 8.29 billion; other short-term receivables relating to advances and prepayments for construction works of VND 23,67 billion (Note 6); short-term trade payables

(code 311) of VND 28.68 billion; and short-term advances from customers (Code 312) of VND 30,95 billion. We have performed all necessary audit procedures, however, we have been unable to obtain sufficient appropriate audit evidence regarding the carrying amounts of the balances presented above.

- As at 30 June 2026, the Company has not performed a reassessment of the allowance for doubtful receivables in respect of outstanding receivables presented in Notes 4, 5 and 6 to the accompanying financial statements. We were unable to determine the required allowance for doubtful receivables at both the beginning and the end of the year for these balances, particularly receivables relating to advances and funding for construction works amounting to VND 29,63 billion (Note 6.1). Although we have performed all necessary audit procedures, we have not been able to obtain additional sufficient appropriate audit evidence regarding the required allowance for doubtful receivables for the aforementioned balances.

- We were unable to obtain sufficient and appropriate audit evidence regarding the figures presented in the Imterim Financial Statements related to the Nghi Phu Project and Nghe An Petroleum Tower Project. As a result, we could not determine whether adjustments to these items were necessary or assess their potential impact, if any, on the accompanying financial statements. Specifically, as follows:

  - The Company had completed the handover of houses and land to customers under the two projects before 2018. The total cost of goods sold related to the saleable portion of these projects had already been recognized in previous years' financial results. However, the revenue from these projects has not been fully and appropriately recognized in the corresponding periods. The Company intends to continue recognizing and adjusting revenue upon issuing financial invoices in subsequent periods. The recognition of revenue and cost of goods sold for these projects is inconsistent with the current Vietnamese Accounting Standards for enterprises. We have performed all necessary audit procedures but were unable to obtain sufficient and appropriate audit evidence to determine the required adjustments or disclosures regarding revenue, cost of goods sold, revenue reductions from house and land sales, and construction service provisions recorded in previous years and in the current year for these two projects.

  - The revenue and cost of goods sold recognition transactions mentioned above also include the Company's temporary accrual of a portion of revenue and cost of goods sold for the two projects as of 31 December 2017, with respective amounts of VND 35 billion and VND 37.7 billion. The Company has not yet issued financial invoices but has temporarily accounted for the corresponding VAT amounting to VND 0.41 billion (Note 17.3). However, the Company has not provided detailed breakdowns of these temporary accrual transactions for each contract, apartment, and customer. As a result, the outstanding balances of customer receivables for the two projects as of 1 January 2026, and 30 June 2026, amounting to VND 11.58 billion and VND 11.58 billion, respectively (Note 4.1), have not been detailed by specific counterparties.

  - The investment value allocated to floors 15 to 22 of the Nghe An Petroleum Tower Project is presented under the Inventory category at both the beginning and end of the year, with a consistent value of VND 72.56 billion (Note 8.2). Meanwhile, the investment allocated to the 10th floor of the same building (which is currently leased) is recorded under the Investment Property category, with an original cost of VND 8.98 billion (Note 11). We were unable to obtain sufficient audit evidence to determine the allocated investment value for the inventory and investment property items. Furthermore, we could not gather adequate evidence regarding the intended use of floors 15 to 22 of the building as of 30 June 2026. As a result, we have no basis to assess whether the classification of these floors as real estate inventory or investment property is appropriate.

  - In Note 16.2 of the financial statements, the Company presents a provision for output VAT amounting to VND 27.5 billion related to the transfer of certain commercial floors of the Petroleum Tower to PVCombank to offset the principal loan debt from PVFC - Thanh Hoa Branch (now PVCombank - Thanh Hoa Branch). The transfer transaction was executed, and revenue was recognized in 2012. However, the Company has not yet issued invoices or declared and paid the corresponding VAT. We were unable to obtain sufficient and appropriate audit evidence regarding the recognition of revenue and the provision for output

VAT related to this transaction. Therefore, we cannot determine whether adjustments to the accompanying Imterim Financial Statements are necessary in relation to these matters.

- The accompanying Financial Statements reflect outstanding balances of Short-term trade payables (Note 13), Advances from customers (Note 14), and provisional VAT liabilities (Note 17.3), which have remained unresolved for multiple years. We have not been provided with sufficient supporting documents to assess whether adjustments to these payable balances are necessary or if additional disclosures should be made in the Imterim Financial Statements regarding relevant matters (if any), including overdue liabilities, late payment penalties, or contingent liabilities.

- Regarding the Hung Loc Urban Area project, the Company has received VND 176.99 billion in installment payments from customers. The Company has recognized cumulative revenue, cost of goods sold, and selling expenses up to the beginning of the year at VND 98.52 billion, VND 70.57 billion, and VND 16.3 billion respectively (in which VND 2.09 billion of selling expenses is presented under Long-term deferred expenses.). During this period, additional revenue of VND 25.08 billion (Note 21) was recorded, with the recognized cost of goods sold amounted to VND 24.66 billion (Note 22), ands selling expenses amounted to VND 2.06 billion (Notes 8.1 and 9); however, the Company has not yet delivered the houses and land to buyers. Additionally, the Company has not separately accounted for real estate business activities from other operations when determining corporate income tax payable and has not made the required provisional corporate income tax payment of 1%. We have not obtained sufficient audit evidence to determine whether adjustments or additional disclosures are necessary regarding the balance of Construction in Progress - Hung Loc Urban Area project, which amounted to VND 33.98 billion as at 30 June 2026 (compared to VND 45.36 billion as at 1 January 2026), as well as other related matters.

- Additionally, we have not been provided with sufficient records and documents; therefore, we are unable to determine whether adjustments to the Imterim Financial Statements are necessary regarding the following matters:

  - The status of the unfinished projects presented under the Work in Progress account as of 30 June 2026, with a value of VND 3.6 billion (Note 8.1);

  - The status and recoverability of the construction in progress costs for the Vinh Tan Urban Area project, with a value of VND 568.7 million (Note 12);

  - The documents related to the accrued expense provision with a value of VND 436.7 million (Note 16);

  - The documents related to the determination of non-deductible interest expenses for enterprises with related-party transactions.

  We were unable to obtain sufficient appropriate audit evidence regarding all the matters outlined in the sections above. Therefore, we are unable to express an audit opinion on the accompanying Imterim Financial Statements concerning these matters.

As at 30 June 2026, the Company had not issued invoices or recognized revenue for electricity, water, rental fees, and service fees, which were recorded under the 'Short-term prepayments from customers ' account with an accumulated amount of VND 0.55 billion (Note 14.1) (compared to VND 0.41 billion as at 1 January 2026). Due to this issue, the Balance sheet as at 1 January 2026 and 30 June 2026 reflects the following misstatements: the 'Short-term prepayments from customers' (Code 312) is overstated by VND 0.41 billion and VND 0.55 billion respectively; the 'Taxes and other payables to the State' (Code 313) is understated by approximately VND 0.03 billion and VND 0.04 billion respectively; and the 'Undistributed profit after tax' (Code 421) is understated by VND 0.38 billion and VND 0.51 billion respectively. On the Income statement, the 'Revenue from sales of goods and provision of services' (Code 01) reflects an overstatement of VND 6.49 billion in the prior period and an understatement of VND 0.06 billion for the current period.

The Company recognized the retrospective tax expenses and late payment penalties in accordance with Decision No. 2931/QD-NAN dated 17 December 2025 issued by the Nghe An Tax Department on administrative sanctions during the first 6 months of 2026. As a result of this matter, the Balance

Sheet as at 1 January 2026 shows the item "Taxes and amounts receivable from the State" (Code 153) overstated by VND 2,813,010,306, while the item "Taxes and amounts payable to the State" (Code 313) is understated by VND 5,341,818,690. The item "Undistributed profit after tax" is overstated by VND 5,341,818,690; and in the Income Statement for the first 6 months 2026, "Other expenses" (Code 32) is overstated by VND 2,528,808,384, and the item "Current corporate income tax expense" (Code 51) is overstated by VND 2,813,010,306.

The Company's Financial Statements reflect an accumulated loss of VND 133.21 billion as at 30 June 2026 (compared to VND 122.45 billion as at 01 January 2026). Additionally, the Company has not formulated a plan to settle its due obligations, as disclosed in Note 1. These events indicate the existence of material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern. Accordingly, we are unable to assess the preparation of the Imterim Financial Statements based on the going concern assumption made by the Board of Management.

Disclaimer of Opinion

Due to the significance of the matters described in the section "Basis for Disclaimer of Opinion" we were unable to obtain sufficient appropriate audit evidence as a basis for an audit opinion. Accordingly, we are unable to express an opinion on the accompanying financial statements.

Emphasis of Matter

As stated in Note 18.2, as of the present time, Vietnam Public Joint Stock Commercial Bank – PVcomBank has completed the procedures for reissuing the Land Use Rights Certificate but has not yet handed it over to the relevant parties in accordance with the debt purchase agreement between PetroVietnam - Nghe An Investment & Trading Joint Stock Company, Nga Hong Khanh Co., Ltd., and PVcomBank.

This matter of emphasis does not alter our disclaimer of opinion on the financial statements.

AASC Auditing Firm Company Limited

M.S.D.N: 0100111105
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
HÃNG KIỂM TOÁN
AASC
THÀNH PHỐ HÀ NỘI

Pham Anh Tuan
Deputy General Director
Registered Auditor No: 0777-2023-002-1
Hanoi, 13 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**137,722,336,926**	**151,930,261,917**
110	**I. Cash and cash equivalents**	**3**	**1,827,725,719**	**1,527,753,540**
111	1. Cash		1,827,725,719	1,527,753,540
130	**II. Short-term receivables**		**24,911,849,268**	**24,373,023,703**
131	1. Short-term trade receivables	4	17,147,589,128	16,680,386,841
132	2. Short-term prepayments to suppliers	5	8,288,822,008	7,035,066,146
135	3. Other short-term receivables	6	31,499,259,415	32,681,391,999
136	4. Allowance for short-term doubtful debts		(32,023,821,283)	(32,023,821,283)
140	**III. Inventories**	**8**	**110,132,761,939**	**121,514,465,439**
141	1. Inventories		110,132,761,939	121,514,465,439
160	**IV. Other short-term assets**		**850,000,000**	**4,515,019,235**
163	1. Short-term taxes and other receivables from the State budget	15	850,000,000	4,515,019,235
200	**B. NON-CURRENT ASSETS**		**22,944,578,484**	**25,315,861,742**
210	**I. Long-term receivables**		**3,150,000,000**	**3,150,000,000**
215	1. Other long-term receivables	6	3,150,000,000	3,150,000,000
220	**II. Fixed assets**		**12,376,487,242**	**12,576,108,004**
221	1. Tangible fixed assets	10	12,376,487,242	12,576,108,004
222	*- Historical cost*		*20,081,114,822*	*20,081,114,822*
223	*- Accumulated depreciation*		*(7,704,627,580)*	*(7,505,006,818)*
240	**III. Investment properties**	**11**	**6,207,178,226**	**6,306,988,604**
241	- Historical costs		8,982,934,277	8,982,934,277
242	- Accumulated depreciation		(2,775,756,051)	(2,675,945,673)
250	**IV. Long-term assets in progress**	**12**	**1,109,432,592**	**1,109,432,592**
252	1. Construction in progress		1,109,432,592	1,109,432,592
270	**V. Other long-term assets**		**101,480,424**	**2,173,332,542**
271	1. Long-term deferred expenses	9	101,480,424	2,173,332,542
280	**TOTAL ASSETS**		**160,666,915,410**	**177,246,123,659**

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026
(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**140,879,306,477**	**146,699,627,049**
310	**I. Current liabilities**		**140,879,306,477**	**146,699,627,049**
311	1. Short-term trade payables	13	28,684,875,730	22,772,711,946
312	2. Short-term prepayments from customers	14	30,952,876,532	34,145,359,657
314	3. Short-term taxes and other payables to State budget	15	114,008,385	345,655,670
315	4. Payables to employees		1,737,902,247	1,852,436,881
316	5. Short-term accrued expenses	16	34,282,760,671	33,111,883,061
320	6. Other short-term payables	17	3,039,262,944	7,333,959,867
321	7. Short-term borrowings and finance lease liabilities	18	41,931,659,718	47,001,659,717
323	8. Bonus and welfare fund		135,960,250	135,960,250
400	**D. OWNER'S EQUITY**	**19**	**19,787,608,933**	**30,546,496,610**
411	1. Contributed capital		150,000,000,000	150,000,000,000
411a	*- Ordinary shares with voting rights*		*150,000,000,000*	*150,000,000,000*
412	2. Share premium		861,600,000	861,600,000
418	3. Development and investment funds		2,134,352,218	2,134,352,218
420	4. Retained earnings		(133,208,343,285)	(122,449,455,608)
420a	*- Retained earnings accumulated to previous year*		*(122,449,455,608)*	*(122,879,388,182)*
420b	*- Retained earnings of the current period*		*(10,758,887,677)*	*429,932,574*
440	**TOTAL CAPITAL**		**160,666,915,410**	**177,246,123,659**

M.S.D.N: 2900872462-C.T.C.P
CÔNG TY CP ĐẦU TƯ VÀ THƯƠNG MẠI DẦU KHÍ NGHỆ AN
TP. VINH-T. NGHỆ AN

Thai Thi Huong	**Thai Thi Huong**	**Tran Dinh Quang**
Preparer	Chief Accountant	Legal Representative
		Approved, 13 August 2026

INTERIM STATEMENT OF INCOME
For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	Current period VND	Prior period VND
01	**1. Revenue from sales of goods and provision of services**	21	**31,411,737,211**	**28,750,275,730**
10	**2. Net revenue from sales of goods and provision of services**		**31,411,737,211**	**28,750,275,730**
11	**3. Cost of goods sold and provision of services**	22	**28,769,024,210**	**21,622,627,173**
20	**4. Gross profit from sales of goods and provision of services**		**2,642,713,001**	**7,127,648,557**
22	5. Financial income	23	922,027	142,901
23	6. Financial expenses	24	2,514,971,044	3,136,009,109
24	*In which: Interest expense*		*2,514,971,044*	*3,136,009,109*
25	7. Selling expenses	25	3,573,788,080	3,510,751,254
26	8. General and administrative expenses	26	1,975,397,843	1,589,612,735
30	**9. Net profit from operating activities**		**(5,420,521,939)**	**(1,108,581,640)**
31	10. Other income	27	7,715,435	178,532,273
32	11. Other expenses	28	2,533,070,867	63,825,099
40	**12. Other profit**		**(2,525,355,432)**	**114,707,174**
50	**13. Total net profit before tax**		**(7,945,877,371)**	**(993,874,466)**
51	14. Current corporate income tax expense	29	-	-
60	**15. Profit after corporate income tax**		**(7,945,877,371)**	**(993,874,466)**
70	**16. Basic earnings per share**	30	**(530)**	**(66)**

M.S.D.N: 2900872462-C.T.
CÔNG TY CP ĐẦU TƯ VÀ THƯƠNG MẠI DẦU KHÍ NGHỆ AN
TP. VINH - T. NGHỆ AN

Preparer	Chief Accountant	Legal Representative
Thai Thi Huong	**Thai Thi Huong**	**Tran Dinh Quang**
Preparer	Chief Accountant	Legal Representative
		Approved, 13 August 2026

INTERIM STATEMENT OF CASH FLOWS
For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEMS	Note	Current period VND	Prior period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***(7,945,877,371)***	***(993,874,466)***
	2. Adjustment for			
02	- Depreciation and amortization of fixed assets and investment properties		299,431,140	299,431,140
05	- Gains / losses from investment activities		(922,027)	(142,901)
06	- Interest expense		2,514,971,044	3,136,009,109
08	***3. Operating profit before changes in working capital***		***(5,132,397,214)***	***2,441,422,882***
09	- Increase / decrease in receivables		663,183,364	1,191,215,837
10	- Increase / decrease in inventories		11,381,703,500	12,134,922,526
11	- Increase / decrease in payables		(1,921,198,183)	(19,907,950,192)
12	- Increase / decrease in deferred expenses		2,071,852,118	2,090,259,015
14	- Interest paid		(1,344,093,434)	(2,699,196,668)
15	- Corporate income tax paid		(350,000,000)	-
20	***Net cash flow from operating activities***		***5,369,050,151***	***(4,749,326,600)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
27	1. Interest and dividend received		922,027	142,901
30	***Net cash flow from investing activities***		***922,027***	***142,901***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		9,770,000,000	8,005,000,000
34	2. Repayment of principal		(14,839,999,999)	(3,770,000,000)
40	***Net cash flow from financing activities***		***(5,069,999,999)***	***4,235,000,000***
50	**Net cash flows in the period**		**299,972,179**	**(514,183,699)**
60	**Cash and cash equivalents at the beginning of the year**		**1,527,753,540**	**998,645,992**
70	**Cash and cash equivalents at the end of the period**	**3**	**1,827,725,719**	**484,462,293**

M.S.D.N:2900872462-C.T.
CÔNG TY CP ĐẦU TƯ VÀ THƯƠNG MẠI DẦU KHÍ NGHỆ AN
TP. VINH-T. NGHỆ AN

Thai Thi Huong	**Thai Thi Huong**	**Tran Dinh Quang**
Preparer	Chief Accountant	Legal Representative
		Approved, 13 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/06/2026

1 GENERAL INFORMATION

1.1 Form of ownership

PetroVietnam - Nghe An Investment & Trading Joint Stock Company was established under the Decision No. 2900872462, initially issued by the Department of Planning and Investment of Nghe An Province on 25 February 2008, and amended for the 17th time on 07 May 2026.

The company's head office is located at: Floors 23 - 24, Nghe An Petroleum Tower, No. 7 Quang Trung, Thanh Vinh Ward, Nghe An Province.

The Company's charter capital is VND 150,000,000,000, equivalent to 15,000,000 shares, with a par value of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 was 45 (as at 01 January 2026: 51)

1.2 Business field

The Company's primary business fields are real estate business and construction.

1.3 The Company's operation in the period that affects the Interim Financial Statements:

Main business activities of the Company include real estate business and construction.

During the year, the Company and its Enterprises continued to address outstanding issues from previous years, providing leasing and management services for the Nghi Phu Complex project and the Nghe An Petroleum Tower. The Company also actively collaborated with Landcom Investment Joint Stock Company to accelerate the investment progress of the Hung Loc project, continued signing contracts with customers, and collected payments according to the schedule. On 31 March 2025, Landcom Investment Joint Stock Company and the Company signed the settlement minutes of the above investment cooperation contract, under which the amount contributed by Landcom was VND 135,851,376,408 and the remaining amount to be contributed was VND 3,060,118,645. As at 30 June 2026, the remaining amount to be contributed was VND 1,060,118,645. The parties have prepared an offset agreement for the capital contribution against the payments received from contracted customers (Note 8).

The Company's Imterim Financial Statements reflect an accumulated loss of VND 133,21 billion as at 30 June 2026 (VND 122,45 billion as at 1 January 2026). Additionally, the Company has not yet developed a concrete plan to settle: (i) overdue payables (Notes 13 and 18); and (ii) provisionally determined tax liabilities (Notes 16.2 and 17.3). These events indicate significant uncertainties that may cast substantial doubt on the Company's ability to continue as a going concern. However, the Imterim Financial Statements for the fiscal year ended 30 June 2026, are still presented on a going concern basis, based on expectations of profits and cash flows generated from the low-income housing and employee housing project in Hung Loc Commune, Vinh City. Specifically, the project has completed its infrastructure phase, commenced contract signing, and started collecting payments according to the schedule. The Company anticipates that the project will generate substantial economic benefits, offset accumulated losses, and provide a foundation for future projects.

1.4 Corporate structure

The Company's member entities are as follows:

Branch	Address	Main business activities
PVIT 10 Enterprise	Nghe An Petroleum Tower, Nghe An Province	Construction
PVIT 11 Enterprise	Nghe An Petroleum Tower, Nghe An Province	Construction
PVIT 12 Enterprise	Nghe An Petroleum Tower, Nghe An Province	Construction

1.5 Comparative information in the interim financial statements

The information in the Interim Financial Statements has been consistently presented by the Company and is comparable across periods.

2 ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

2.4 Basis for preparation of the Interim Financial Statements

The Financial Statements are presented based on historical cost principle.

The Financial Statements of the Company are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Company

2.5 Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim financial statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Financial Statements include:

- Provision for bad debts;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Estimated income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 Cash

Cash comprises cash on hand, demand deposits.

2.7 Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the interim financial statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.8 Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual method.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.9 Fixed assets and Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

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

- Buildings, structures	05 - 45 years
- Machinery, equipment	03 - 05 years
- Vehicles, Transportation equipment	04 - 07 years
- Office equipment and furniture	04 years

2.10 Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for capital appreciation prior to 01 January 2015 are depreciated on a straight-line basis similar to other fixed assets, but from 01 January 2015 are not depreciated.

2.11 Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.12 Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.13 Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables. During the process of operating BCC, depending on the form of BCC, the accounting methods are adopted as follows:

BCC in the form of jointly controlled assets

All parties in the joint venture shall simultaneously do the bookkeeping in their own accounting system and present in its Financial Statements with the following items:

- Its share of the jointly controlled assets, classified according to the nature of the assets;
- Separate liabilities incurred directly by each party;
- Its share of joint liabilities relating to the operation of joint venture;
- Its share of income from the sale or use of the joint venture's output, together with its share of expenses incurred by the joint venture;
- Expenses incurred directly in respect of its joint venture.

All parties shall share revenue from the sale of goods or rendering of services and share joint expenses according to the BCC's agreement.

2.14 Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.
- Selling expenses that are specifically allocated to each unit will be recognized in the

corresponding financial results in proportion to the revenue of that unit when the Company records revenue.

2.15 Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Financial Statements according to their remaining terms at the reporting date.

2.16 Borrowings and finance lease liabilities

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.17 Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.18 Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, ... which are recorded as operating expenses of the reporting period.

2.19 Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.20 Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.21 Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.22 Financial expenses

Financial expenses comprise borrowing costs,which are recorded by the total amount arising in the year without offsetting against financial income.

2.23 Selling expenses

Selling expenses reflect the actual costs incurred during the process of selling products, goods, and providing services. These expenses primarily include salaries of sales personnel, costs of raw materials and supplies, depreciation of fixed assets used for sales activities, provision for product warranty, provision for construction warranty, outsourced service costs, and other related expenses.

2.24 General and administrative expenses

General and administrative expenses reflect the Company's overall management costs, primarily including salaries of management personnel, social insurance, health insurance, trade union fees, unemployment insurance for management staff, office supplies, work tools, depreciation of fixed assets used for corporate management, allowance for short-term doubtful debts, provision for corporate restructuring, outsourced service costs, and other related expenses.

2.25 Corporate income tax

Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Current corporate income tax rate

For the fiscal year ended as at 30 June 2026, the Company applies the corporate income tax rate is 20% for business and production activities subject to corporate income tax.

2.26 Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.27 Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.28 Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3 CASH AND CASH EQUIVALENTS

	Ending balance VND	Beginning balance VND
Cash on hand	360,907,047	972,317,499
Demand deposits	1,466,818,672	555,436,041
	1,827,725,719	**1,527,753,540**

Details of demand deposits and cash equivalents as at 30 June 2026 were as follow:

	Currency	Term	Interest Rate	Value VND
Demand deposits				
- Vietnam Public Joint Stock Commercial Bank	VND	Demand deposits	0.2% - 0.5%	803,642,183
- Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	Demand deposits	0.10%	593,786,192
- Other Banks	VND	Demand deposits	0.1% - 0.5%	69,390,297
				1,466,818,672

4 SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Receivables from home buyers of the Nghi Phu project (4.1)	7,207,516,604	-	7,242,376,664	-
Receivables from home buyers of Nghe An Petroleum Tower Project (4.1)	4,369,256,571	-	4,337,641,571	-
VINACONEX Construction & Investment Joint Stock Company	2,443,911,032	(2,443,911,032)	2,443,911,032	(2,443,911,032)
Thanh Hoa Petroleum Construction Joint Stock Company	810,495,359	(567,346,751)	810,495,359	(567,346,751)
Nghe An Construction Joint Stock Company	608,544,427	-	608,544,427	-
Other customers	1,707,865,135	(743,200,143)	1,237,417,788	(743,200,143)
	17,147,589,128	(3,754,457,926)	16,680,386,841	(3,754,457,926)

At 30 June 2026, the outstanding balance of accounts receivable from customers was VND 16.66 billion. The Company has made a provision for doubtful debts in the amount of VND 3.75 billion.

(4.1) These are accounts receivable from customers under house and land purchase contracts of the Nghi Phu Complex Project and the Nghe An Petroleum Tower Project.

5 SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
GLOETECH Investment Joint Stock Company	1,852,430,000	(1,852,430,000)	1,852,430,000	(1,852,430,000)
New Colors Co., Ltd	(78,380,000)	(778,380,000)	778,380,000	(778,380,000)
Phuc An Group Joint Stock Company	1,519,015,862	-	-	-
Other suppliers	4,995,756,146	(3,151,429,966)	4,404,256,146	(3,151,429,966)
	8,288,822,008	(5,782,239,966)	7,035,066,146	(5,782,239,966)

At 30 June 2026, the outstanding balance of advance payments to suppliers was VND 6.3 billion. The company has made a provision for doubtful debts in the amount of VND 5.78 billion.

6 OTHER RECEIVABLES

		Ending balance		Beginning balance	
		Book value	Allowance	Book value	Allowance
		VND	VND	VND	VND
a)	**Short-term**				
	Receivables from employees (6.1)	17,546,908,039	(13,018,360,189)	19,434,988,682	(13,018,360,189)
	- *Mr. Ha Binh An*	*6,361,004,269*	*(5,430,199,400)*	*7,568,204,269*	*(5,430,199,400)*
	- *Others*	*11,185,903,770*	*(7,588,160,789)*	*11,866,784,413*	*(7,588,160,789)*
	Receivables related to advances for construction works (6.1)	12,088,028,556	(9,237,278,689)	12,088,028,556	(9,237,278,689)
	Receivables for apartment building elevator repair costs (6.2)	216,840,000	-	216,840,000	-
	Social insurance receivables	109,805,503	-	109,805,503	-
	Other receivables	1,537,677,317	(231,484,513)	831,729,258	(231,484,513)
		31,499,259,415	**(22,487,123,391)**	**32,681,391,999**	**(22,487,123,391)**
b)	**Long-term**				
	Mortgages (6.3)	3,150,000,000	-	3,150,000,000	-
		3,150,000,000	**-**	**3,150,000,000**	**-**
	In which: Other payables from related parties				
	Mr. Duong Hung Cuong	1,000,000,000	-	1,000,000,000	-
		1,000,000,000	**-**	**1,000,000,000**	**-**

At 30 June 2026, the outstanding balance of other receivables and advances was VND 32.67 billion. The Company has made a provision for doubtful debts in the amount of VND 22.49 billion.

(6.1) As at 1 January 2026 and 30 June 2026, the advances primarily consisted of funds provided to individuals within construction teams to carry out investment projects and construction works.

(6.2) This represents elevator repair costs for apartment buildings incurred in 2016. The Company expects to recover these costs from the maintenance funds of the apartment buildings once the apartment management boards are established.

(6.3) This is the deposit at the Nghe An Department of Planning and Investment to ensure the implementation of the investment project for the Low-Income housing and staff housing project at Hung Loc Ward, Nghe An Province, where the Company is the investor.

7 DOUBTFUL DEBTS

Receivables that are overdue or not yet overdue but difficult to recover:

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables	**3,997,606,534**	**243,148,608**	**3,997,606,534**	**243,148,608**
- VINACONEX Construction & Investment Joint Stock Company	2,443,911,032	-	2,443,911,032	-
- Thanh Hoa Petroleum Construction Joint Stock Company	810,495,359	243,148,608	810,495,359	243,148,608
- Other customers	743,200,143	-	743,200,143	-
Prepayments to suppliers	**3,929,809,966**	-	**3,929,809,966**	-
- GLOETECH Investment Joint Stock Company	1,852,430,000	-	1,852,430,000	-
- New Colors Co., Ltd	778,380,000	-	778,380,000	-
- Other suppliers	3,151,429,966	-	3,151,429,966	-
Other receivables	**22,547,951,002**	**60,827,611**	**22,547,951,002**	**60,827,611**
- Mr. Ha Binh An	8,496,844,500	-	8,496,844,500	-
- Others	14,051,106,502	60,827,611	14,051,106,502	60,827,611
	32,327,797,502	**303,976,219**	**32,327,797,502**	**303,976,219**

8 INVENTORIES

	Beginning balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Work in progress expenses (8.1)	37,577,622,798	-	48,959,326,298	-
Inventories (8.2)	72,555,139,141	-	72,555,139,141	-
	110,132,761,939	-	**121,514,465,439**	-

(8.1) Deteil of working in progress expenses

	Ending balance	Beginning balance
	VND	VND
Vung Ang Construction (i)	3,465,967,171	3,465,967,171
Nghi Phu Construction (ii)	135,215,124	135,215,124
Hung Loc Urban Area Development Project (iii)	33,976,440,503	45,358,144,003
	37,577,622,798	**48,959,326,298**

The work-in-progress production and business costs as at 01 January 2026 and 30 June 2026, include the costs incurred for the following projects:

(i) The construction costs for the Vung Ang project as at 01 January 2026 and 30 June 2026 amounted to VND 3,465,967,171. This project was executed by PVIT 10 Enterprise. To date, the Company has not finalized the settlement with the investor due to unresolved disagreements regarding the construction unit price.

(ii) The construction costs for the Nghi Phu project as at 01 January 2026 and 30 June 2026, amounted to VND 76,873,492 incurred at PVIT 10 Enterprise and VND 58,341,632 incurred at PVIT 11 Enterprise. These costs include management salaries and insurance expenses incurred in 2018 that have not yet been settled.

(iii) The Hung Loc Urban Area Project is a housing project for low-income individuals and staff in Hung Loc Commune, with the following details:

- Construction location: Duc Vinh Hamlet, Hung Loc Commune, Vinh City, Nghe An Province;
- Construction purpose: To develop a residential area that ensures architectural aesthetics, integrates synchronized technical and social infrastructure, and connects with the regional infrastructure and adjacent projects that have been or are being implemented;
- Investor: PetroVietnam – Nghe An Investment & Trading Joint Stock Company;
- Investment capital: Own capital, bank loans, and legally mobilized funds from customers in accordance with regulations;
- Project scale: 95 three-story townhouses, 21 villas, and a social housing apartment building with 130 units. The total land area for the project is 26,740.67 m²;
- Total investment: VND 210 billion;
- Project implementation timeline: Started in Quarter 4 2015. According to Official Letter No. 3874/UBND-CN dated 19 June 2020, the People's Committee of Nghe An Province agreed with the proposal from the Department of Construction to extend the project implementation timeline stated in the investment policy decision until Quarter 2 2023;
- Project status as at 30 June 2026: The infrastructure has been completed, and the construction of the rough structure of the apartments is in progress. Contracts with customers have been signed, and payments are being collected according to the project schedule.

On 20 September 2020, the Company signed Investment Cooperation Contract No. 86/HĐHTĐT/PVIT-LANDCOM with LandCom Investment Joint Stock Company ("LandCom") with the following specific terms:

- Parties involved: The Company and LandCom Investment Joint Stock Company ("LandCom");
- Business cooperation purpose: To jointly invest in and develop the products of the Low-income housing and staff housing project in Duc Vinh Hamlet, Hung Loc Commune, Vinh City, Nghe An Province;
- Cooperation details: PVIT is the project investor and is responsible for investment, construction, management, execution, and quality supervision of the project. LandCom contributes investment capital in two phases: Phase 1 - Land allocation and completion of technical infrastructure, with a capital contribution of VND 81,836,000,000; Phase 2 - Investment in the construction of townhouses, with a capital contribution of VND 60,923,000,000;
- Business result distribution plan: PVIT is entitled to receive the revenue corresponding to a selling price of VND 5,900,000/m² for land area and VND 3,500,000/m² for building area (prices include VAT). LandCom is entitled to all proceeds from the sale and transfer of project products after recovering its investment capital and distributing the cooperation results to PVIT. Each party is responsible for paying all applicable taxes, fees, and fulfilling their respective obligations as stipulated in the contract and applicable laws;
- Profit distribution: In 2023, the Company conducted the first profit distribution amounting to VND 4,445,145,731, corresponding to the sale of 11 apartments. In 2024, the Company carried out the second and third profit distributions, totaling VND 11,440,834,650, corresponding to the sale of 80 apartments, and recorded this amount as long-term deferred expenses. The Company has recognized VND 9,348,743,922 in business results .During the first six months of 2026, the Company continued to recognize the amount of VND 2,092,090,728 in its operating results (see Note 9).

On 31 March 2025, Landcom Investment Joint Stock Company and the Company signed the settlement minutes of the above investment cooperation contract, under which Landcom had contributed VND 135,851,376,408 and the remaining amount to be contributed was VND 3,060,118,645. As at 30 June 2026, the remaining amount to be contributed was VND 1,060,118,645. According to the debt offsetting minutes, the Company agreed to offset the above capital contribution with the amounts collected by Landcom from customers who signed contracts for Phase I and Phase II of the project (see Note 17).

(8.2) This is the allocated investment value for floors 15 to 22 of the Nghe An Petroleum Tower project, which the Company has recognized as investment property. This investment propertyis being used as collateral to secure loans (see Note 18).

9 LONG-TERM DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
Dispatched tools and supplies	101,480,424	81,241,814
Others (i)	-	2,092,090,728
	101,480,424	**2,173,332,542**

(i) This represents the selling expenses corresponding to the profit share payable under the investment cooperation agreement with LandCom Investment Joint Stock Company (see Note 8). These costs will be recognized in profit or loss when the Company recognizes revenue from the sale of apartments in the Hung Loc Urban Area Project.

10 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	18,179,230,861	219,642,657	1,487,211,174	195,030,130	20,081,114,822
Ending balance of the period	**18,179,230,861**	**219,642,657**	**1,487,211,174**	**195,030,130**	**20,081,114,822**
Accumulated depreciation					
Beginning balance	5,603,122,857	219,642,657	1,487,211,174	195,030,130	7,505,006,818
Depreciation in the period	199,620,762	-	-	-	199,620,762
Ending balance of the period	**5,802,743,619**	**219,642,657**	**1,487,211,174**	**195,030,130**	**7,704,627,580**
Net carrying amount					
Beginning balance	12,576,108,004	-	-	-	12,576,108,004
Ending balance	**12,376,487,242**	**-**	**-**	**-**	**12,376,487,242**

The original cost of fully depreciated tangible fixed assets still in use as at the end of the period amounted to VND 1,991,006,373 (as at 1 January 2026 amounted to VND 1,991,006,373).

Details of the Company's major tangible fixed assets as at 30 June 2026 were as follows:

Name of asset	Using department	Usage status	Historical cost	Net carrying amount
			VND	VND
Floor 23	Company office	In normal use	8,437,982,065	5,812,832,095
Floor 24	Company office	In normal use	8,437,982,065	5,812,832,093

11 INVESTMENT PROPERTIES

	Land use rights	Total
	VND	VND
Historical cost		
Beginning balance	8,982,934,277	8,982,934,277
Ending balance of the period	**8,982,934,277**	**8,982,934,277**
Accumulated depreciation		
Beginning balance	2,675,945,673	2,675,945,673
Depreciation in the period	99,810,378	99,810,378
Ending balance of the period	**2,775,756,051**	**2,775,756,051**
Net carrying amount		
Beginning balance	6,306,988,604	6,306,988,604
Ending balance	**6,207,178,226**	**6,207,178,226**

The investment property represents the investment value of the 10th floor of the Nghe An Petroleum Tower project, which the company is using for leasing. This investment property is being used as collateral to secure loans (see Note 18).

The fair value of the investment property has not been formally assessed and determined as of 30 June 2026. However, based on the rental situation and market prices of these assets, the company's the board of management believes that the fair value of the investment property exceeds its carrying value in the financial statements at the end of the fiscal year.

During the first six months of 2026, revenue generated from investment properties was VND 6,323,497,855 (compared to the first six months of 2025 is VND 11,235,241,637).

12 LONG-TERM ASSET IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Construction in progress				
- Vinh Tan urban area project	568,708,938	-	568,708,938	-
- Completion costs	505,760,927	-	505,760,927	-
- Other projects	34,962,727	-	34,962,727	-
	1,109,432,592	**-**	**1,109,432,592**	**-**

13 SHORT-TERM TRADE PAYABLES

	Ending balance VND	Beginning balance VND
Petroleum Internal And External Equipment Joint Stock Company	5,046,504,168	5,046,504,168
Petro Vietnam Construction Joint Stock Company	2,716,819,155	2,716,819,155
PVC - IMICO., Joint Stock Company	1,181,427,793	1,181,427,793
AnhPhat Investment Construction - Trading Joint Stock Company	1,205,331,762	1,205,331,762
Landcom Investment Joint Stock Company	12,160,245,155	4,504,729,351
Other suppliers	6,374,547,697	8,117,899,717
	28,684,875,730	22,772,711,946
Overdue amounts unpaid		
Petroleum Internal And External Equipment Joint Stock Company	5,046,504,168	5,046,504,168
Petro Vietnam Construction Joint Stock Company	2,716,819,155	2,716,819,155
PVC - IMICO., Joint Stock Company	1,181,427,793	1,181,427,793
AnhPhat Investment Construction - Trading Joint Stock Company	1,205,331,762	1,205,331,762
Other suppliers	6,296,684,734	6,707,330,734
	16,446,767,612	16,857,413,612

14 SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance VND	Beginning balance VND
Petro Vietnam Construction Joint Stock Company (14.2)	4.616.403.635	4.616.403.635
Service Fees for the Petroleum Tower Project (14.1)	321.247.218	226.867.887
Service Fees for the Nghi Phu Project (14.1)	227.780.580	179.427.681
Prepayments from customers of the Hung Loc Project (14.3)	25.366.500.082	28.138.194.976
Others	420.945.017	984.465.478
	30.952.876.532	34.145.359.657

(14.1) This represents electricity, water, rental income, and service fees collected by the Company from households in the Nghi Phu Complex Project and the Nghe An Petroleum Tower Project.

(14.2) This is an advance payment for the construction of the Vung Ang Thermal Power Plant project, which has currently been suspended.

(14.3) The advance payments received from customers in Phases I and II of the Hung Loc Urban Area project amounted to VND 176.998.254.342. The Company has recognized revenue and output VAT totaling VND 171,372,223,470 (see Note 8).

15 SHORT-TERM TAXES AND OTHER PAYABLES TO STATE BUDGET

	Tax receivable at the beginning of year	Tax payable at the beginning of year	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value-added tax	-	345,655,670	998,511,975	1,230,159,260	-	114,008,385
Corporate income tax	3,313,010,306	-	2,813,010,306	350,000,000	850,000,000	-
Personal income tax	16,922,241	-	86,930,683	70,008,442	-	-
Land tax and land rental	-	-	497,262,072	497,262,072	-	-
Fees, charges and other payables	1,185,086,688	-	2,492,140,038	1,307,053,350	-	-
	4,515,019,235	345,655,670	6,887,855,074	3,454,483,124	850,000,000	114,008,385

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Financial statements could be changed at a later date upon final determination by the tax authorities.

16 SHORT TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
Interest expense (16.1)	6,315,837,681	5,144,960,071
Other payable expenses related to the Petroleum Tower (16.2)	27,530,262,892	27,530,262,892
Other accrued expenses	436,660,098	436,660,098
	34,282,760,671	**33,111,883,061**

(16.1) The overdue loan interest expenses as of 30 June 2026 and 1 January 2026, were VND 6,241,734,748 and VND 4,504,003,465.

(16.2) This is the value-added tax (VAT) payable related to the Company's transfer of part of the 1st floor and the entire 2nd, 3rd, 4th, 5th, 6th, 7th, 11th, 12th, 13th, and 14th floors of the Nghe An Petroleum Tower to PVCombank in 2012 to offset the principal loan debt for the building's construction.

17 OTHER SHORT-TERM PAYABLES

	Ending balance VND	Beginning balance VND
Trade union fee	4,541,643	4,125,042
Social insurance	63,285,900	55,284,000
Health insurance	11,168,100	9,756,000
Unemployment insurance	4,963,600	4,336,000
Payable to Landcom for capital contribution to the Hung Loc Project (17.1)	-	3,650,658,845
Maintenance fee for the Petroleum Tower (17.2)	1,753,377,699	2,387,286,663
Maintenance fee for the Nghi Phu Building (17.2)	332,972,521	362,910,703
Provisional determination of VAT corresponding to recognized revenue (17.3)	411,604,078	411,604,078
Othes	457,349,403	447,998,536
	3,039,262,944	**7,333,959,867**

(17.1) The capital contribution from LandCom Investment Joint Stock Company under the investment cooperation contract No. 86/HĐHTĐT/PVIT-LANDCOM (see Note 8).

(17.2) These are maintenance fees for the Nghe An Petroleum Tower and Nghi Phu Tower collected from customers who purchased apartment units. The Company will transfer these maintenance fees once the building management boards are established.

(17.3) The provisional VAT corresponding to the recognized revenue includes:

The provisional amount recorded corresponding to the VAT on real estate sales revenue from the Nghi Phu Complex Project and the Nghe An Petroleum Tower, as of 31 December 2017, was VND 3,918,489,209. The remaining balance as at 01 January 2026 and 30 June 2026, are VND 411,604,078.

18 SHORT-TERM BORROWINGS AND FINANCE LEASE LIABILITIES

		Beginning balance	During the period		Ending balance
			Increase	Decrease	
		VND	VND	VND	VND
a)	**Short-term borrowings (i)**				
	Short-term debts (18.1)	14,177,642,153	9,770,000,000	14,839,999,999	9,107,642,154
	Current portion of long-term debts	32,824,017,564	-	-	32,824,017,564
		47,001,659,717	**9,770,000,000**	**14,839,999,999**	**41,931,659,718**
b)	**Long-term borrowings**				
	Long-term debts (18.2)	32,824,017,564	-	-	32,824,017,564
		32,824,017,564	**-**	**-**	**32,824,017,564**
	Amount due for settlement within 12	(32,824,017,564)	-	-	(32,824,017,564)
	Amount due for settlement after 12	-			-

(18.1) The detailed information regarding short-term loans is as follows:

The loan agreement dated 16 May 2019, between the Company and Hanviland JSC, along with Amendment No. 01 dated 2 November 2020, has a total loan amount of VND 13,500,000,000, disbursed in two phases: Phase 1 with VND 12,315,755,000 and Phase 2 with VND 1,200,000,000. The loan term was from 31 December 2019 to 31 December 2020, with an interest rate of 0.08%. The purpose of the loan was to fund the Company's projects and business activities. The collateral for the loan consists of the 23rd and 24th floors of the Nghe An Petroleum Tower. As at 30 June 2026, the outstanding loan balance is VND 1,008,457,950.

The loan agreement dated 26 May 2026, between the Company and Nga Hong Khanh Co., Ltd. has a loan term of 11 months with an interest rate of 0.8% per month. The purpose of the loan is to supplement working capital. The loan is unsecured. As at 30 June 2026, the outstanding loan balance is VND 7,850,000,000.

The loan agreement with Ms. Nguyen Thi Binh has a term of 3 months with an interest rate of 0%. The loan was obtained to supplement the Company's working capital and is unsecured. The outstanding loan balance as at 30 June 2026 was VND 249,184,204.

(18.2) Detailed information regarding long-term loans as of 30 June 2026, is as follows:

On 24 April 2020, the Joint Stock Commercial Bank for Investment and Development – Nghe An Branch (BIDV Nghe An) sold a debt, including the loan principal balance of 39,789,000,000 VND, loan interest balance of VND 46,669,490,896, and penalty interest of VND 508,896,000 (calculated as of 31 March 2020), to Nga Hong Khanh Co., Ltd. (a related party of the Company). Under this agreement, Nga Hong Khanh Co., Ltd. inherits all rights and obligations related to the debt, including rights and obligations concerning the security measures (the collateral being floors 15–22 of the Nghe An Petroleum Tower project), debt insurance, and litigation rights and obligations in cases that BIDV is involved in.

On 21 May 2020, the parties completed the debt purchase process, and the bank handed over all documents and records related to the debt to the Nga Hong Khanh Co,. Ltd. On the same day, the bank also transferred the collateral documents to PVCombank, as authorized by the involved parties (PetroVietnam – Nghe An Investment & Trading Joint Stock Company, Nga Hong Khanh Co,.Ltd and PVCombank), to facilitate the process of reissuing the land use rights certificate. Once this process is completed, the Company will proceed with the collateralization of the asset in accordance with the agreed terms. On 23 May 2020, the Company and Nga Hong Khanh Co.,Ltd signed a working memorandum, in which they agreed on the following terms:

- Nga Hong Khanh Co.,Ltd agreed to write off the entire interest amount (VND 47,178,386,896) and a portion of the principal debt (VND 6,743,000,000) as of the agreement date. Both parties agreed that the remaining debt after the write-off would be VND 33,046,000,000. The written-off debt amounting to VND 53,921,386,896 was recorded by the Company as other income;
- Loan repayment schedule: 30% of the principal to be paid on 30 June 2026, with subsequent installments of 10% every six months;
- The interest rate of 0.8% per month is to be paid monthly between the 20th and 25th of each month (interest calculated from 1 August 2020);
- Collateral: Nga Hong Khanh Co.,Ltd inherits the rights and obligations related to the loan security measures from BIDV.

As of now, PVComBank has completed the procedure for reissuing the Land use right Certificate but has not yet handed it over to the related parties. As of 31 December 2025, the outstanding principal balance of the long-term loan is VND 32,824,017,564, of which the portion due within the next 12 months is VND 32,824,017,564, and the overdue amount is VND 32,824,017,564.

c) Overdue borrowings and finance lease liabilities

	Ending balance		Beginning balance	
	Principal	Interest	Principal	Interest
	VND	VND	VND	VND
Hanviland Joint Stock	1,008,457,950	1,599,649,952	1,008,457,950	1,550,975,047
Nga Hong Khanh Company Limited	32,824,017,564	4,642,084,796	32,824,017,564	2,619,418,356
Mrs. Nguyen Thi Binh	249,184,204	-	249,184,204	-
	34,081,659,718	6,241,734,748	34,081,659,718	4,170,393,403

19 OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND
Beginning balance of previous year	**150,000,000,000**	**861,600,000**	**2,134,352,218**	**(122,879,388,182)**	**30,116,564,036**
Loss for previous period	-	-	-	(993,874,466)	(993,874,466)
Ending balance of previous period	**150,000,000,000**	**861,600,000**	**2,134,352,218**	**(123,873,262,648)**	**29,122,689,570**
Beginning balance of current year	**150,000,000,000**	**861,600,000**	**2,134,352,218**	**(122,449,455,608)**	**30,546,496,610**
Loss for this period	-	-	-	(7,945,877,371)	(7,945,877,371)
Decrease due to additional working capital	-	-	-	(2,813,010,306)	(2,813,010,306)
Ending balance of this period	**150,000,000,000**	**861,600,000**	**2,134,352,218**	**(133,208,343,285)**	**19,787,608,933**

b) Details of Contributed capital

	Ending balance VND	Rate	Beginning balance VND	Rate
Mr. Duong Hung Cuong	21,441,000,000	14.29%	21,441,000,000	14.29%
Mrs. Tran Thi Toan	36,539,600,000	24.36%	36,539,600,000	24.36%
Mr. Ha Trong Khoa	7,546,000,000	5.03%	7,546,000,000	5.03%
Others	84,473,400,000	56.32%	84,473,400,000	56.32%
	150,000,000,000	100%	150,000,000,000	100%

c) Capital transactions with owners and distribution of dividends and profits

	Current period VND	Prior period VND
Owner's contributed capital		
- At the beginning of the year	150,000,000,000	150,000,000,000
- At the end of the period	150,000,000,000	150,000,000,000

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	15,000,000	15,000,000
Quantity of issued shares	15,000,000	15,000,000
- *Common shares*	*15,000,000*	*15,000,000*
Quantity of outstanding shares in circulation	15,000,000	15,000,000
- *Common shares*	*15,000,000*	*15,000,000*
Par value per share: VND 10,000 / share		

e) Company's reserves

	Ending balance VND	Beginning balance VND
Development and investment funds	2,134,352,218	2,134,352,218
	2,134,352,218	2,134,352,218

20 OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating lease commitments

The Company entered into Land Lease Agreement No. 16/HĐ-TĐ dated 15 July 2009 for land located in Quang Trung Ward, Vinh City for the purpose of constructing the Nghe An Petroleum Tower. The leased land area is 3,159 m². The lease term is valid until 22 June 2079. The Company is required to pay annual land rental fees until the land is reclaimed by the State. The Company pays the full amount of annual land rental fees and subsequently recovers these amounts from tenants through building service charges.

b) Operating leased assets

The Company is the lessee and leased [office, building, plant, machinery and equipments] under operating lease contracts. As at 30 June 2026, total future minimum lease payables under non-cancellable operating leasecontracts are presented as follows:

	Ending balance VND	Beginning balance VND
Under 1 year	91,851,852	245,138,889
From 1 year to 5 years	83,333,333	111,111,111

21 REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	Current period VND	Prior period VND
Revenue from property management and leasing	6,323,497,855	11,235,241,637
Revenue from real estate sales (21.1)	25,088,239,356	17,515,034,093
	31,411,737,211	28,750,275,730

(21.1) The Company has recognized real estate sales revenue from the Hung Loc Urban Area project amounting to VND 25,088,239,356.

22 COST OF GOODS SOLD AND PROVISION OF SERVICES

	Current period VND	Prior period VND
Cost of services for real estate management and	4,109,664,194	3,086,328,999
Cost of real estate sales (22.1)	24,659,360,016	18,536,298,174
	28,769,024,210	21,622,627,173

(22.1) This is the cost of goods sold for the real estate properties at the Hung Loc Urban Area project

23 FINANCIAL INCOME

	Current period VND	Prior period VND
Interest income	922,027	142,901
	922,027	142,901

24 FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expenses	2,514,971,044	3,136,009,109
	2,514,971,044	3,136,009,109
In which: Financial expenses paid to related parties (Detailed in Note 34)	1,234,183,060	2,983,427,136

25 SELLING EXPENSES

	Current period VND	Prior period VND
Labour expenses	885,960,822	752,034,791
Depreciation expenses	205,675,782	199,620,762
Expenses of outsourcing services	2,276,112,123	2,261,931,741
Other expenses	206,039,353	297,163,960
	3,573,788,080	3,510,751,254

26 GENERAL AND ADMINISTRATIVE EXPENSES

	Current period VND	Prior period VND
Labour expenses	1,216,487,609	852,459,529
Tools, instruments and supplies expenses	7,699,073	26,667,676
Depreciation expenses	93,755,358	99,810,378
Expenses of outsourcing services	191,013,112	157,649,269
Other expenses	466,442,691	453,025,883
	1,975,397,843	1,589,612,735

27 OTHER INCOME

	Current period VND	Prior period VND
Management fee from shophouse leasing	-	168,532,273
Others	7,715,435	10,000,000
	7,715,435	178,532,273

28 OTHER EXPENSES

	Current period VND	Prior period VND
Tax arrears collected under Decision No. 2931/QĐ-NAN	2,528,808,383	-
Interest on late payment of tax	4,062,426	59,975,099
Fines	-	3,850,000
Others	200,058	-
	2,533,070,867	63,825,099

29 CURRENT CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Total profit before tax	(7,945,877,371)	(993,874,466)
Increase	2,532,870,809	63,825,099
- *Ineligible expenses*	*2,532,870,809*	*63,825,099*
Taxable income	(5,413,006,562)	(930,049,367)
Current CIT expense (tax rate 20%)	-	-
Adjustment of tax expenses from previous year to current period	2,813,010,306	-
Tax payable at the beginning of the year	(3,313,010,306)	-
Tax paid in the period	(350,000,000)	-
Corporate income tax payable at the end of the period	**(850,000,000)**	-

30 BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	Current period VND	Prior period VND
Net profit after tax	(7,945,877,371)	(993,874,466)
Profit distributed to common shares	(7,945,877,371)	(993,874,466)
Average number of outstanding common shares in circulation in the period	15,000,000	15,000,000
Basic earnings per share	(530)	(66)

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

31 BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period VND	Prior period VND
Labour expenses	2,578,585,527	2,061,644,130
Tools, instruments and supplies	7,699,073	26,667,676
Depreciation expenses	299,431,140	299,431,140
Taxes, fees and charges	497,262,072	212,272,676
Expenses of outsourcing services	18,880,331,777	11,171,909,626
Other expenses	673,197,044	816,143,388
	22,936,506,633	14,588,068,636

32 SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim financial statements.

33 SEGMENT REPORTING

a) Under business fields

	Real estale sales VND	Real estale management and leasing services VND	**Grand total VND**
Net revenue from sales to external customers	25,088,239,356	6,323,497,855	31,411,737,211
Cost of goods sold	24,659,360,016	4,109,664,194	28,769,024,210
Profit from business activities	**428,879,340**	**2,213,833,661**	**2,642,713,001**
The total cost of acquisition of fixed assets	-	-	-
Segment assets	138,195,221,465	6,274,281,839	144,469,503,304
Unallocated assets			16,197,412,106
Total assets	138,195,221,465	6,274,281,839	160,666,915,410
Segment liabilities	128,918,952,702	161,299,197	129,080,251,899
Unallocated liabilities			11,799,054,578
Total liabilities	128,918,952,702	161,299,197	140,879,306,477

34 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company were as follows:

Related parties	Relation
Mr. Duong Hung Cuong	Major shareholder
Mrs. Nguyen Thi Binh	Mrs. Nguyen Thi Binh – Mother of Mr. Thai Ngoc Thanh, Director of Enterprise No. 12 (XN12)
Nga Hong Khanh Company Limited	The Director was the mother of Mr. Duong Hung Cuong, a major shareholder. From 6 April 2026, the Director was replaced and is no longer considered a related party.
Phu Nguyen Nga Viet Co., Ltd	Mr. Duong Dung Tien was the Director. He ceased to be a related party effective 05/05/2026 as he was no longer the Director of the Company's
Members of the Board of Directors, Board of Directors, Board of Supervisors, other managers of the Company	Key management member of the Company

In addition to the related party information presented in the above notes, the Company had the following transactions with related parties during the period:

	Current period VND	Prior period VND
Dividends paid	**1.234.183.060**	**2.388.743.803**
Nga Hong Khanh Company Limited	1.234.183.060	2.388.743.803
Phu Nguyen Nga Viet Co., Ltd	-	594.683.333

Manager's income

Remuneration, salaries and other income of members of the Board of Directors, General Director, Supervisory Board and other managers were as follows:

	Position	Current period VND	Prior period VND
Mr.Duong Dung Tien	Chairman (Reappointed on 28 April 2026)	78,000,000	60,000,000
Mr.Tran Luong Son	Member of the Board of Directors (Resignted the Member of the BOD and appointed Chairman of the BOD on 28 April 2026, resignted The General Director on 28 April 2026)	115,474,070	94,290,000
Mrs.Tran Thi Toan	Member of the BOD (Appointed on 11 June 2026)	5,000,000	-
Mr.Phan Sy Hung	Member of the BOD (Appointed on 11 June 2026)	5,000,000	-
Mr.Tran Dinh Quang	Member of the BOD and General Director (Resignted the Deputy General Director, Appointed General Director on 28 April 2026)	153,101,855	88,890,000
Mr.Tran Hoang Dat	Deputy Director	88,903,460	47,832,000
Mr.Phan Dinh Chung	Head of the Supervisory	90,323,845	44,832,000
Mrs.Nguyen Thi Van Khanh	Member of the Supervisory	39,421,640	31,301,196
Mrs.Dang Thi Quynh Nga	Member of the Supervisory	20,790,858	30,892,500

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

33 COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Statement of Income, Interim Statement of Cash flows, and related notes is that of the Interim Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

CÔNG TY CP ĐẦU TƯ VÀ THƯƠNG MẠI DẦU KHÍ NGHỆ AN
TP. VINH - T. NGHỆ AN

Thai Thi Huong	Thai Thi Huong	Tran Dinh Quang
Preparer	Chief Accountant	Legal Representative
		Approved, 13 August 2026