DONG NAI BUILDING MATERIAL AND FUEL JOINT STOCK COMPANY

Form No. B01a-DN
(Enclosed with Circular No. 99/2025/TT-BTC dated October 27, 2025 of Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

Items	Code	Note	June 30, 2026	January 1, 2026
1	2	3	4	5
A. CURRENT ASSETS	**100**		**564,888,767,423**	**552,937,373,497**
I. Cash and cash equivalents	**110**	**V.1**	**34,517,704,131**	**17,734,176,989**
1. Cash	111		34,517,704,131	17,734,176,989
2. Cash equivalents	112			
II. Short-term financial investments	**120**		**301,009,810,027**	**251,213,914,849**
1. Trading securities	121			
2. Provision for impairment of trading securities (*)	122			
3. Held-to-maturity investments	123	**V.2**	301,009,810,027	251,213,914,849
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments (*)	126			
III. Short-term receivables	**130**		**102,220,410,226**	**174,543,168,769**
1. Short-term trade receivables	131	**V.3**	103,839,647,564	86,667,900,117
2. Short-term prepayments to suppliers	132	**V.4**	19,784,016,922	49,953,367,986
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
5. Other short-term receivables	135	**V.5**	827,131,858	44,826,285,136
6. Provision for doubtful short-term receivables (*)	136	**V.7**	(26,144,193,912)	(10,818,192,264)
7. Shortage of assets awaiting resolution	137	**V.6**	3,913,807,794	3,913,807,794
IV. Inventories	**140**		**111,081,223,291**	**109,298,746,951**
1. Inventories	141	**V.8**	111,081,223,291	109,298,746,951
2. Provision for impairment of inventories (*)	142			
V. Current biological assets	**150**			
1. Short-term livestock for single agricultural production	151			
2. Seasonal crops or short-term crops for single agricultural production	152			
3. Provision for impairment of current biological assets (*)	153			
VI. Other current assets	**160**		**16,059,619,748**	**147,365,939**
1. Short-term deferred expenses	161	**V.11**	497,850,383	147,365,939
2. Deductible value-added tax	162		15,561,769,365	
3. Taxes and other receivables from the State Budget	163			

Items	Code	Note	June 30, 2026	January 1, 2026
1	2	3	4	5
4. Repurchase transactions in Government bonds	164			
5. Other current assets	165			
B. NON-CURRENT ASSETS	**200**		**156,125,526,490**	**91,060,596,243**
I. Long–term receivables	**210**		**3,354,198,000**	**4,085,826,000**
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212	**V.4**	2,672,408,000	3,465,936,000
3. Working capital from sub-units	213			
4. Long-term intra-company receivables	214			
5. Other long-term receivables	215	**V.5**	681,790,000	619,890,000
6. Provision for doubtful long-term receivables (*)	216			
II. Fixed assets	**220**		**43,408,494,468**	**19,699,821,907**
1. Tangible fixed assets	221	**V.9**	7,252,040,963	8,626,363,470
- Historical cost	222		39,188,172,922	39,188,172,922
- Accumulated depreciation (*)	223		(31,936,131,959)	(30,561,809,452)
2. Financial lease fixed assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	**V.10**	36,156,453,505	11,073,458,437
- Historical cost	228		37,802,677,564	12,677,677,564
- Accumulated depreciation (*)	229		(1,646,224,059)	(1,604,219,127)
II. Current biological assets	**230**			
1. Livestock for periodic agricultural production	231			
a) Immature livestock for periodic agricultural production	232			
b) Mature livestock for periodic agricultural production	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for single agricultural production	236			
3. Seasonal crops or long-term crops for single agricultural production	237			
4. Provision for impairment of non-current biological assets (*)	238			
IV. Investment property	240			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Non-current assets-in progress	**250**		**282,899,988**	**282,899,988**
1. Long-term work in progress	251			
2. Construction in progress	252		282,899,988	282,899,988
VI. Long-term financial investments	**260**	**V.2**	**106,228,971,352**	**64,382,331,352**
1. Investments in subsidiaries	261		95,255,657,146	
2. Investments in joint ventures and associates	262		1,100,000,000	54,509,017,146

Items	Code	Note	June 30, 2026	January 1, 2026
1	2	3	4	5
3. Investments in equity of other entities	263		10,000,000,000	10,000,000,000
4. Provision for long-term financial investments (*)	264		(126,685,794)	(126,685,794)
5. Long-term held-to-maturity investments	265			
6. Provision for long-term held-to-maturity investments (*)	266			
VII. Other non-current assets	**270**		**2,850,962,682**	**2,609,716,996**
1. Long-term deferred expenses	271	**V.11**	2,850,962,682	2,609,716,996
2. Deferred income tax assets	272			
3. Long-term equipment, materials and spare parts	273			
4. Other non-current assets	274			
TOTAL ASSETS (280 = 100 + 200)	**280**		**721,014,293,913**	**643,997,969,740**
EQUITY				
C. LIABILITIES	**300**		**506,370,236,983**	**449,358,905,390**
I. Current liabilities	**310**		**500,553,670,316**	**443,443,139,806**
1. Short-term trade payables	311	**V.13**	1,691,862,143	2,407,228,983
2. Short-term prepayments from customers	312	**V.14**	7,373,843,206	6,091,098,633
3. Payable dividends and profits	313			
4. Taxes and short-term payables to the State Budget	314	**V.15**	4,877,611,055	2,200,177,887
5. Payables to employees	315		1,589,433,814	1,510,611,615
6. Short-term accrued expenses	316	**V.16**	2,070,876,963	2,729,941,863
7. Short-term intra-company payables	317			
8. Payables under schedule of construction contract	318			
9. Short-term deferred revenue	319		150,436,364	123,545,455
10. Other short-term payables	320	**V.17**	807,544,890	3,236,496,325
11. Short-term borrowings and financial lease liabilities	321	**V.12**	480,326,174,860	424,246,860,530
12. Provision for short-term payables	322			
13. Bonus and welfare fund	323		1,665,887,021	897,178,515
14. Price stabilization fund	324			
15. Repurchase transactions in Government bonds	325			
II. Non-current liabilities	**330**		**5,816,566,667**	**5,915,765,584**
1. Long-term trade payables	331			
2. Long-term prepayments from customers	332			
3. Taxes and long-term payables to the State Budget	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital received	335			
6. Long-term intra-company payables	336			
7. Long-term deferred revenue	337			
8. Other long-term payables	338	**V.17**	5,816,566,667	5,915,765,584

Items	Code	Note	June 30, 2026	January 1, 2026
1	2	3	4	5
9. Long-term borrowings and financial lease liabilities	339	V.12		
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred income tax liabilities	342			
13. Provision for long-term payables	343			
14. Science and technology development fund	344			
D. EQUITY	**400**		**214,644,056,930**	**194,639,064,350**
1. Paid-in capital	411		158,480,630,000	158,480,630,000
- Voting ordinary shares	411a		158,480,630,000	158,480,630,000
- Preference shares	411b			
2. Capital surplus	412			
3. Bond conversion option	413			
4. Other equity	414			
5. Treasury shares	415			
6. Differences from asset revaluation	416			
7. Exchange rate differences	417			
8. Investment and development fund	418			
9. Other equity funds	419			
11. Undistributed profit after tax	420		56,163,426,930	36,158,434,350
- Accumulated undistributed profit after tax at the end of the previous period	420a		35,389,725,844	20,784,264,235
- Undistributed profit after tax for the current period	420b		20,773,701,086	15,374,170,115
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**721,014,293,913**	**643,997,969,740**

Dong Nai, July 16, 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
(Signature and full name)	*(Signature and full name)*	*(Signature, full name and seal)*
(Signed)	*(Signed)*	*(Signed and sealed)*
Nguyen Thanh Hai	**Vu Thi Kim Thanh**	**Nguyen Hoang Linh**

DONG NAI BUILDING MATERIAL AND FUEL JOINT STOCK COMPANY

Form No. B02a-DN
(Enclosed with Circular No. 99/2025/TT-BTC dated October 27, 2025 of Minister of Finance)

SEMI-ANNUAL INCOME STATEMENT

Quarter 2, 2026

Unit: VND

Items	Code	Note	Quarter 2		Accumulated from the beginning of the year to the end of the quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sale of goods and services rendered	01	VI.1	1,064,957,129,339	724,354,621,771	1,973,406,848,312	1,580,912,517,899
2. Revenue deductions	02					
3. Net revenue from sale of goods and services rendered (10 = 01 - 02)	10		1,064,957,129,339	724,354,621,771	1,973,406,848,312	1,580,912,517,899
4. Cost of goods sold	11	VI.2	1,038,607,596,041	706,865,079,343	1,900,011,971,919	1,545,045,966,055
5. Gross revenue from sale of goods and services rendered (20 = 10 - 11)	20		26,349,533,298	17,489,542,428	73,394,876,393	35,866,551,844
6. Gains / Losses on sale and disposal of investment property	21					
7. Financial income	22	VI.3	5,834,888,717	4,600,829,451	9,068,184,090	7,890,302,304
8. Financial expenses	23	VI.4	10,902,126,902	6,092,981,083	18,144,267,331	11,926,008,984
- In which: Interest expense	24		10,902,126,902	6,092,981,083	18,144,267,331	11,926,008,984
9. Selling expenses	25	VI.7	5,890,726,114	5,463,637,544	12,035,356,621	11,014,956,758
10. General & Administrative expenses	26	VI.8	4,760,702,723	5,174,711,059	25,196,794,598	10,504,784,796
11. Net operating profit (30 = 20 + 21 + 22 - (23 + 25 + 26)	30		10,630,866,276	5,359,042,193	27,086,641,933	10,311,103,610
12. Other income	31	VI.5	385,255	67,331,923	615,689	84,861,489
13. Other expenses	32	VI.6	844,080,344	76,152,073	1,001,781,264	326,342,384
14. Other profit (40 = 31 - 32)	40		(843,695,089)	(8,820,150)	(1,001,165,575)	(241,480,895)
15. Total accounting profit before tax (50 = 30 + 40_	50		9,787,171,187	5,350,222,043	26,085,476,358	10,069,622,715
16. Current corporate income tax expense	51	VI.10	1,919,902,824	817,304,468	5,311,775,272	1,844,663,375

Items	Code	Note	Quarter 2		Accumulated from the beginning of the year to the end of the quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		7,867,268,363	4,532,917,575	20,773,701,086	8,224,959,340
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Dong Nai, July 16, 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
(Signature and full name)	*(Signature and full name)*	*(Signature, full name and seal)*
(Signed)	*(Signed)*	*(Signed and sealed)*
Nguyen Thanh Hai	**Vu Thi Kim Thanh**	**Nguyen Hoang Linh**

DONG NAI BUILDING MATERIAL AND FUEL JOINT STOCK COMPANY

Form No. B03a-DN
(Enclosed with Circular No. 99/2025/TT-BTC dated October 27, 2025 of Minister of Finance)

SEMI-ANNUAL CASH FLOW STATEMENT

(Under the indirect method)
6 months of 2026

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to the end of the quarter	
			6 months of 2026	6 months of 2025
1	2	3	4	5
I. Cash flow from operating activities			-	-
1. Profit before tax	**01**		**26,085,476,358**	**10,069,622,715**
2. Adjustments			-	-
- Depreciation of fixed assets and investment property	02		1,416,327,439	1,405,980,784
- Provisions	03		15,326,001,648	263,894,603
- Gains or losses on exchange rate differences from revaluation of foreign currency monetary items	04		-	-
- Gains or losses from investment activities	05		(9,068,184,090)	(7,890,302,304)
- Borrowing costs	06		18,144,267,331	11,926,008,984
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	**08**		**51,903,888,686**	**15,775,204,782**
- Increases and decreases in receivables	09		42,166,615,530	11,548,916,386
- Increases and decreases in inventory	10		(1,782,476,340)	30,892,455,459
- Increases and decreases in payables (excluding interest payable and corporate income tax payable)	II		(2,682,916,656)	(1,524,530,003)
- Increases and decreases in prepaid expenses	12		(591,730,130)	(30,891,505)
- Increases and decreases in trading securities	13		-	-
- Paid borrowing costs	14		(18,512,825,719)	(12,284,262,007)
- Paid corporate income tax	15		(2,096,991,471)	(2,612,699,676)
- Other proceeds from operating activities	16		-	-
- Other expenditures on operating activities	17		-	(202,000,000)
Net cash flow from operating activities	***20***		***68,403,563,900***	***41,562,193,436***
II. Cash flow from investing activities			-	-
1. Expenditures on purchase and construction of fixed assets and other non-current assets	21		(25,125,000,000)	-
2. Proceeds from disposal or sale of fixed assets and other non-current assets	22		-	-
3. Expenditures on loans and purchase of debt instruments from other entities	23		(118,210,000,000)	(63,000,000,000)
4. Proceeds from loans and sale of debt instruments of other entities	24		68,500,000,000	51,300,000,000
5. Expenditures on equity investments in other entities	25		(41,846,640,000)	(5,050,320,000)
6. Proceeds from equity investments in other entities	26		-	1,854,792,632

Items	Code	Note	Accumulated from the beginning of the year to the end of the quarter	
			6 months of 2026	6 months of 2025
1	2	3	4	5
7. Proceeds from interests and distributed dividends and profits	27		8,982,288,912	10,217,363,126
Net cash flow from investing activities	*30*		*(107,699,351,088)*	*(4,678,164,242)*
III. Cash flow from financing activities			-	-
1. Proceeds from issuance of shares and receipt of paid-in capital	31		-	-
2. Repayment of paid-in capital to owners and repurchase of issued shares	32		-	-
3. Proceeds from borrowings	33	VII.1	1,583,762,453,620	1,422,259,420,602
4. Repayment of principal	34	VII.2	(1,527,683,139,290)	(1,474,319,200,163)
5. Repayment of financial lease principal	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flow from financing activities	*40*		*56,079,314,330*	*(52,059,779,561)*
Net cash flow during the period (50 = 20 + 30 + 40)	**50**		**16,783,527,142**	**(15,175,750,367)**
Cash and cash equivalents at the beginning of the period	**60**		**17,734,176,989**	**42,620,435,447**
Effect of changes in exchange rates on foreign currency conversion	61		-	
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**		**34,517,704,131**	**27,444,685,080**

Dong Nai, July 16, 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
(Signature and full name)	*(Signature and full name)*	*(Signature, full name and seal)*
(Signed)	*(Signed)*	*(Signed and sealed)*
Nguyen Thanh Hai	**Vu Thi Kim Thanh**	**Nguyen Hoang Linh**

DONG NAI BUILDING MATERIAL AND FUEL JOINT STOCK COMPANY

Form No. B09-DN
(Enclosed with Circular No. 99/2025/TT-BTC dated October 27, 2025 of Minister of Finance)

NOTES TO FINANCIAL STATEMENTS

As at June 30, 2026

I. Operational characteristics of the enterprise

1. Form of capital ownership: Dong Nai Building Material and Fuel Joint Stock Company (the "Company") is an enterprise privatized from a State-owned enterprise under Decision No. 2863/2003/QD.CT.UBT dated September 5, 2003 issued by the People's Committee of Dong Nai Province. The Company operates under Business Registration Certificate for Joint Stock Company No. 4703000089 (new number: 3600661303) initially issued by the Department of Planning and Investment of Dong Nai Province on January 6, 2004, with the 21st registration for change dated November 21, 2024.

The charter capital of the Company as of June 30, 2026 and January 1, 2026 is 158,480,630,000 VND, equivalent to 15,848,063 shares with a par value of 10,000 VND/share.

The shares of the Company are traded on the Upcom stock exchange at the Hanoi Stock Exchange under the ticker symbol BMF, and the first trading day was April 16, 2018.

The headquarters of the Company is located at No. 255B Pham Van Thuan, Tam Hiep Ward, Dong Nai City.

2. Business fields: The Company operates in the commercial sector.

3. Business lines: In accordance with the Business Registration Certificate, the business lines of the Company are as follows:

- Retail of motor fuels in specialized stores. Details: Gasoline, diesel fuel, engine oil, and lubricants (It may be only operated when all business conditions are satisfied under the law);

- Restaurants and mobile establishments for catering services. Details: Restaurants, eateries, food and beverage establishments (excluding bars and beverage services with dancing) (It may be only operated when it is approved by the competent authority and all business conditions are satisfied under the law);

- Automobile and other motor vehicle dealerships. Detail: Passenger car dealerships (12 seats or less);

- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and bamboo reeds) and live animals. Details: Wholesale of agricultural products (implemented under Decision No. 62/2013/QD-TTg dated October 25, 2013 of the Prime Minister);

- Retail of other new goods in specialized stores. Details: Liquefied petroleum gas and fuel (It may be only operated when all business conditions are satisfied under the law);

- Wholesale of other materials and installation equipment in construction. Details: Wholesale of construction materials;

- Production of construction materials from clay (Not produced at the headquarters. It may be only operated when it is approved by the competent authority and all business conditions are satisfied under the law);

- Quarrying of stone, sand and clay. Details: Stone quarrying (It may be only operated when all business conditions are satisfied under the law);

- Sale of spare parts and auxiliary components for automobiles and other motor vehicles;

- Wholesale of other household goods. Details: Household electrical appliances, lamps and lighting fixtures;

- Trading in real estate and land use rights owned, used or leased (It may be only operated when all business conditions are satisfied under the law);

- Maintenance and repair of automobile and other motor vehicle (It may be only operated when all business conditions are satisfied under the law);

- Retail of hardware, paint, glass and other installation equipment in construction in specialized stores. Details: Retail of construction materials;

4. Ordinary production and business cycle: The ordinary production and business cycle of the Company does not exceed 12 months.

II. Accounting period and currency used in accounting

1. Annual accounting period: (Starting from January 1 and ending on December 31 on an annual basis.).

2. Currency used in accounting: Vietnamese Dong (VND).

III. Applicable accounting standards and regime

1. Applicable accounting regime: The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance.

2. Statement on compliance with accounting standards and regime: The Company has applied Vietnamese Accounting Standards and guiding documents issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, guiding circulars, and applicable accounting regime.

IV. Applicable accounting policies, accounting estimates and relevant legal regulations

1. Basis for preparation of financial statements: Financial statements are prepared on an accrual basis (except for information related to cash flows).

2. Foreign currency transactions: During the period, transactions denominated in currencies other than VND are converted to VND at the actual exchange rate at the time of occurrence of such transactions. At the end of the fiscal year, the Company revalues the foreign currency monetary items at the exchange rate on that date.

Exchange rate differences arising during the period from foreign currency transactions are recognized as financial income or financial expenses. Exchange rate differences from revaluation of foreign currency monetary items at the end of the fiscal year, after offsetting increases and decreases, are recognized as financial income or financial expenses.

3. Principles of recognition of cash and cash equivalents: Cash includes cash, demand bank deposits and cash in transit. Cash equivalents are short-term investments with an original maturity of no more than 3 months from the date of investment, that are readily convertible into a defined amount of cash and are not subject to any risk of converting into cash at the date of reporting.

4. Accounting principles for financial investments: Investments in associates: Associate is an entity over which the Company has significant influence, but not control, with respect to its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control over these policies.

Investments in associates are initially recognized at the historical cost, comprising the purchase price or contributed capital, together with costs directly attributable to the investment. Where an investment is made through the contribution of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the date of transaction.

Dividends and profits from periods prior to the investment being acquired are accounted for as aa reduction in the value of the investment itself. Dividends and profits from periods after the investment is acquired are recognized as revenue. Dividends received in the form of shares are only tracked by the number of additional shares received, not the value of the share received.

Provision for impairment of investments in associates is made when an associate incurs losses, with the amount of provision equal to the difference between the actual contributed capital of all parties in the associate and its actual equity multiplied by the ownership interest of the Company, calculated as the ratio of actual contributed capital of the Company to the total actual contributed capital of all parties in the associate.

Increases and decreases in provision for for impairment of investments in associates must be made at the end of the fiscal year and recognized as financial expenses.

5. Accounting principles for receivables:

Receivables are carried at the historical cost less the provision for doubtful receivables.

The classification of receivables into trade receivables and other receivables is carried out on the following principles:

- Trade receivables represent receivables of a commercial nature arising out of purchase and sale transactions between the Company and the buyers that are independent parties of the Company.

- Other receivables represent receivables of a non-commercial nature not arising out of purchase and sale transactions.

Provision for doubtful receivables represents the expected loss due to non-payment by the customers on the balance of receivables at the date of Balance Sheet. The recognition or reversal of provision for doubtful receivables is recorded as general & administrative expenses on the Income Statement.

6. Principles of recognition of inventory:

The inventory is recognized at the lower of historical cost and net realizable value. The historical cost of inventory is measured as follows:

- Goods: Comprising the cost of purchase and other directly attributable costs incurred to obtain the inventory at its current location and condition.

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

- Inventory valuation method: Period-end weighted average method

- Inventory accounting method: Perpetual inventory system

- Method of making provision for impairment of inventory: Provision for impairment of inventory is made for each inventory whose historical cost exceeds its net realizable value. Any increase or decrease in the provision for impairment of inventory required to be made at the end of the accounting period is recognized in cost of goods sold.

7. Principles of recognition and depreciation of fixed assets:

Tangible fixed assets are represented at their historical cost less accumulated depreciation. The historical cost of tangible fixed assets comprises all expenses incurred by the Company to acquire the fixed assets up to the time they are in the condition necessary for their intended use. Expenses incurred after initial recognition are only recorded as increase in historical cost of fixed assets if these expenses are certain to increase future economic benefits to be derived from the use of such assets. Expenses incurred and failing to satisfy the above condition are recognized as production and business expenses in the period.

Upon asset disposal or sale, its historical cost and accumulated depreciation are written off in the financial statements, and any gains or losses arising out of such liquidation are accounted for in the income statement.

Depreciation of tangible fixed assets is calculated using the straight-line depreciation method over the estimated useful life of the assets as follows:

	Number of years
Houses and structures:	4 – 25
Machinery and equipment:	5 – 8
Transportation vehicle:	4 – 8
Management tools and equipment:	5

Intangible fixed assets are represented at their historical cost less accumulated depreciation. The historical cost of intangible fixed assets comprises all expenses incurred by the Company to acquire the fixed assets up to the time they are in the condition necessary for their intended use. Expenses related to intangible fixed assets and incurred after initial recognition are only recorded as production and business expenses in the period, unless these expenses are directly attributable to a specific intangible fixed asset and increase economic benefits to be derived from such asset.

Upon intangible fixed asset sale or disposal, the historical cost and the accumulated depreciation are written off, and any gains or losses arising out of such disposal are recognized as income or expenses in the year.

The intangible fixed assets of the Company consist of:

Land use rights encompass all actual costs incurred by the Company that are directly attributable to the used land, including: Expenditure for acquisition of land use rights, costs for compensation, land clearance and land leveling, registration fees, ... The land use rights are depreciated using the straight-line method over 29 – 50 years.

Computer software

The purchase price of computer software that is not an integral part of relevant hardware is capitalized. The historical cost of computer software is the total cost incurred by the Company up to the time of putting the software into use. Computer software is depreciated using the straight-line method over 5 years.

8. Accounting principles for deferred corporate income tax:

Deferred income tax is the corporate income tax that will be payable or refunded due to temporary differences between the carrying amount of assets and liabilities for the purpose of preparing financial statements and the income tax basis. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are only recognized when it is certain that taxable profits will be available in the future to utilize these deductible temporary differences.

9. Accounting principles for deferred expenses

Prepaid expenses include actual expenses incurred yet related to the production and business performance of multiple accounting periods. The prepaid expenses of the Company comprise the following:

Tools and equipment

Tools and equipment already in use are allocated to expenses using the straight-line method with an allocation period of no more than 36 months.

10. Accounting principles for liabilities: Liabilities and accrued expenses are recognized for future payments related to goods and services received.

11. Principles of recognition of borrowing costs: Borrowing costs comprise interest on loans and other expenses directly attributable to the loans.

12. Principles of recognition and capitalization of borrowing costs: Borrowing costs are recognized as financial expenses in the year unless the borrowing costs are directly attributable to the investment in construction or production of an asset under construction, which is included in the value of such asset (capitalized). The capitalization of borrowing costs ceases when the primary activities necessary for preparing the asset under construction for use or sale have been completed.

13. Principles of recognition of accrued expenses: Accrued expenses are recognized based on reasonable estimates of the amount payable.

14. Principles of recognition of equity: Principles of recognition of paid-in capital: Paid-in capital is recognized based on the actual amount of capital contributed by the shareholders.

15. Principles and methods of recognition of revenue:

- Revenue from sale of goods:

Revenue from sale of goods is recognized when all five (5) conditions are satisfied simultaneously:

(a) The Company has transferred the majority of risks and benefits associated with the ownership of products or goods to the buyer.

(b) The Company no longer holds the right to manage the goods as the owner or the right to control the goods.

(c) The revenue is measured with reasonable certainty.

(d) The Company has obtained or will obtain economic benefits from the sale transactions.

(e) The costs related to the sale transactions have been measured.

- Revenue from services rendered:

Revenue from a service rendering transaction is recognized when the outcome of such transaction can be reliably determined. If the service is rendered over multiple periods, the revenue recognized in the period is based on the work volume completed as of the end date of the accounting period. The outcome of the service rendering transaction is determined when all of the following conditions are satisfied:

- The revenue is measured with reasonable certainty.
- It is probable that the economic benefits to be derived from such service rendering transaction will be obtained.
- The work volume completed as of the end date of the fiscal year has been determined.
- The costs incurred for the transaction and the costs for completion of such service rendering transaction have been measured.
- Financial income: Recognized on an accrual basis and measured based on the balances of deposit accounts and the actual interest rate for each period.

16. Principles and methods of recognition of current corporate income tax expense:

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between the tax base and the accounting carrying amounts of assets and liabilities, non-deductible expenses, non-taxable income, and tax loss carryforwards.

17. Related parties:

- Parties are considered to be related if one party has the ability to control, or exercise significant influence over, the other party in making financial and operating policy decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

- The following individuals / companies are considered related parties:

Individuals / Companies	Location	Relationship
Quang Ninh Bus Station Joint Stock Company	Vietnam	Shareholder holding 5% or more of the voting shares
Vietnam National Petroleum Group	Vietnam	Shareholder holding 5% or more of the voting shares
PETEC Trading and Investment Corporation	Vietnam	Shareholder holding 5% or more of the voting shares
Long Thanh Joint – Stock Trading Company	Vietnam	Subsidiary
Rang Dong – Food Company Limited	Vietnam	Associate
Board of Directors, Board of Supervisors, Board of Management	Vietnam	Key member

V. Additional Information on Items Presented in the Statement of Financial Position

Unit: VND

1. Cash

Items	June 30, 2026	January 1, 2026
- Cash	**6,467,228,222**	**5,215,558,334**
- Cash at banks	**28,050,475,909**	**12,518,618,655**
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Nai Branch	6,407,097,427	608,399,477
Vietnam Bank for Agriculture and Rural Development – Dong Nai Branch	1,337,606,566	109,518,753
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Nam Dong Nai Branch	15,239,782,438	8,572,341,220
Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch	546,148,573	1,812,194,255
Other banks	4,519,840,905	1,416,164,950
- Cash equivalents		
Total	**34,517,704,131**	**17,734,176,989**

2. Financial Investments

a) Held-to-maturity investments

Items	June 30, 2026		January 1, 2026	
	Cost	Carrying amount	Cost	Carrying amount
- Current				
- Term deposits	**287,591,919,617**	**287,591,919,617**	**244,136,818,958**	**244,136,818,958**

Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Nai Branch	55,041,472,055	55,041,472,055	65,014,875,616	65,014,875,616
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Dong Nai Branch	114,817,828,767	114,817,828,767	108,378,126,027	108,378,126,027
Military Commercial Joint Stock Bank - Dong Nai Branch	71,692,169,863	71,692,169,863	20,589,753,425	20,589,753,425
Other banks	46,040,448,932	46,040,448,932	50,154,063,890	50,154,063,890
- Loans	**13,417,890,410**	**13,417,890,410**	**7,077,095,891**	**7,077,095,891**
Nong Quang Dinh	10,209,808,219	10,209,808,219		
Nguyen Chi Anh	3,208,082,191	3,208,082,191	7,077,095,891	7,077,095,891
Total	**301,009,810,027**	**301,009,810,027**	**251,213,914,849**	**251,213,914,849**

b) Investments in equity instruments of other entities (details of each investment, including the ownership interest and voting rights held):

Items	June 30, 2026			January 1, 2026		
	Cost	Provision for impairment	Fair value	Cost	Provision for impairment	Fair value
- Investments in subsidiaries	**95,255,657,146**					
Long Thanh Joint Stock - Trading Company	95,255,657,146					
- Investments in associates	**1,100,000,000**			**54,509,017,146**		
Rang Dong Food Company Limited	1,100,000,000			1,100,000,000		
Long Thanh Joint Stock - Trading Company				53,409,017,146		
- Investments in other entities	**10,000,000,000**	**(126,685,794)**		**10,000,000,000**	**(126,685,794)**	
Tay Nguyen Durian Joint Stock Company	10,000,000,000	(126,685,794)		10,000,000,000	(126,685,794)	

3. Trade Receivables

Items	June 30, 2026	January 1, 2026
Current trade receivables	**103,839,647,564**	**86,667,900,117**
- CJ Cau Tre Foods Joint Stock Company – Long An Branch	2,864,034,752	3,302,924,688
- Branch of VICEM Ha Tien Cement Joint Stock Company	9,643,276,450	5,325,479,415
- Phuong Thanh Transport Construction and Investment Joint Stock Company	1,791,446,980	1,557,854,850
- Lizen Joint Stock Company	8,042,594,321	11,145,055,791
- Nghi Son Cement Corporation	28,067,802,286	12,482,526,636
- Other customers	53,430,492,775	52,854,058,737

4. Prepayments to suppliers

Items	June 30, 2026	January 1, 2026
Current prepayments to suppliers	**19,784,016,922**	**49,953,367,986**
- Viet Oil Joint Stock Company	12,991,800,000	37,991,800,000
- Petrolimex Sai Gon One Member Limited Liability Company	1,750,009,879	4,228,623,408
- Hoang Anh Viet Trading and Technical Service Company Limited	1,192,263,584	
- Hung Hau Petroleum Company Limited	2,017,080,440	5,011,115,000
- Other suppliers	1,832,863,019	2,721,829,578
Items	**June 30, 2026**	**January 1, 2026**
Non-current prepayments to suppliers	**2,672,408,000**	**3,465,936,000**
- Quy Nhu Ngoc One Member Company Limited	1,328,408,000	1,977,936,000
- Bui Thi Hong Nhung	1,344,000,000	1,488,000,000

5. Other Receivables

Items	June 30, 2026		January 1, 2026	
	Amount	Provision for impairment	Amount	Provision for impairment
Other current receivables:	**827,131,858**		**44,826,285,136**	
- Receivables from share transfer			41,846,640,000	
- Recoverable personal income tax	8,640,315		17,794,279	
- Viet Nhat Automobile Company Limited	178,181,808		2,354,545,464	
- Receivables for gas cylinders	306,190,000		367,950,000	
- Advances to employees	333,119,735		238,355,393	
- Other current receivables	1,000,000		1,000,000	
Other non-current receivables: Deposits and security deposits	**681,790,000**		**619,890,000**	
Total	**1,508,921,858**		**45,446,175,136**	

6. Assets Pending Resolution (details by type of missing asset)

Items	June 30, 2026		January 1, 2026	
	Quantity	Amount	Quantity	Amount
a) Misappropriated receivables		3,913,807,794		3,913,807,794
b) Other assets.				

7. Bad Debts

Items	June 30, 2026			January 1, 2026		
	Cost	Recoverable amount	Provision for impairment	Cost	Recoverable amount	Provision for impairment
Nam Thinh Phat Joint Stock Company	470,919,993	-	(470,919,993)	470,919,993	-	(470,919,993)

Items	June 30, 2026			January 1, 2026		
	Cost	Recoverable amount	Provision for impairment	Cost	Recoverable amount	Provision for impairment
211 Service and Trading Company Limited	244,950,000	-	(244,950,000)	244,950,000	-	(244,950,000)
Nguyen Hoa Binh Company Limited	318,868,900	-	(318,868,900)	318,868,900	-	(318,868,900)
Van Minh Private Enterprise	100,480,000	-	(100,480,000)	100,480,000		(100,480,000)
Van Tien Nghia One Member Company Limited	75,417,860	-	(75,417,860)	75,417,860	-	(75,417,860)
Ngoc Tan Thanh One Member Company Limited	204,365,800	-	(204,365,800)	204,365,800	-	(204,365,800)
Huy Tuan Phat Company Limited	65,593,000	-	(65,593,000)	65,593,000	-	(65,593,000)
Thanh Duc Transport Company Limited	150,526,460		(150,526,460)	150,526,460	-	(150,526,460)
Tri Minh Phat Company Limited	159,668,050	-	(159,668,050)	159,668,050	-	(159,668,050)
Thien An Construction Trading and Service Company Limited	34,712,660	-	(34,712,660)	34,712,660	-	(34,712,660)
Bao Phuc Minh Long Transport Company Limited	27,520,000	-	(27,520,000)	27,520,000	-	(27,520,000)
Hai Au Phat Company Limited	1,218,680,003	-	(1,218,680,003)	1,218,680,003	-	(1,218,680,003)
Lagom Trading Joint Stock Company – Soc Trang Branch	518,622,120	-	(518,622,120)	518,622,120	-	(518,622,120)

Items	June 30, 2026			January 1, 2026		
	Cost	Recoverable amount	Provision for impairment	Cost	Recoverable amount	Provision for impairment
Van Anh Import-Export, Trading, Services and Transport One Member Company Limited	402,140,000	-	(402,140,000)	402,140,000	-	(402,140,000)
Vinh Phat Transport Fuel Company Limited	847,200,000	-	(847,200,000)	847,200,000	138,915,000	(708,285,000)
Global Vietnam Transport Joint Stock Company	3,137,619,000	941,285,700	(2,196,333,300)			
Viet Oil Joint Stock Company	12,991,800,000	-	(12,991,800,000)			
Misappropriated receivables	3,913,807,794	-	(3,913,807,794)	3,913,807,794		(3,913,807,794)
Other customers	2,334,238,753	131,650,781	(2,202,587,972)	2,394,238,753	190,604,129	(2,203,634,624)
Total	**27,217,130,393**	**1,072,936,481**	**(26,144,193,912)**	**11,147,711,393**	**329,519,129**	**(10,818,192,264)**

The Company's inventories are pledged as collateral for the Company's borrowings.

9. Movements in Tangible Fixed Assets

Items	Buildings and structures	Machinery and equipment	Motor vehicles and transportation equipment	Office equipment and management tools	Total
Historical cost					
- As at January 1, 2026	17,274,043,374	11,408,398,733	10,154,697,246	351,033,569	**39,188,172,922**
- Additions during the period					
- Transfers from construction in progress					
- Disposals during the period					
- As at June 30, 2026	17,274,043,374	11,408,398,733	10,154,697,246	351,033,569	**39,188,172,922**
Accumulated depreciation					

Items	Buildings and structures	Machinery and equipment	Motor vehicles and transportation equipment	Office equipment and management tools	Total
- As at January 1, 2026	16,073,316,211	8,936,277,457	5,384,868,226	167,347,558	**30,561,809,452**
- Depreciation charge for the period	488,728,308	420,496,850	441,412,517	23,684,832	**1,374,322,507**
- Disposals during the period					
- As at June 30, 2026	16,562,044,519	9,356,774,307	5,826,280,743	191,032,390	**31,936,131,959**
Net carrying amount					
- As at January 1, 2026	1,200,727,163	2,472,121,276	4,769,829,020	183,686,011	**8,626,363,470**
- As at June 30, 2026	711,998,855	2,051,624,426	4,328,416,503	160,001,179	**7,252,040,963**

- The cost of tangible fixed assets that had been fully depreciated but remained in use as at June 30, 2026 amounted to 22,146,217,787 VND (as at January 1, 2026: 20,928,679,605 VND).

- The net carrying amount of tangible fixed assets pledged as collateral for the Company's borrowings as at June 30, 2026 amounted to 765,148,338 VND (as at January 1, 2026: 984,270,228 VND).

10. Movements in Intangible Fixed Assets

Items	Land Use Rights	Copyrights and Patents	Computer Software	Licenses and Franchises	Total
Historical cost					
- As at January 1, 2026	12,380,391,200		297,286,364		**12,677,677,564**
- Acquisitions during the period	25,125,000,000				**25,125,000,000**
- As at June 30, 2026	37,505,391,200		297,286,364		**37,802,677,564**
Accumulated depreciation					
- As at January 1, 2026	1,306,932,763		297,286,364		**1,604,219,127**
- Depreciation charge for the period	42,004,932				**42,004,932**
- As at June 30, 2026	1,348,937,695		297,286,364		**1,646,224,059**
Net carrying amount					
- As at January 1, 2026	11,073,458,437				**11,073,458,437**
- As at June 30, 2026	36,156,453,505				**36,156,453,505**

As at June 30, 2026, the net book value of Land Use Rights pledged as collateral for borrowings amounted to 3,759,089,869 VND (as at January 1, 2026: 3,801,094,801 VND)

11. Prepaid Expenses

Items	June 30, 2026	January 1, 2026
a) Current (details by item)	**497,850,383**	**147,365,939**
- Prepaid expenses	495,050,383	147,365,939
- Tools and supplies put into use	2,800,000	
b) Non-current	**2,850,962,682**	**2,609,716,996**
- Prepaid expenses	2,730,459,104	2,465,646,474
- Tools and supplies put into use	120,503,578	144,070,522
Total	**3,348,813,065**	**2,757,082,935**

12. Borrowings and Finance Lease Liabilities

Items	June 30, 2026		During the period		January 1, 2026	
	Amount	Amount unable to repay	Increase	Decrease	Amount	Amount unable to repay
a) Short-term Borrowings	**480,326,174,860**		**1,583,762,453,620**	**1,527,683,139,290**	**424,246,860,530**	
Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch	34,792,200,000		160,941,350,000	154,438,150,000	28,289,000,000	
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Nai Branch	101,140,881,860		277,023,705,950	300,822,981,170	124,940,157,080	
Joint Stock Commercial Bank for Investment and Development of Vietnam – South Dong Nai Branch	178,218,362,450		543,128,982,460	534,167,451,580	169,256,831,570	
Shinhan Bank Vietnam Limited – Phu My Hung Branch	23,974,820,000		114,222,499,110	128,459,890,990	38,212,211,880	
Vietnam Bank for Agriculture and	23,622,515,160		47,082,270,710	47,094,415,550	23,634,660,000	

Items	June 30, 2026		During the period		January 1, 2026	
	Amount	Amount unable to repay	Increase	Decrease	Amount	Amount unable to repay
Rural Development – Tam Phuoc Branch						
Military Commercial Joint Stock Bank – Dong Nai Branch	116,777,395,390		261,203,645,390	184,340,250,000	39,914,000,000	
Vu Phi Ho			134,360,000,000	134,360,000,000		
Nguyen Thi Thu	1,800,000,000		5,300,000,000	3,500,000,000		
Nguyen Thi Thanh Thuy			15,000,000,000	15,000,000,000		
Tran Thi Kieu Hung			10,000,000,000	10,000,000,000		
Phan Huy Que			10,000,000,000	10,000,000,000		
b) Medium- and Long-term Borrowings						
Total	**480,326,174,860**		**1,583,762,453,620**	**1,527,683,139,290**	**424,246,860,530**	

13. Trade payables

Items	June 30, 2026		January 1, 2026	
	Amount	Amount able to repay	Amount	Amount able to repay
a) Short-term trade payables	**1,691,862,143**	**1,691,862,143**	**2,407,228,983**	**2,407,228,983**
- Saigon Petrolimex Gas Company Limited	161,818,560	161,818,560	184,830,336	184,830,336
- Blueone Joint Stock Company	103,550,000	103,550,000	95,874,544	95,874,544
- Petro Times Joint Stock Company	440,561,710	440,561,710	371,009,530	371,009,530
- Fastpanel Architecture Construction Investment Company Limited	199,190,905	199,190,905	9,190,905	9,190,905
- MP Petroleum Transport Trade Limited Liability Company	232,946,500	232,946,500	59,522,550	59,522,550
- Other suppliers	553,794,468	553,794,468	1,686,801,118	1,686,801,118
b) Long-term trade payables (details similar to short-term trade payables)				
Total	**1,691,862,143**	**1,691,862,143**	**2,407,228,983**	**2,407,228,983**

14. Short-term prepayments from customers

Items	June 30, 2026	January 1, 2026
	7,373,843,206	**6,091,098,633**
Prepayments from a related party		
- Long Thanh Trading Joint Stock Company (Subsidiary)	702,150,000	702,150,000
- Prepayments from customers		
- Petro Quynh Mai One Member Company Limited		982,530,000
- Mabuchi Motor Vietnam Limited	402,480,000	
- Song Da Dong Nai Petrol Company Limited		358,600,000
- Quoc Khanh Manufacturing Trading and Service One Member Company Limited	3,651,160,000	1,430,980,000
- Hong Xuan Hoang Petroleum Private Enterprise	398,200,000	740,000,000
- Other customers	2,219,853,206	1,876,838,633

15. Taxes and other payables to the State

Items	June 30, 2026	Amount paid/deducted during the period	Amount payable during the period	January 1, 2026
- Value-added tax (VAT)		(71,186,498,087)	70,575,197,894	611,300,193
- Corporate income tax (CIT)	4,760,348,495	(2,096,991,471)	5,311,775,272	1,545,564,694
- Personal income tax (PIT)	117,262,560	(338,089,824)	412,039,384	43,313,000
- Land tax and land rental		(1,411,617,175)	1,411,617,175	
- Other taxes, fees and charges		(636,277,715)	636,277,715	
Total	**4,877,611,055**	**(75,669,474,272)**	**78,346,907,440**	**2,200,177,887**

16. Accrued expenses

Items	June 30, 2026	January 1, 2026
a) Current	**2,070,876,963**	**2,729,941,863**
- Accrued interest expense	59,134,247	427,692,635
- Accrued transportation expense	1,095,927,767	97,018,521
- Accrued thirteenth-month salary and bonuses	797,400,000	2,086,815,758
- Other accrued expenses	118,414,949	118,414,949
b) Non-current		
- Other payables (details by item)		
Total	**2,070,876,963**	**2,729,941,863**

17. Other payables

Items	June 30, 2026	January 1, 2026
a) Current	**807,544,890**	**3,236,496,325**
- Surplus assets pending resolution	114 540 349	114 540 349
- Trade union funds, social insurance, health insurance and unemployment insurance	39,752,000	55,486,000
- Payables for LPG cylinders	467,040,000	491,110,000

Items	June 30, 2026	January 1, 2026
- Payables for premises rental – Viet Nhat Automobile Company Limited		2,278,181,828
- Other payables	186,212,541	297,178,148
b) Non-current (details by item)	**5,816,566,667**	**5,915,765,584**
- Long-term deposits received	5,816,566,667	5,915,765,584
- Other payables		
Total	**6,624,111,557**	**9,152,261,909**

18. Equity

a. Statement of changes in equity

Items	Contributed capital	Share premium	Equity component of convertible bonds	Other equity	Revaluation surplus	Investment and development fund	Retained earnings	Other items	Total
A	1	2	3	4	5	6	7	8	9
Balance as at January 1, 2026	**158,480,630,000**						**36,158,434,350**		**194,639,064,350**
- Profit for the period							20,773,701,086		**20,773,701,086**
- Appropriation to the Management Bonus Fund							(768,708,506)		**(768,708,506)**
Balance as at June 30, 2026	**158,480,630,000**						**56,163,426,930**		**214,644,056,930**

b. Details of owners' contributed capital

Items	June 30, 2026			January 1, 2026		
	Number of shares	Value of shares (VND)	Percentage (%)	Number of shares	Value of shares (VND)	Percentage (%)
Quang Ninh Bus Station Joint Stock Company	5,562,734	55,627,340,000	35.10	5,562,734	55,627,340,000	35.10
Hoang Thi Thanh Hang	3,517,400	35,174,000,000	22.19	3,517,400	35,174,000,000	22.19
Luu Cong Quang	1,490,657	14,906,570,000	9.41	1,490,657	14,906,570,000	9.41
Vietnam National Petroleum Group	1,310,221	13,102,210,000	8.27	1,310,221	13,102,210,000	8.27
PETEC Trading and Investment Corporation	792,481	7,924,810,000	5.00	792,481	7,924,810,000	5.00

Other shareholders	3,174,570	31,745,700,000	20.03	3,174,570	31,745,700,000	20.03
	15,848,063	**158,480,630,000**	**100.00**	**15,848,063**	**158,480,630,000**	**100.00**

c. Shares

Items	June 30, 2026	January 1, 2026
- Number of shares authorized for issuance	15,848,063	15,848,063
- Number of shares issued	15,848,063	15,848,063
+ Ordinary shares	15,848,063	15,848,063
+ Preference shares (classified as equity)		
- Number of treasury shares		
+ Ordinary shares		
+ Preference shares (classified as equity)		
- Number of shares outstanding	15,848,063	15,848,063
+ Ordinary shares	15,848,063	15,848,063
+ Preference shares (classified as equity)		

* Par value of shares outstanding: 10,000 VND per share.

VI. Supplementary information for items presented in the Income Statement

1. Total revenue from sales of goods and services rendered (Code 01)

Items	2nd Quarter of 2026	2nd Quarter of 2025
Revenue		
- Revenue from sale of goods	1,063,926,162,084	723,787,315,099
- Revenue from services rendered	1,030,967,255	567,306,672
Total	**1,064,957,129,339**	**724,354,621,771**

2. Cost of goods sold (Code 11)

Items	2nd Quarter of 2026	2nd Quarter of 2025
- Cost of goods sold	1,038,607,596,041	706,865,079,343
Total	**1,038,607,596,041**	**706,865,079,343**

3. Financial income (Code 21)

Items	2nd Quarter of 2026	2nd Quarter of 2025
- Interest income from bank deposits	4,501,287,609	3,138,981,858
- Interest income from loans	226,109,588	5,753,425
- Dividends and profit distributions	1,107,491,520	1,456,094,168
Total	**5,834,888,717**	**4,600,829,451**

4. Financial expenses (Code 22)

Items	2nd Quarter of 2026	2nd Quarter of 2025
- Borrowing costs	10,902,126,902	6,092,981,083
- Provision expense for investments		
Total	**10,902,126,902**	**6,092,981,083**

5. Other income

Items	2nd Quarter of 2026	2nd Quarter of 2025
- Income from collection of electricity and water charges on behalf of others		367,131
- Other income	385,255	66,964,792
Total	**385,255**	**67,331,923**

6. Other expenses

Items	2nd Quarter of 2026	2nd Quarter of 2025
- Remuneration of the Board of Directors and the Supervisory Board not directly involved in management	126,000,000	126,000,000
- Other expenses	718,080,344	(49,847,927)
Total	**844,080,344**	**76,152,073**

7. Selling expenses

Items	2nd Quarter of 2026	2nd Quarter of 2025
- Personnel expenses	4,135,244,418	3,855,983,064
- Material and packaging expenses	32,309,269	19,516,100
- Tools and supplies expenses	68,228,600	57,105,996
- Depreciation of fixed assets	214,192,338	219,595,571
- Outsourced service expenses	1,437,836,375	1,228,364,539
- Other selling expenses	2,915,114	83,072,274
Total	**5,890,726,114**	**5,463,637,544**

8. General and administrative expenses

Items	2nd Quarter of 2026	2nd Quarter of 2025
- Personnel expenses	2,059,963,536	2,308,161,465
- Administrative material expenses	106,756,204	93,388,482
- Office supplies expenses	7,989,630	18,150,068
- Depreciation of fixed assets	464,975,489	451,527,172
- Taxes, fees and charges	512,606,382	244,345,733
- Provision expenses	17,966,100	263,894,603
- Outsourced service expenses	1,590,445,382	1,795,243,536
- Other administrative expenses		
Total	**4,760,702,723**	**5,174,711,059**

9. Operating expenses by nature

Items	2nd Quarter of 2026	2nd Quarter of 2025
- Raw materials and consumables expenses	215,283,703	188,160,646
- Personnel expenses	6,195,207,954	6,164,144,529
- Depreciation of fixed assets	703,192,019	695,146,935
- Outsourced service expenses	3,028,281,757	3,023,608,075

- Other expenses	533,487,596	591,312,610
Total	**10,675,453,029**	**10,662,372,795**

10. Current corporate income tax expense (Code 51)

Items	2nd Quarter of 2026	2nd Quarter of 2025
- Current corporate income tax expense on taxable income for the current year	1,919,902,824	817,304,468
- Adjustment of corporate income tax expense relating to prior years recognized in the current year's current tax expense		
- Total current corporate income tax expense	**1,919,902,824**	**817,304,468**

VII. Supplementary information for items presented in the Statement of Cash Flows

1. Cash proceeds from borrowings during the period	**From January 1, 2026 to June 30, 2026**
- Proceeds from borrowings under loan agreements	1,583,762,453,620
- Proceeds from borrowings in other forms	
2. Repayment of borrowings during the period	**From January 1, 2026 to June 30, 2026**
- Repayment of principal under loan agreements	1,527,683,139,290
- Repayment of borrowings in other forms	

VIII. Other information

1. Transactions and balances with related parties

The Company's related parties include key management personnel, individuals related to key management personnel, and other related parties.

a. Transactions and balances with key management personnel and individuals related to key management personnel

Compensation of key management personnel is as follows:

Salaries, bonuses and remuneration		2nd Quarter of 2026	2nd Quarter of 2025
Board of Management (excluding members concurrently serving on the Board of Directors)			
Mr. Nguyen Hoang Linh	Director	155,000,000	155,000,000
Ms. Nguyen Thi Kim Oanh	Deputy Director	98,875,714	96,928,571
Ms. Tran Thi Ai Lien	Deputy Director		36,330,000
Board of Directors and Board of Supervisors			
Ms. Nguyen Thanh Hoa	Chairperson of the BOD	135,000,000	135,300,000
Mr. Nguyen Hoang Linh	Member of the BOD	30,000,000	30,000,000
Mr. Vu Hoang Huynh	Member of the BOD	30,000,000	30,000,000

Salaries, bonuses and remuneration		2nd Quarter of 2026	2nd Quarter of 2025
Mr. Le Minh Khue	Member of the BOD	30,000,000	30,000,000
Mr. Nguyen Van Chi	Member of the BOD	30,000,000	30,000,000
Ms. Vu Thi Mai Phuong	Head of the Board of Supervisors	22,500,000	22,500,000
Ms. Nguyen Thi Tham	Member of the Board of Supervisors	13,500,000	13,500,000
Ms. Nguyen Quoc Duong	Member of the Board of Supervisors	13,500,000	13,500,000

b. Transactions and balances with other related parties

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

Related party	Nature of transaction	2nd Quarter of 2026	2nd Quarter of 2025
Rang Dong Food Company Limited	Sale of goods		
Tay Nguyen Durian Joint Stock Company	Sale of goods	9,192,121	1,136,378
Long Thanh Trading Joint Stock Company	Dividends/profit distributions received	1,107,491,520	3,310,886,800
	Capital contribution	-	5,050,320,000

IX. Segment information

1. Business segments: The Company operates in a single business segment, namely the trading of petroleum products, lubricating oils, lubricants, liquefied petroleum gas, and fuels.

2. Geographical segments: The Company's operations are conducted throughout Vietnam, with a primary focus on the southeastern provinces and municipalities, including Dong Nai, Ho Chi Minh City, Binh Duong, Ba Ria - Vung Tau, Binh Phuoc, and others.

3. Events after the reporting period: There have been no significant events occurring after the end of the reporting period (June 30, 2026) up to the date of preparation of these Financial Statements that would require adjustment to, or disclosure in, the Financial Statements.

Dong Nai, July 16, 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
(Signature and full name)	*(Signature and full name)*	*(Signature, full name and seal)*
(Signed)	*(Signed)*	*(Signed)*
Nguyen Thanh Hai	**Vu Thi Kim Thanh**	**Nguyen Hoang Linh**