

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Quarter 1 of 2026

(As at 31/03/2026)

Unit: VND

ITEMS	CODE	NOTES	ENDING BALANCE	OPENING BALANCE
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
A. Current assets [(100)=110+120+130+140+150+160]	100		53.911.945.878	47.221.109.957
I. Cash and cash equivalents	110	1	12.592.864.954	7.518.633.240
1. Cash	111		12.592.864.954	7.518.633.240
2. Cash equivalents	112		0	0
II. Short-term financial investments	120		0	0
1. Trading securities	121			
2. Provision for diminution in value of trading securities (*)	122			
3. Held-to-maturity investments	123			
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for loss on other short-term investments (*)	126			
III. Short-term receivables	130		19.440.665.933	17.669.781.510
1. Short-term trade receivables	131	3a	15.619.735.388	14.757.767.543
2. Short-term prepayments to suppliers	132		3.045.692.358	2.056.399.094
3. Short-term internal receivables	133			
4. Short-term receivables according to construction contract progress	134			
5. Other short-term receivables	135	4	1.869.034.497	1.949.411.183
6. Provision for doubtful short-term receivables (*)	136		-1.093.796.310	-1.093.796.310
7. Assets awaiting resolution	137			
IV. Inventories	140		20.402.598.130	19.678.838.160
1. Inventories	141	7	20.402.598.130	19.678.838.160
2. Provision for decline in value of inventories (*)	149			
V. Short-term biological assets	150		0	0
1. Livestock for one-time product harvest - short-term	151			
2. Seasonal crops or one-time product harvest crops - short-term	152			
3. Provision for impairment of short-term biological assets (*)	153			
VI. Other short-term assets	160		1.475.816.861	2.353.857.047
1. Short-term prepaid expenses	161		345.596.664	338.743.513
2. Deductible VAT	162		68.069.289	0
3. Taxes and other receivables from the State	163	17	1.062.150.908	2.015.113.534
4. Government bond purchase and resale transactions	164			
5. Other short-term assets	165	14		
B. Non-current assets	200		172.480.328.863	176.100.847.602
(200)=210+220+230+240+250+260+270				
I. Long-term receivables	210		87.500.000	87.500.000
1. Long-term trade receivables	211	3b	70.000.000	70.000.000
2. Long-term prepayments to suppliers	212			



ITEMS	CODE	NOTES	ENDING BALANCE	OPENING BALANCE
1	2	3	4	5
3. Working capital at subordinates	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215	4	17.500.000	17.500.000
6. Provision for doubtful long-term receivables (*)	216			
II. Fixed assets	220		125.148.161.220	131.512.290.426
1. Tangible fixed assets	221	9	125.148.161.220	131.512.290.426
- Cost	222		389.844.532.737	389.964.329.537
- Accumulated depreciation (*)	223		-264.696.371.517	-258.452.039.111
2. Finance lease fixed assets	224		0	0
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		0	0
- Cost	228			
- Accumulated amortization (*)	229			
III. Long-term biological assets	230		0	0
1. Livestock for periodic product harvest	231			
a. Immature livestock for periodic product harvest	232			
b. Mature livestock for periodic product harvest	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Livestock for one-time product harvest - long-term	236			
3. Seasonal crops or one-time product harvest crops - long-term	237			
4. Provision for impairment of long-term biological assets (*)	238			
IV. Investment properties	240		0	0
- Cost	241			
- Accumulated amortisation (*)	241			
V. Long-term assets in progress	250	8	18.629.278.593	13.731.411.351
1. Long-term work in progress	251			
2. Construction in progress	252		18.629.278.593	13.731.411.351
VI. Long-term financial investments	260		0	0
1. Investments in subsidiaries	261			
2. Investments in associates and joint ventures	262			
3. Equity investments in other entities	263			
4. Provision for long-term investments in other entities (*)	264			0
5. Long-term held-to-maturity investments	265			
6. Provision for long-term held-to-maturity investments (*)	266			
VII. Other long-term assets	270		28.615.389.050	30.769.645.825
1. Long-term prepaid expenses	271	13	28.569.716.792	30.624.541.314
2. Deferred income tax assets	272		45.672.258	145.104.511
3. Long-term equipment, materials and spare parts	273			
4. Other long-term assets	274	4		
5. Goodwill	279			
Total assets (280 = 100 + 200)	280		226.392.274.741	223.321.957.559
C. Liabilities (300)=310+330	300		117.131.282.478	118.870.323.027
I. Short-term liabilities	310		81.692.777.460	83.570.358.367
1. Short-term trade payables	311	16	27.013.462.075	20.932.742.997
2. Short-term advances from customers	312		653.841.190	659.801.471
3. Dividends and profits payable	313	17		
4. Short-term statutory obligations	314		558.205.052	1.060.781.513
5. Payables to employees	315	18	7.645.188.757	14.073.318.474

ITEMS	CODE	NOTES	ENDING BALANCE	OPENING BALANCE
1	2	3	4	5
6. Short-term accrued expenses	316		53.788.990	52.568.567
7. Short-term internal payables	317			
8. Short-term payables according to construction contract progress	318			
9. Short-term deferred revenue	319	19		0
10. Other short-term payables	320	15	3.402.288.866	2.749.370.666
11. Short-term loans and finance lease liabilities	321		41.356.185.144	42.869.157.293
12. Short-term provisions	322			
13. Bonus and welfare fund	323		1.009.817.386	1.172.617.386
14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
II. Long-term liabilities	330		35.438.505.018	35.299.964.660
1. Long-term trade payables	331	16		
2. Long-term advances from customers	332		16.826.133.920	16.826.133.920
3. Long-term statutory obligations	333			
4. Long-term accrued expenses	334			
5. Long-term internal payables on working capital	335			
6. Long-term internal payables	336			
7. Long-term deferred revenue	337	19		
8. Other long-term payables	338			
9. Long-term loans and finance lease liabilities	339		18.612.371.098	18.473.830.740
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred tax liabilities	342			
13. Long-term provisions	343			
14. Science and technology development fund	344			
D. Owner's equity	400	25	109.260.992.263	104.451.634.532
1. Owner's contributed capital	411		55.680.000.000	55.680.000.000
- Ordinary shares with voting rights	411a		55.680.000.000	55.680.000.000
- Preference shares	411b			
2. Share premium	412		6.024.502.460	6.024.502.460
3. Bond conversion options	413			
4. Other owner's equity	414			
5. Treasury shares (*)	415			
6. Asset revaluation differences	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418		18.697.189.166	18.697.189.166
9. Other equity funds	419			
10. Undistributed post-tax profits	420		28.859.300.637	24.049.942.906
- Accumulated undistributed profit after tax to the end of the previous period	420a		24.412.206.997	13.221.335.302
- Undistributed profit after tax for the current period	420b		4.447.093.640	10.828.607.604
11. Non-controlling interests	429			
Total resources (440 = 300 + 400)	440		226.392.274.741	223.321.957.559

Preparer

Pham Thi Hanh

Pham Thi Hanh

Chief Accountant

Pham Thi Thu Trang

Pham Thi Thu Trang

Approved, 20 April 2026

Legal representative



Nguyen Trong Thuy
Nguyen Trong Thuy

CONSOLIDATED INCOME STATEMENT

Accounting period from 01/01/2026 to 31/03/2026

Unit: VND

ITEMS	CODE	NOTES (VI)	Quarter 1		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sale of goods and rendering of services	01	1	99.342.896.218	93.799.599.067	99.342.896.218	93.799.599.067
2. Revenue deductions (05+06+07)	02	2	0	0	0	0
3. Net revenue from sale of goods and rendering of services (10=01-02)	10		99.342.896.218	93.799.599.067	99.342.896.218	93.799.599.067
4. Cost of sales	11	3	84.341.823.475	78.521.341.657	84.341.823.475	78.521.341.657
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		15.001.072.743	15.278.257.410	15.001.072.743	15.278.257.410
6. Gain/loss from disposal or sale of investment properties	21					
7. Financial income	22	4	3.652.190	3.059.980	3.652.190	3.059.980
8. Financial expenses	23	5	1.078.452.380	1.462.228.045	1.078.452.380	1.462.228.045
<i>In which: Interest expenses</i>	24		955.189.711	1.000.925.862	955.189.711	1.000.925.862
9. Share of profit or loss in associates and joint ventures	25		0	0		0
10. Selling expenses	26	8	1.591.750.473	1.040.359.238	1.591.750.473	1.040.359.238
11. General and administrative expenses	27	8	6.811.353.310	6.103.297.709	6.811.353.310	6.103.297.709
12. Net operating profit (30=20+21+22-(23+25+26+27))	30		5.523.168.770	6.675.432.398	5.523.168.770	6.675.432.398
13. Other income	31	6	36.592.345	101.961.353	36.592.345	101.961.353
14. Other expenses	32	7	36.352.687	58.547.800	36.352.687	58.547.800
15. Other profit (40=31-32)	40		239.658	43.413.553	239.658	43.413.553
16. Total accounting profit before tax (50=30+40)	50		5.523.408.428	6.718.845.951	5.523.408.428	6.718.845.951
17. Current corporate income tax expenses	51	10	1.137.911.747	1.449.726.331	1.137.911.747	1.449.726.331
18. Deferred corporate income tax expenses	52	11	-61.596.959	-67.072.114	-61.596.959	-67.072.114
19. Net profit after corporate income tax (60=50-51-52)	60		4.447.093.640	5.336.191.734	4.447.093.640	5.336.191.734
20. Net profit after tax attributable to shareholders of the parent company	61		4.447.093.640	5.336.191.734	4.447.093.640	5.336.191.734
21. Net profit after tax attributable to non-controlling interests	62					
22. Basic earnings per share	70		799	958	799	958
23. Diluted earnings per share	71					

Preparer



Pham Thi Hanh

Chief Accountant



Pham Thi Thu Trang

Approved, 20 April 2026

Legal representative




Nguyen Trong Thuy

CONSOLIDATED STATEMENT OF CASH FLOWS
(Under the indirect method)

Accounting period from 01/01/2026 to 31/03/2026

ITEMS	CODE	NOTES	QUARTER 1 OF 2026	QUARTER 1 OF 2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		5.523.408.428	6.718.845.951
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		6.364.129.206	6.427.753.017
- Provisions	03		0	
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04		0	
- Profits, losses from investing and financial activities	05		-3.652.190	-3.059.980
- Interest expense	06		955.189.711	1.000.925.862
- Other adjustments	07			
3. Operating profit before changes in working capital	08		12.839.075.155	14.144.464.850
- Increase/decrease in receivables	09		-1.436.720.654	1.998.097.811
- Increase/decrease in inventories	10		128.122.063	2.747.523.039
- Increase/decrease in payables (excluding interest payable, corporate income tax payable)	11		2.468.464.957	-1.590.023.096
- Increase, decrease in prepaid expenses	12		2.424.076.821	1.324.240.737
- Increase/decrease in trading securities	13		0	
- Interest expenses paid	14		-958.427.130	-1.005.773.290
- Corporate income tax paid	15		0	-368.000.000
- Other receipts from operating activities	16		0	
- Other payments for operating activities	17		-162.800.000	-46.700.000
Net cash flows from operating activities	20		15.301.791.212	17.203.830.051
II. Net cash flows from investing activities				
1. Cash paid to purchase and construct fixed assets and other long-term assets	21		-8.466.779.897	-1.423.650.440
2. Proceeds from disposals of fixed assets and other long-term assets	22		0	0
3. Cash paid for lending or purchase of debt instruments of other entities	23		0	
4. Cash received from recovery of loans or resale of debt instruments of other entities	24		0	
5. Cash paid for investments in capital of other entities	25		0	
6. Cash received from recovery of investments in other entities	26		0	
7. Cash received from interest, dividends and shared profits	27		3.652.190	3.059.980
Net cash flows from investing activities	30		-8.463.127.707	-1.420.590.460
III. Net cash flows from financing activities				
1. Cash received from issuing shares or capital contributions from owners	31			
2. Cash paid to return capital contributions to owners or repurchase issued shares	32			
3. Cash received from borrowings	33		22.053.472.039	7.007.772.947
4. Cash paid for principal of borrowings	34		-23.817.903.830	-14.223.584.771
5. Cash paid for principal of finance lease liabilities	35		0	
6. Dividends and profits paid to owners	36		0	0
Net cash flows from financing activities	40		-1.764.431.791	-7.215.811.824
Net cash flows for the period (50=20+30+40)	50		5.074.231.714	8.567.427.767
Cash and cash equivalents at the beginning of the period	60		7.518.633.240	3.809.921.091
Effect of foreign exchange differences	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	70		12.592.864.954	12.377.348.858

Preparer



Pham Thi Hanh

Chief Accountant



Pham Thi Thu Trang

Approved, 20 April 2026

Legal representative



Nguyen Trong Thuy

**PETROLIMEX HAIPHONG TRANSPORTATION AND SERVICES JOINT STOCK
No. 16 Ngo Quyen - Ngo Quyen Ward - Hai Phong City**

Form B09-DN

(Issued with Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Minister of Finance)

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
3 months of 2026**

I. CORPORATE OVERVIEW

- 1 - Form of ownership: Joint Stock Company.
- 2 - Business sectors: Waterway transportation, petroleum trading, real estate business, repair and shipbuilding of transport vehicles, mechanical production, import-export, trading of
- 3 - Principal business activities: Waterway transportation, petroleum trading, real estate business, repair and shipbuilding of waterway vehicles, mechanical production.
- 4 - Normal operating cycle
- 5 - Characteristics of the enterprise's operations during the fiscal year affecting the financial
- 6 - Corporate structure
- List of subsidiaries

There is 01 subsidiary: PTS HAI PHONG SHIPYARD COMPANY LIMITED

Address: No. 16 Ngo Quyen, Ngo Quyen Ward, Hai Phong City

Parent Company's ownership interest: 100%

Parent Company's voting rights: 100%

- List of associates and joint ventures
- List of units
- 7 - Number of employees at the end of the period:

Average number of employees during the period:

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

- 1 - Fiscal year: Beginning 01/01/2026 - Ending 31/12/2026
- 2 - Currency used in accounting: Vietnam Dong

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

- 1 - Applicable accounting regime: The consolidated financial statements are prepared based on accounting principles in accordance with Circular No. 202/2014/TT-BTC dated December 22, 2014 and Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Ministry of
- 2 - Statement of compliance with accounting standards and system: Applying Vietnamese Accounting Standards issued by the Ministry of Finance
- 3 - Accounting form applied: Computerized accounting (under the General Journal form)

IV. APPLICABLE ACCOUNTING POLICIES

- 1 - Principles for translation of financial statements prepared in foreign currencies into
- 2 - Types of exchange rates applied during the accounting period
- 3 - Principles for determining the effective interest rate used for discounting cash flows
- 4 - Principles for recognition of cash equivalents: Actual exchange rate
- 5 - Accounting principles for financial investments
 - Investments in subsidiaries are prepared on a consolidated basis; investments in associates are presented using the equity method
 - Investments in short-term securities: At actual purchase price plus brokerage fees
 - Other short-term and long-term investments.
 - Method of making provision for devaluation of short-term and long-term investments: Based on the price as at 31/12 minus the average purchase price during the period, using the
- 6 - Accounting principles for receivables: Detailed monitoring by each counterparty, original maturity, and remaining maturity remaining at the time of reporting
- 7 - Principles for recognition of inventories:

- Principles for recognition of inventories: At cost.
 - Method of calculating inventory value: Weighted average method at the time of
 - Inventory accounting method: Perpetual inventory system.
 - Method of making provision for inventories: No plan available.
 - 8 - Principles for recognition and depreciation of fixed assets:
 - Principles for recognition of fixed assets (tangible, intangible, finance lease): At cost.
 - Methods of depreciation of fixed assets (tangible, intangible, finance lease): Straight-line
 - 9 - Accounting principles for biological assets: None
 - 10 - Accounting principles for business cooperation contracts
 - 11 - Accounting principles for prepaid expenses
- Recognised based on actual incurred expenses paid and awaiting allocation
- Allocation method: Allocated on a straight-line basis
- 12 - Accounting principles for trade payables
 - 13 - Accounting principles for dividends and profits payable:
 - 14 - Principles for recognition of accrued expenses: Accruing expenses payable during the
 - 15 - Principles for recognition of deferred revenue
 - 16 - Accounting principles for provisions
 - 17 - Accounting principles for deferred corporate income tax
 - 18 - Principles for recognition of loans and finance lease liabilities
- Recognised at actual value at each point in time, with detailed monitoring by each
- 19 - Principles for recognition and capitalisation of borrowing costs
- Borrowing costs directly attributable to the investment in assets under construction are
- 20 - Principles for recognition of convertible bonds
 - 21 - Principles for recognition of owner's equity
 - Principles for recognition of owner's equity, share premium, and other owner's equity: upon increase of charter capital, when shares are issued at a price higher than par value, and
 - Principles for recognition of asset revaluation differences:
 - Principles for recognition of foreign exchange differences:
 - Principles for recognition of undistributed profit:
 - 22 - Principles and methods for recognition of revenue and other income
 - Sales revenue: Complying with 4 conditions for recognition of revenue from rendering of services as prescribed in Standard No. 14
 - Revenue from rendering of services: Complies with 4 conditions for recognition of revenue from rendering of services as prescribed in the standards item No. 14
 - Financial income: Complying with 2 conditions for recognition of revenue from rendering of services as prescribed in Standard No. 14.
 - Construction contract revenue:
 - 23 - Accounting principles for revenue deductions
 - 24 - Accounting principles for cost of goods sold: Ensuring the matching principle with
 - 25 - Accounting principles for financial expenses: Based on actual incurrence
 - 26 - Accounting principles for selling expenses and general and administrative expenses:
 - 27 - Accounting principles for the sale and disposal of fixed assets and investment properties
 - 28 - Principles and methods for recognition of current corporate income tax expenses and costs deferred corporate income tax: Current income tax expense is determined on the basis of
 - 29 - Other accounting principles and methods.

30 - Principles and methods for preparing the consolidated financial statements

Elimination of intra-group transactions: Balances of items in the balance sheet, intra-group transactions between the parent company and its subsidiary, and unrealized intra-group profits arising from these transactions are fully eliminated. Unrealized losses arising from intra-group transactions are also eliminated, unless the cost giving rise to such losses is not recoverable.

1151 ← 07 2/15

Quarter 1 of 2026

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

Unit: VND

NO.	ITEMS	ENDING BALANCE	OPENING
1	2	3	4
1	Cash and cash equivalents		
-	Cash on hand	2.421.816.159	2.124.101.497
-	Cash at bank	10.171.048.795	5.394.531.743
	<i>Cash at Vietnam Joint Stock Commercial Bank for Industry and Trade - Ngo Quyen Branch</i>	3.306.645.811	1.154.226.479
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 1</i>	133.797.978	69.721.092
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 2</i>	45.860.000	2.792.181
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch - Petrol Station No. 3</i>	38.988.100	2.394
	<i>Cash at Prosperity and Development Joint Stock Commercial Bank - Hai Phong Branch</i>	197.406.555	447.869.664
	<i>Cash at Joint Stock Commercial Bank for Foreign Trade of Vietnam - South Hai Phong Branch</i>	6.448.350.351	3.719.919.933
-	Cash in transit	0	
-	Cash equivalents	0	
	Total	12.592.864.954	7.518.633.240
2	Financial investments (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
3	Trade receivables (Detailed appendix attached)	ENDING BALANCE	OPENING BALANCE
4	Other receivables (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
5	Assets awaiting resolution	ENDING BALANCE	OPENING BALANCE
6	Bad debts (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
7	Inventories	ENDING BALANCE	OPENING BALANCE
8	Long-term work in progress (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
9	Increases and decreases in tangible fixed assets (Detailed appendix attached)	ENDING BALANCE	OPENING BALANCE
10	Increase/decrease in intangible fixed assets	ENDING BALANCE	OPENING BALANCE
11	Increase/decrease in finance lease fixed assets	ENDING BALANCE	OPENING BALANCE
12	Biological assets	ENDING BALANCE	OPENING BALANCE
13	Increase/decrease in investment properties	ENDING BALANCE	OPENING BALANCE
14	Prepaid expenses	ENDING BALANCE	OPENING BALANCE
a	Short-term	345.596.664	338.743.513
-	Prepaid expenses regarding operating leases of fixed assets		
-	Tools and supplies issued for use		
-	Borrowing costs		
-	Other items	345.596.664	338.743.513
b	Long-term	28.569.716.792	30.624.541.314
-	Pre-operating expenses		
-	Insurance expenses		
-	Major repairs of fixed assets	28.012.357.075	29.977.521.008
-	Other items	557.359.717	647.020.306
	Total	28.915.313.456	30.963.284.827
15	Other assets	ENDING BALANCE	OPENING BALANCE
a	Short-term		
b	Long-term		
-	Total	0	0
16	Loans and finance lease liabilities (Detailed appendix attached)	ENDING BALANCE	OPENING BALANCE
17	Trade payables	ENDING BALANCE	OPENING BALANCE
a	Short-term	3.583.409.964	8.438.122.176
-	Details of each counterparty accounting for 10% or more of total payables		
-	Other payables	3.583.409.964	8.438.122.176
b	Long-term	0	0
-	Other payables	0	0
c	Overdue debts not yet paid		
d	Trade payables to related parties:	23.430.052.111	12.494.620.821
	<i>Hai Phong Petrolimex Gas Company Limited</i>	32.192.640	15.655.680
	<i>Petrolimex Petrochemical Corporation - JSC</i>		
	<i>Duc Giang Petroleum General Depot</i>	285.626.887	434.035.162
	<i>Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port</i>	1.311.856.720	20.191.680
	<i>Petrolimex Joint Stock Tanker Company</i>		
	<i>Petrolimex Hai Phong One Member Limited Liability Company</i>	18.420.470.511	8.390.915.158
	<i>Vipco Halong CO.,LTD</i>	2.065.024.741	2.247.652.482
	<i>Vitaco Danang Company Limited</i>	1.040.187.587	1.229.851.280

NO.	ITEMS	ENDING BALANCE	OPENING
1	2	3	4
	<i>VITACO DANANG COMPANY LIMITED - Nha Trang Branch</i>	121.189.055	
	<i>Vitaco Saigon Company Limited</i>	153.503.970	156.319.379
	<i>Petrolimex Ninh Binh One Member Limited Liability Company</i>		
	<i>PJICO HP Insurance Company</i>		
	<i>Petrolimex Gia Lai One Member Limited Liability Company</i>		
	<i>Petrolimex Can Tho One Member Limited Liability Company</i>		
	<i>Petrolimex Nghe An One Member Limited Liability Company</i>		
	<i>Petrolimex Khanh Hoa One Member Limited Liability Company</i>		
	<i>Vietnam National Petroleum Group</i>		
	<i>Petrolimex Vung Tau Branch - Petrolimex Sai Gon One Member Limited Liability Company</i>		
	<i>Petrolimex Equipment Joint Stock Company</i>		
18	Dividends and profits payable	ENDING BALANCE	OPENING BALANCE
	Dividends and profits payable		
19	Statutory obligations (Detailed schedule attached)	ENDING BALANCE	OPENING BALANCE
20	Accrued expenses	ENDING BALANCE	OPENING BALANCE
a	Short-term		
-	Accrual for salary expenses during annual leave	53.788.990	52.568.567
-	Accrued cost of goods sold for goods and real estate sold		
-	Other accruals	53.788.990	52.568.567
b	Long-term		
-	Loan interest	0	0
-	Other items		
	Total	53.788.990	52.568.567
21	Other payables	ENDING BALANCE	OPENING BALANCE
a	Short-term		
-	Surplus assets awaiting resolution		
-	Trade union fee	2.274.995.964	1.966.008.431
-	Social insurance	254.004.328	0
-	Health insurance	282.544.575	140.652.630
-	Unemployment insurance	155.137.421	96.942.891
-	Payables regarding equitisation		
-	Short-term deposits and collateral received	0	0
-	Other payables	435.606.578	545.766.714
	Total	3.402.288.866	2.749.370.666
b	Long-term		
-	Long-term deposits received		
-	Other payables		
	Total	0	0
c	Overdue debts not yet paid		
	Total	0	0
22	Deferred revenue		
23	Bonds issued		
24	Preferred shares classified as liabilities		
25	Provisions for payables		
a	Short-term		
-	Provision for product and goods warranties		
-	Provision for construction warranties		
-	Other provisions for payables		
	Total		
a	Long-term		
26	Deferred corporate income tax assets and deferred corporate income tax liabilities	ENDING BALANCE	OPENING BALANCE
a	Deferred corporate income tax assets		
-	Deferred corporate income tax assets related to deductible temporary differences deductible		
-	Deferred corporate income tax assets related to unused tax losses		
-	Deferred corporate income tax assets related to unused tax incentives		
-	Reversal of deferred corporate income tax assets recognised in prior years	45.672.258	145.104.511
		ENDING BALANCE	OPENING BALANCE
b	Deferred corporate income tax liabilities		
-	Deferred corporate income tax liabilities arising from taxable temporary differences		
-	Reversal of deferred tax liabilities recognised in prior years		
-	Deferred corporate income tax liabilities		
27	Owners' equity		

NO.	ITEMS	ENDING BALANCE	OPENING
1	2	3	4
a	Statement of changes in owners' equity (Detailed appendix attached)		
b	Details of owners' invested capital		
-	State-owned capital	28.396.800.000	28.396.800.000
-	Capital contributed by other parties	27.283.200.000	27.283.200.000
	Total	55.680.000.000	55.680.000.000
	*Value of bonds converted into shares during the year		
	*Number of treasury shares		
c	Capital transactions with owners and distribution of dividends and profits	QUARTER 1/2026	QUARTER 1/2025
-	Owners' invested capital		
+	Contributed capital at the beginning of the year	55.680.000.000	55.680.000.000
+	Contributed capital increased during the quarter		
+	Contributed capital decreased during the quarter		
+	Contributed capital at the end of the quarter	55.680.000.000	55.680.000.000
-	Dividends and profits distributed		
	Dividends, advances		
d	Dividends		
-	Dividends declared after the end of the annual accounting period		
+	Dividends declared on ordinary shares		
+	Dividends declared on preference shares		
-	Unrecognised accumulated dividends on preferred shares		
dd	Shares	ENDING BALANCE	OPENING BALANCE
-	Number of shares registered for issuance	5.568.000	5.568.000
-	Number of shares sold to the public	5.568.000	5.568.000
+	Ordinary shares	5.568.000	5.568.000
+	Preferred shares		
-	Number of treasury shares		
+	Ordinary shares		
+	Preferred shares		
-	Number of outstanding shares	5.568.000	5.568.000
+	Ordinary shares	5.568.000	5.568.000
+	Preferred shares		
*	Par value of outstanding shares: VND/share	10.000	10.000
28	Asset revaluation differences		
29	Foreign exchange differences		
30	Off-balance sheet items	ENDING BALANCE	OPENING BALANCE
-	Materials and goods held for custody, processing, and consignment	0	0
-	Goods held for sale on behalf of others, received on consignment, and pledged or mortgaged	0	0
-	Bad debts written off	668.834.614	668.834.614

VI ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1	Total revenue from sale of goods and rendering of services	QUARTER 1/2026	QUARTER 1/2025
-	Revenue from sale of goods	37.368.273.939	31.419.111.349
-	Revenue from rendering of services (excluding construction services)	61.974.622.279	62.380.487.718
-	Revenue from construction services		
+	Revenue from construction services arising during the period		
+	Total accumulated revenue from construction services recognised up to the end of the accounting period		
-	Revenue from subsidies and price supplements		
-	Other revenue		
	Total	99.342.896.218	93.799.599.067
2	Revenue deductions	QUARTER 1/2026	QUARTER 1/2025
	In which		
-	Trade discounts		
-	Sales rebates		
-	Sales returns		
	Total	0	0
3	Cost of goods sold	QUARTER 1/2026	QUARTER 1/2025
-	Cost of goods sold and finished goods sold	36.058.778.258	30.167.528.810
-	Cost of services rendered (including construction services)	48.283.045.217	48.353.812.847
-	Value of inventories lost during the period		
-	Value of each type of inventory shortage exceeding the normal limit during the period		
-	Production costs in excess of normal capacity charged directly to cost of sales		

NO.	ITEMS	ENDING BALANCE	OPENING
1	2	3	4
	- Provision for devaluation of inventories and provision for devaluation of biological assets		
	- Reductions in cost of sales		
	Total	84.341.823.475	78.521.341.657
4	Gain/loss from disposal and liquidation of investment properties	QUARTER 1/2026	QUARTER 1/2025
	- Revenue from disposal and liquidation of investment properties		
	- Carrying amount of investment properties		
	- Expenses for disposal and liquidation of investment properties		
	Total	0	0
5	Financial income	QUARTER 1/2026	QUARTER 1/2025
	- Interest income from deposits and loans	3.652.190	3.059.980
	- Gain from disposal and liquidation of financial investments		
	- Dividends and profits shared in cash or non-monetary assets		
	- Foreign exchange gains		
	- Interest from credit sales and instalment sales		
	- Payment discounts received		
	- Other financial income		
	Total	3.652.190	3.059.980
6	Financial expenses	QUARTER 1/2026	QUARTER 1/2025
	- Loan interest expenses	955.189.711	1.000.925.862
	- Loss from disposal and liquidation of financial investments		
	- Foreign exchange loss		
	- Interest from credit purchases and instalment purchases		
	- Payment discounts payable		
	- Provision for diminution in value of trading securities and provision for loss of investments in other entities		
	- Costs of unsuccessful issuance of bonds and shares		
	- Other financial expenses	123.262.669	461.302.183
	- Reductions in financial expenses		
	Total	1.078.452.380	1.462.228.045
7	Other income	QUARTER 1/2026	QUARTER 1/2025
	- Disposal and sale of fixed assets	4.454.545	0
	- Gain from revaluation of assets upon capital contribution		
	- Fines received		
	- Tax reductions		
	- Grants, sponsorships, and gifts recognised as other income		
	- Other items	32.137.800	101.961.353
	Total	36.592.345	101.961.353
8	Other expenses	QUARTER 1/2026	QUARTER 1/2025
	- Net book value of fixed assets and expenses from disposal and sale of fixed assets		
	- Loss from revaluation of assets upon capital contribution		
	- Fines incurred	1.469.465	11.500.000
	- Other expenses	34.883.222	47.047.800
	Total	36.352.687	58.547.800
9	Selling expenses and general and administrative expenses	QUARTER 1/2026	QUARTER 1/2025
a	General and administrative expenses incurred during the period	6.811.353.310	6.103.297.709
	In which:		
	- Salaries	3.562.404.082	3.502.013.100
	- Depreciation of fixed assets	197.417.607	218.140.995
	- External services	622.731.898	603.347.237
	- Transaction costs	234.480.588	174.568.178
	- Other expenses	2.194.319.135	1.605.228.199
b	Selling expenses incurred during the period	1.591.750.473	1.040.359.238
	In which:		
	- Salaries	931.118.957	544.327.372
	- Depreciation of fixed assets	101.527.875	96.052.875
	- Other expenses	559.103.641	399.978.991
10	Production and business costs by element	QUARTER 1/2026	QUARTER 1/2025
	- Raw materials and consumables expenses	20.307.161.482	21.060.078.708
	- Labour costs	19.639.425.335	17.474.134.501
	- Depreciation of fixed assets	6.364.129.206	6.427.753.017
	- External services	1.836.761.195	1.604.375.857
	- Other expenses in cash	10.151.811.255	10.290.353.711
	Total	58.299.288.473	56.856.695.794
11	Current corporate income tax expenses	QUARTER 1/2026	QUARTER 1/2025
	- Accounting profit before tax		

NO.	ITEMS	ENDING BALANCE	OPENING
1	2	3	4
-	Tax calculated at the current corporate income tax rate		
	Adjustments		
-	Non-taxable income		
-	Non-deductible expenses		
-	Under/over-provision from previous years		
-	Taxable income		
-	Tax rate		
-	Total current corporate income tax expenses	1.137.911.747	1.449.726.331
12	Deferred corporate income tax expenses	QUARTER 1/2026	QUARTER 1/2025
-	Deferred income tax expenses arising from taxable temporary differences		
-	Deferred income tax expenses arising from the reversal of deferred income tax assets		
-	Deferred income tax income arising from temporary differences deductible		
-	Deferred corporate income tax income arising from unused tax losses and unused tax incentives		
-	Deferred corporate income tax income arising from the reversal of deferred income tax liabilities		
-	Total deferred corporate income tax	-61.596.959	-67.072.114
-	Other payables		

VII SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

Principal repayments under normal loan agreements

VIII OTHER INFORMATION

		QUARTER 1/2026	QUARTER 1/2025
1	Contingent liabilities, commitments and other financial information		
2	Events arising after the end of the annual accounting period		
3	Information on related parties:		
4	Presentation of assets, revenue and business results by segment (by business sector or geographical area) in accordance with Accounting Standard No. 28 Segment reporting		
5	Comparative information (changes in information in the financial statements of the previous accounting period)		
6	Going concern information		
7	Other information		

Preparer



Pham Thi Hanh

Chief Accountant



Pham Thi Thu Trang

Approved, 20 April 2026

Legal representative




Nguyen Trong Thuy

3. TRADE RECEIVABLES

Quarter 1 of 2026

Unit: VND

ITEMS	ENDING BALANCE		OPENING BALANCE	
	Book value	Provision	Book value	Provision
a/ Short-term trade receivables	3.769.183.271	1.093.796.310	3.519.898.811	1.093.796.310
- Customers accounting for 10% or more of total receivables				
- Other customers	3.769.183.271	1.093.796.310	3.519.898.811	1.093.796.310
b/ Long-term trade receivables	70.000.000	0	70.000.000	0
- Customers accounting for 10% or more of total receivables				
- Other customers	70.000.000		70.000.000	
c/ Trade receivables from related parties	11.850.552.117	0	11.237.868.732	0
- Vietnam National Petroleum Group	4.158.438.878		3.819.394.423	
- Petrolimex Petrochemical Corporation - JSC				
- Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port	2.318.929.289		2.291.279.289	
- Petrolimex Thanh Hoa One Member Limited Liability Company				
- Petrolimex Kinh Bac Branch - Petrolimex Bac Ninh One Member Limited Liability Company	339.545.866		116.371.238	
- Petrolimex Bac Ninh One Member Limited Liability Company	1.408.229.546		961.572.517	
- Petrolimex Phu Tho One Member Limited Liability Company	3.464.954.654		3.930.504.552	
- Viet Nam Petroleum Transport Joint Stock Company				
- Petrolimex Joint Stock Tanker Company	8.942.400			
- Petrolimex Ninh Binh One Member Limited Liability Company	151.511.484		118.746.713	
- Pts Hai Phong Shipyard Company Limited				
Total	15.689.735.388	1.093.796.310	14.827.767.543	1.093.796.310

4. OTHER RECEIVABLES

Quarter 1 of 2026

Unit: VND

ITEMS	ENDING BALANCE		OPENING BALANCE	
	Book value	Provision	Book value	Provision
a - Short-term	1.869.034.497	0	1.949.411.183	0
Dividends and profits receivable				
Receivables from employees	648.368.577		661.861.316	
Short-term deposits and collateral				
Lending of non-monetary assets				
Payments on behalf				
Other receivables	1.220.665.920		1.287.549.867	
b - Long-term	17.500.000	0	17.500.000	0
Dividends and profits receivable				
Receivables from employees				
Short-term deposits and collateral	17.500.000		17.500.000	
Lending of non-monetary assets				
Payments on behalf				
Other receivables				
c - Receivables from BCC contracts under joint control				
Total	1.886.534.497	0	1.966.911.183	0

6. BAD DEBTS

Quarter 1 of 2026

Unit: VND

NO.	DESCRIPTION	ENDING BALANCE			OPENING BALANCE		
		Cost of debt	Recoverable amount	Debtors	Cost of debt	Recoverable amount	Debtors
I	Total overdue debt	70.000.000	70.000.000		70.000.000	70.000.000	
1	Customers accounting for over 10% of total overdue debt						
2	Other customers	70.000.000	70.000.000		70.000.000	70.000.000	
II	Recoverability of overdue receivables	0	0		0	0	

11/2/2026 10:00:00

7. INVENTORIES

Quarter 1 of 2026

Unit: VND

ITEMS	ENDING BALANCE		OPENING BALANCE	
	Cost	Provision	Cost	Provision
- Goods in transit				
- Raw materials	11.422.193.255		11.214.667.320	
- Tools and supplies	6.540.464		10.670.399	
- Work in progress	6.539.273.661		6.607.490.986	
- Finished goods				
- Merchandise	2.434.590.750		1.846.009.455	
- Goods sent to agents				
- Raw materials and supplies in tax-suspension warehouse				
Total	20.402.598.130	0	19.678.838.160	0

8. LONG-TERM ASSETS IN PROGRESS

Quarter 1 of 2026

Unit: VND

ITEMS	ENDING BALANCE	OPENING BALANCE
a) Long-term work in progress	0	0
b) Construction in progress	18.629.278.593	13.731.411.351
In which:		
- Liquidation	59.984.973	59.984.973
- New construction of vessel PTS31	7.891.424.618	6.125.887.909
- New construction of vessel PTS32	10.649.433.002	7.545.538.469
- Vessel PTS18	2.616.000	
- Vessel PTS19	2.616.000	
- Vessel PTS22	981.000	
- Vessel PTS23	2.616.000	
- Vessel PTS24	2.616.000	
- Vessel PTS25	2.616.000	
- Vessel PTS26	2.616.000	
- Vessel PTS27	2.616.000	
- Vessel PTS28	2.781.000	
- Vessel PTS29	3.181.000	
- Vessel PTS30	3.181.000	
Total	18.629.278.593	13.731.411.351

9. DETAILED SCHEDULE OF INCREASES AND DECREASES IN FIXED ASSETS

Quarter 1 of 2026

ITEMS	BUILDINGS AND STRUCTURES	MACHINERY AND EQUIPMENT	MEANS OF TRANSPORT AND TRANSMISSION	MANAGEMENT EQUIPMENT	OTHER FIXED ASSETS	TOTAL
COST OF TANGIBLE FIXED ASSETS						
Opening balance	16.892.099.019	4.843.335.759	366.369.773.882	1.692.426.219	166.694.658	389.964.329.537
- Purchased during the year						0
- Completed construction investment						0
- Other increases						
- Reclassification to investment properties						
- Disposals and sales		119.796.800				119.796.800
- Other decreases (adjustments)						
Closing balance	16.892.099.019	4.723.538.959	366.369.773.882	1.692.426.219	166.694.658	389.844.532.737
ACCUMULATED						
Opening balance	14.351.468.582	4.051.939.266	238.448.372.816	1.433.563.789	166.694.658	258.452.039.111
- Depreciation during the period	140.674.971	48.078.114	6.154.544.448	20.831.673		6.364.129.206
- Other increases						
- Reclassification to investment properties						
- Disposals and sales		119.796.800		0		119.796.800
- Other decreases (adjustments)						
Closing balance	14.492.143.553	3.980.220.580	244.602.917.264	1.454.395.462	166.694.658	264.696.371.517
NET BOOK VALUE OF TANGIBLE FIXED ASSETS						
- Opening balance	2.540.630.437	791.396.493	127.921.401.066	258.862.430	0	131.512.290.426
- As at the end of the period	2.399.955.466	743.318.379	121.766.856.618	238.030.757	0	125.148.161.220

- Net book value of tangible fixed assets pledged or mortgaged as collateral for loans at the end of the period: VND 90,505,203,186
- Historical cost of tangible fixed assets fully depreciated but still in use at the end of the period: VND 146,181,841,316
- Cost of fixed assets at the end of the period awaiting disposal
- Commitments for large-value purchases and sales of tangible fixed assets in the future:
- Other changes in tangible fixed assets:

16. LOANS AND FINANCE LEASE LIABILITIES

Quarter 1 of 2026

Unit: VND

ITEMS	ENDING BALANCE	DURING THE PERIOD		OPENING BALANCE
		Increase	Decrease	
a/ Short-term loans	31.150.985.144	19.687.331.681	19.626.703.830	31.090.357.293
Short-term loans from Vietcombank - South Hai Phong Branch	30.760.985.144	19.297.331.681	19.626.703.830	31.090.357.293
Short-term loans from individuals	390.000.000	390.000.000	0	0
b/ Current portion of long-term loans				
Current portion of long-term loans from Vietcombank - South Hai Phong Branch	10.205.200.000	2.617.600.000	4.191.200.000	11.778.800.000
c/ Long-term loans				
Long-term loans from Vietcombank - South Hai Phong Branch	18.612.371.098	2.756.140.358	2.617.600.000	18.473.830.740
d/ Loans from related parties				
Total	59.968.556.242	25.061.072.039	26.435.503.830	61.342.988.033

19. TAXES AND OTHER OBLIGATIONS TO THE STATE BUDGET

From: 01/01/2026 to 31/03/2026

Item	Opening balance payable	Opening balance of receivables	Payables incurred during the period	Amount paid during the period	Closing balance of payables	Closing balance of receivables
I. Taxes	1.060.781.513	2.015.113.534	4.886.741.980	4.436.355.815	558.205.052	1.062.150.908
1. Value added tax on domestic sales	615.263.388	1.041.331.753	2.777.316.919	3.268.138.687	124.441.620	1.041.331.753
2. Value added tax on imports						
3. Special consumption tax						
4. Import and export duties						
5. Corporate income tax		973.781.781	1.137.911.747		184.949.121	20.819.155
6. Personal income tax	418.490.172		871.359.314	1.075.214.128	214.635.358	
7. Natural resources tax						
8. Land and housing tax						
9. Land rental	27.027.953		100.154.000	93.003.000	34.178.953	
10. Other taxes						
II. Other payables	0	0	1.469.465	1.469.465	0	0
1. Surcharges						
2. Fees and charges			1.469.465	1.469.465		
3. Other payables						
Total	1.060.781.513	2.015.113.534	4.888.211.445	4.437.825.280	558.205.052	1.062.150.908

27. STATEMENT OF CHANGES IN OWNER'S EQUITY

Quarter 1 of 2026

Unit: VND

Item	Owners' invested capital	Share premium	Investment and development	Undistributed post-tax profits	Total
Opening balance of the previous year	55.680.000.000	6.024.502.460	18.697.189.166	17.091.443.198	97.493.134.824
- Increase during the previous year					
- Profit during the previous year				10.828.607.604	10.828.607.604
- Other increases					
- Decrease during the period (Profit distribution)				3.784.000.000	3.784.000.000
- Loss during the previous year					
- Other decreases				86.107.896	86.107.896
Closing balance of the previous year (Opening balance of the current period)	55.680.000.000	6.024.502.460	18.697.189.166	24.049.942.906	104.451.634.532
- Increase during the period					
- Profit during the period				4.447.093.640	4.447.093.640
- Other increases					
- Decrease during the period					
- Loss during the period					
- Other decreases				-362.264.091	-362.264.091
Closing balance	55.680.000.000	6.024.502.460	18.697.189.166	28.859.300.637	109.260.992.263

Related party information

INTERNAL TRANSACTIONS WITHIN CONSTRUCTION GROUP
Quarter 1 of 2026

Unit: VND

NO.	Entity name	Q1/2026			Q1/2025		
		Revenue	Tax	Total	Revenue	Tax	Total
A	PETROLIMEX HAIPHONG TRANSPORTATION AND SERVICES JOINT STOCK COMPANY sells to:	61.629.416.439	4.930.353.310	66.559.769.749	61.988.933.922	4.959.272.032	66.948.205.954
I	Revenue from rendering of services	61.629.416.439	4.930.353.310	66.559.769.749	61.981.068.169	4.958.485.457	66.939.553.626
1	Vietnam National Petroleum Group	42.399.124.025	3.391.929.918	45.791.053.943	46.480.305.949	3.718.424.479	50.198.730.428
2	Petrolimex Phu Tho One Member Limited Liability Company	13.829.454.796	1.106.356.384	14.935.811.180	12.288.115.510	983.049.241	13.271.164.751
3	PTN Chemicals Company Limited			0			0
4	Petrolimex Petrochemical Corporation - JSC			0			0
5	Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port	511.711.034	40.936.883	552.647.917			0
6	Petrolimex Ninh Binh One Member Limited Liability Company	1.439.438.280	115.155.063	1.554.593.343	1.591.801.563	127.344.125	1.719.145.688
7	Petrolimex Bac Ninh One Member Limited Liability Company	3.127.013.984	250.161.116	3.377.175.100	1.274.875.811	101.990.065	1.376.865.876
8	Kinh Bac Branch - Petrolimex Bac Ninh One Member Limited Liability Company	314.394.320	25.151.546	339.545.866	345.969.336	27.677.547	373.646.883
9	Petrolimex Hai Phong One Member Limited Liability Company			0			0
10	Petrolimex Joint Stock Tanker Company	8.280.000	662.400	8.942.400			0
11	VIET NAM PETROLEUM TRANSPORT JOINT STOCK COMPANY			0			0
12	Vipco Halong CO.,LTD			0			0
13	Hai Phong Cua Cam Port Joint Stock Company			0			0
II	Other income	0	0	0	7.865.753	786.575	8.652.328
1	PJICO HP Insurance Company			0	7.865.753	786.575	8.652.328
B	PETROLIMEX HAIPHONG TRANSPORTATION AND SERVICES JOINT STOCK COMPANY buys	47.950.142.824	2.859.569.457	50.809.712.281	37.959.543.406	3.629.608.585	41.589.151.991
1	Petrolimex Petrochemical Corporation - JSC	194.351.000	15.548.080	209.899.080	544.897.000	54.489.700	599.386.700
2	Petrolimex Ha Noi One Member Limited Liability Company			0			0
3	Petrolimex Hai Phong One Member Limited Liability Company	36.782.229.630	2.122.475.935	38.904.705.565	31.341.767.148	3.088.046.520	34.429.813.668
4	Duc Giang Petroleum General Depot (pumping fees)	643.922.610	51.513.808	695.436.418	379.591.710	30.367.337	409.959.047
5	HAI PHONG PETROLIMEX GAS COMPANY LIMITED	15.312.000	1.227.960	16.539.960	31.819.200	3.181.920	35.001.120
6	Petrolimex Quang Ninh One Member Limited Liability Company	48.871.200	3.909.696	52.780.896			0
7	Petrolimex Quang Ninh One Member Limited Liability Company - B12 Oil Port	3.250.291.270	160.435.552	3.410.726.822	320.850.000	27.278.750	348.128.750
8	PJICO HP Insurance Company (Insurance proceeds)	787.785.956	78.778.595	866.564.551	785.565.665	78.556.567	864.122.232
9	VIETNAM NATIONAL PETROLEUM GROUP (shortage of goods)	137.066.306		137.066.306	623.800.351		623.800.351
10	Petrolimex Bac Ninh One Member Limited Liability Company (inventory shortage)	116.402.920		116.402.920	9.259.720		9.259.720

NO.	Entity name	Q1/2026			Q1/2025		
		Revenue	Tax	Total	Revenue	Tax	Total
11	Petrolimex Nghe An One Member Limited Liability Company			0	165.425.500	16.542.550	181.968.050
12	Petrolimex Ninh Binh One Member Limited Liability Company	726.065.004	56.507.415	782.572.419	774.166.792	75.194.934	849.361.726
13	Petrolimex Joint Stock Tanker Company			0			0
14	Petrolimex Equipment Joint Stock Company			0	25.250.000	2.020.000	27.270.000
15	Vipco Halong CO.,LTD	490.000.000	39.200.000	529.200.000	437.500.000	35.000.000	472.500.000
16	Vitaco Danang Company Limited	809.622.350	64.065.838	873.688.188	1.172.790.145	92.547.913	1.265.338.058
17	VITACO DANANG COMPANY LIMITED - Nha Trang Branch	22.900.000	1.760.000	23.760.000	44.000.000	3.520.000	47.520.000
18	Vitaco Saigon Company Limited	27.272.727	2.181.819	29.454.546	27.272.727	2.181.819	29.454.546
19	Petrolimex Thanh Hoa One Member Limited Liability Company (shortage of goods)			0			0
20	Petrolimex Phu Tho One Member Limited Liability Company	3.875.034.012	260.147.041	4.135.181.053	935.060.237	87.410.918	1.022.471.155
21	Petrolimex Kinh Bac Branch - Petrolimex Bac Ninh One Member Limited Liability Company			0			0
22	Petrolimex Can Tho One Member Limited Liability Company	4.087.310	231.435	4.318.745	319.492.245	31.901.260	351.393.505
23	Vipco Ha Long One Member Limited Company - Haiphong Branch			0			0
24	Petrolimex Khanh Hoa One Member Limited Liability Company			0			0
25	Petrolimex Asphalt Branch Hai Phong			0			0
26	Petrolimex Gia Lai One Member Limited Liability Company			0			0
27	Nha Be Petroleum General Depot			0	2.777.340	222.187	2.999.527
28	Petrolimex Vung Tau Branch - Petrolimex Sai Gon One Member Limited Liability Company	10.763.849	861.108	11.624.957			0
29	Vanphong Bonded Petroleum Terminal Joint Venture Company Limited	9.064.680	725.175	9.789.855	18.257.626	1.146.210	19.403.836
30	Petrolimex Information Technology And Telecommunication Joint Stock Company			0			0

SEGMENT REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2025

Unit: VND

	REPAIR AND NEW CONSTRUCTION OF WATERWAY VESSELS	PETROLEUM TRADING	LUBRICANT TRADING	WATERWAY TRANSPORT	REAL ESTATE TRADING	OTHER SERVICES	SUM
REVENUE							
Total revenue	331.237.730	31.416.065.892	3.045.457	61.981.068.169	0	68.181.819	93.799.599.067
Inter-segment revenue							0
Revenue	331.237.730	31.416.065.892	3.045.457	61.981.068.169	0	68.181.819	93.799.599.067
OPERATING RESULTS							
Segment results	-413.475.956	-53.118.805	-13.355.072	8.571.382.597	0	43.167.699	8.134.600.463
Interest income							3.059.980
Other income not related to production and business activities							-1.418.814.492
Corporate income tax							-1.382.654.217
Profit for the year	0	0	0	0	0	0	5.336.191.734

SEGMENT REPORTING FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

Unit: VND

	REPAIR AND NEW CONSTRUCTION OF WATERWAY VESSELS	PETROLEUM TRADING	LUBRICANT TRADING	WATERWAY TRANSPORT	REAL ESTATE TRADING	OTHER SERVICES	SUM
REVENUE							
Total revenue	856.916.874	37.367.385.051	888.888	61.117.705.405	0	0	99.342.896.218
Inter-segment revenue							0
Revenue	856.916.874	37.367.385.051	888.888	61.117.705.405	0	0	99.342.896.218
OPERATING RESULTS							
Segment results	69.372.781	-756.330.424	116.849	7.284.809.754	0	0	6.597.968.960
Interest income							3.652.190
Other income not related to production and business activities							-1.078.212.722
Corporate income tax							-1.076.314.788
Profit for the year	0	0	0	0	0	0	4.447.093.640

SEGMENT ASSETS AND SEGMENT LIABILITIES FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2025

Unit: VND

	REPAIR AND NEW CONSTRUCTION OF WATERWAY VESSELS	PETROLEUM TRADING	LUBRICANT TRADING	WATERWAY TRANSPORT	REAL ESTATE TRADING	OTHER SERVICES	SUM
ASSETS							
Fixed assets	39.666.674	1.051.457.509	0	145.219.986.005	0	372.160.112	146.683.270.300
Construction in progress	0	0	0	227.130.433			227.130.433
Receivables	93.257.240	1.236.918.573	0	11.296.655.366	1.693.547.178	0	14.320.378.357
Inventories	1.517.478.491	1.563.391.134	90.103.364	9.482.206.326	8.226.488.914	0	20.879.668.229
Unallocated assets							40.232.887.388
Total assets	1.650.402.405	3.851.767.216	90.103.364	166.225.978.130	9.920.036.092	372.160.112	222.343.334.707
LIABILITIES							
Payables	412.599.100	20.193.487.468	0	10.525.222.104	17.275.278.600	0	48.406.587.272
Borrowings payable		8.000.000.000		50.425.952.747			58.425.952.747
Unallocated liabilities							12.706.429.079
Total liabilities	412.599.100	28.193.487.468	0	60.951.174.851	17.275.278.600	0	119.538.969.098

SEGMENT ASSETS AND SEGMENT LIABILITIES FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

Unit: VND

	REPAIR AND NEW CONSTRUCTION OF WATERWAY VESSELS	PETROLEUM TRADING	LUBRICANT TRADING	WATERWAY TRANSPORT	REAL ESTATE TRADING	OTHER SERVICES	SUM
ASSETS							
Fixed assets	5.666.674	1.053.861.268	0	120.897.638.360	0	257.649.320	122.214.815.622
Construction in progress	0	0	0	18.629.278.593	0	0	18.629.278.593
Receivables	3.749.311.042	2.049.927.713	0	13.209.715.967	1.824.217.612	0	20.833.172.334
Inventories	188.526.359	2.348.487.040	86.103.710	11.245.296.052	6.534.184.969	0	20.402.598.130
Unallocated assets							44.312.410.062
Total assets	3.943.504.075	5.452.276.021	86.103.710	163.981.928.972	8.358.402.581	257.649.320	226.392.274.741
LIABILITIES							
Payables	488.400.412	18.424.311.701	0	7.839.348.039	17.705.125.033	0	44.457.185.185
Borrowings payable	390.000.000	7.467.626.282		50.676.301.520			58.533.927.802
Unallocated liabilities							14.140.169.491
Total liabilities	878.400.412	25.891.937.983	0	58.515.649.559	17.705.125.033	0	117.131.282.478