Ký bởi: CÔNG TY CỔ PHẦN - TỔNG CÔNG TY LỌC HÓA DẦU VIỆT NAM
Ký ngày: 30/10/2026 15:40:06

TẬP ĐOÀN CÔNG NGHIỆP – NĂNG LƯỢNG QUỐC GIA VIỆT NAM
TỔNG CÔNG TY LỌC HÓA DẦU VIỆT NAM
VIET NAM NATIONAL INDUSTRY – ENERGY GROUP
PETROVIETNAM REFINING AND PETROCHEMICAL CORPORATION

Số/*No.*: 7978 /BSR-VPHĐQT
V/v công bố Báo cáo tài chính quý 3 năm 2026
Ref: Disclosure of the financial statements for the 3rd quarter of 2026

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Quảng Ngãi, ngày 30 tháng 10 năm 2026
Quang Ngai, October 30th, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán Thành phố Hồ Chí Minh.
To: Hochiminh Stock Exchange.

1. Tên tổ chức: Công ty cổ phần – Tổng Công ty Lọc hóa dầu Việt Nam
Name of company: Petrovietnam Refining and Petrochemical Corporation
- Mã chứng khoán: BSR
Stock symbol: BSR
- Địa chỉ: số 208 Đại lộ Hùng Vương, phường Nghĩa Lộ, tỉnh Quảng Ngãi
Address of head office: 208 Hung Vuong Avenue, Nghia Lo ward, Quang Ngai province
- Điện thoại liên hệ: 0255 3825825 Fax: 0255 3825826
Telephone: (+84) 02553825825 Fax: (+84) 02553825826
- Email: dhcd@bsr.com.vn Website: https://bsr.com.vn

2. Nội dung công bố: Báo cáo tài chính riêng và Báo cáo tài chính hợp nhất quý 3 năm 2026
Contents of disclosure: Separate financial statements and Consolidated financial statements for the 3rd quarter of 2026.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/10/2026 tại đường dẫn https://bsr.com.vn/bao-cao-tai-chinh.
This information was published on the company's website on October 30th, 2026, at the link https://bsr.com.vn/web/bsr-eng/report

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.
We hereby certify that the information disclosed above is true and accept full

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legal responsibility for the contents of the disclosed information.

Nơi nhận/To:
- Như trên (Công bố điện tử);
  As above (E-Disclosure)
- HĐQT;
  BOD;
- BKS;
  Supervisory Board;
- TGĐ (để b/c);
  President & CEO (to report);
- Ban: TCKT, KTĐT, PCRR, KTNB;
  Divisions: ACC, EI, LRM, IA;
- Lưu: VT, VPHĐQT.
  Save: DC, OBOD.

Tài liệu đính kèm/Attached documents:
- Báo cáo tài chính riêng quý 3 năm 2026;
  Separate financial statements for the 3rd quarter of 2026;
- Báo cáo tài chính hợp nhất quý 3 năm 2026;
  Consolidated financial statements for the 3rd quarter of 2026;
- Giải trình LNST quý 3 năm 2026;
  Explanation of net profit after corporate income tax for the 3rd quarter of 2026.

NGƯỜI ĐƯỢC ỦY QUYỀN CBTT
PHÓ TỔNG GIÁM ĐỐC
AUTHORIZED TO DISCLOSE INFORMATION
VICE PRESIDENT

M.S.D.N: 4300378569 - C.T.C.P
TỔNG CÔNG TY LỌC HÓA DẦU VIỆT NAM
TỈNH QUẢNG NGÃI

Lê Mạnh Hùng

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VIETNAM NATIONAL INDUSTRY - ENERGY GROUP

PETROVIETNAM REFINING AND PETROCHEMICAL CORPORATION

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SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE 3rd Quarter of 2026

Quang Ngai, October 2026

Văn bản được tạo lập hệ thống egoffice.bsr.com.vn và có giá trị như bản gốc

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
A. CURRENT ASSETS (100=110+120+130+140+150+160)	**100**		**106,594,168,982,448**	**70,241,188,970,245**
I. Cash and cash equivalents	**110**	**4**	**1,758,391,620,908**	**7,663,008,773,244**
1. Cash	111		444,403,323,018	229,950,087,149
2. Cash equivalents	112		1,313,988,297,890	7,433,058,686,095
II. Short-term financial investments	**120**	**5**	**56,892,821,098,069**	**36,368,006,708,141**
1. Short-term held-to-maturity investments	123		56,892,821,098,069	36,368,006,708,141
III. Short-term receivables	**130**		**25,929,474,877,405**	**13,270,042,757,120**
1. Short-term trade receivables	131	6	22,864,708,861,586	12,852,830,440,677
2. Short-term advances to suppliers	132	7	3,008,707,150,205	372,048,688,891
3. Other short-term receivables	135	8	44,691,663,848	45,163,627,552
4. Deficits in assets awaiting solution	137		11,367,201,766	0
IV. Inventories	**140**	**9**	**15,430,277,620,967**	**12,666,909,104,636**
1. Inventories	141		16,108,190,209,494	12,797,925,022,543
2. Provision for devaluation of inventories (*)	142		(677,912,588,527)	(131,015,917,907)
VI. Other short-term assets	**160**		**6,583,203,765,099**	**273,221,627,104**
1. Short-term Expenses pending allocation	161	13	68,917,986,618	133,709,837,829
2. Value added tax deductibles	162		6,509,081,857,440	136,125,366,149
3. Taxes and other receivables from the State budget	163	17	5,203,921,041	3,386,423,126
B. NON-CURRENT ASSETS (200 = 210+220+230+240+250+260+270)	**200**		**13,540,383,216,471**	**14,902,038,516,729**
I. Long-term receivables	**210**		**546,493,362,759**	**548,141,960,657**
1. Long-term advances to suppliers	212	7	546,307,462,057	548,106,960,657
2. Other long-term receivables	215	8	185,900,702	35,000,000
II. Fixed assets	**220**		**9,980,229,095,009**	**11,292,196,944,119**
1. Tangible fixed assets	221	11	9,876,599,099,193	11,159,136,364,391
- Cost	222		46,700,283,102,873	46,500,223,787,963
- Accumulated depreciation (*)	223		(36,823,684,003,680)	(35,341,087,423,572)
2. Intangible assets	227	12	103,629,995,816	133,060,579,728
- Cost	228		1,020,422,574,786	1,020,751,951,084
- Accumulated amortisation (*)	229		(916,792,578,970)	(887,691,371,356)
V. Long-term assets in progress	**250**		**2,525,898,835,805**	**2,032,290,022,961**
1. Construction in progress	252	10	2,525,898,835,805	2,032,290,022,961
VI. Long-term financial investments	**260**	**5**	**9,371,358,615**	**9,371,358,615**
1. Equity investments in other entities	263		217,016,028,927	217,016,028,927
2. Provision for impairment of long-term investments in other entities (*)	264		(207,644,670,312)	(207,644,670,312)
VII. Other long-term assets	**270**		**478,390,564,283**	**1,020,038,230,377**
1. Long-term Expenses pending allocation	271	13	478,390,564,283	1,020,038,230,377
TOTAL ASSETS (270=100+200)	**280**		**120,134,552,198,919**	**85,143,227,486,974**

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance
C - LIABILITIES (300=310+330)	**300**		**36,609,998,140,466**	**24,630,141,853,109**
I. Current liabilities	**310**		**35,766,033,512,755**	**23,773,755,620,339**
1. Short-term trade payables	311	15	18,001,465,289,714	11,343,197,092,352
2. Short-term advances from customers	312		410,299,494,654	59,261,681,963
3. Dividends and profit payable	313	16	167,246,768	134,450,068
4. Short-term taxes and amounts payable to the State budget	314	17	2,431,444,604,148	1,046,402,553,782
5. Payables to employees	315		358,376,328,495	475,159,449,255
6. Short-term accrued expenses	316	18	546,509,054,594	46,174,123,858
7. Short-term unearned revenue	319		4,017,260,207	507,514,980
8. Other current payables	320	19	47,102,009,039	54,165,348,494
9. Short-term loans and obligations under finance leases	321	14	13,525,006,846,299	10,504,160,808,529
10. Bonus and welfare funds	323		441,645,378,837	244,592,597,058
II. Long-term liabilities	**330**		**843,964,627,711**	**856,386,232,770**
1. Scientific and technological development fund	344		843,964,627,711	856,386,232,770
D - EQUITY(400=411+412+413+414+ +415+416+417+418+419+420+429)	**400**	**20**	**83,524,554,058,453**	**60,513,085,633,865**
1. Owners' contributed capital	411		50,072,996,860,000	50,072,996,860,000
- Ordinary shares carrying voting rights	411a		50,072,996,860,000	50,072,996,860,000
2. Investment and development fund	418		5,597,206,860,028	2,993,536,395,925
3. Other reserves	419		106,709,914	106,709,914
4. Retained earnings	420		27,822,282,903,641	7,414,334,911,173
- Retained earnings accumulated to the prior year end	420a		2,934,371,515,007	2,205,600,277,950
- Retained earnings of the current period	420b		24,887,911,388,634	5,208,734,633,223
5. Non-controlling interests	429		31,960,724,870	32,110,756,853
TOTAL RESOURCES (440=300+400)	**440**		**120,134,552,198,919**	**85,143,227,486,974**

Nguyen Thanh Son	**Do Duc Hung**	**Luong Minh Hai**
Preparer	**Chief Accountant**	**Deputy Chief Executive Officer**
		Authorized under Chief Executive Officer's Decision No. 3208/QD-BSR dated 09 August 2025

Approved, 29 th October 2026

Văn bản được tạo tự động từ hệ thống egoffice.bsr.com.vn với số định danh 576/PLX-FEBC/2026

CONSOLIDATED INCOME STATEMENT

For the accounting period from July 1, 2026, to September 30, 2026

Unit: VND

ITEMS	Codes	Notes	3rd Quarter of 2026		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Prior year	Current year	Prior year
1	2	3			4	5
1. Gross revenue from goods sold and services rendered	01	22	59,580,609,291,673	35,290,234,805,794	164,216,534,256,012	103,956,781,835,724
2. Deductions	02		0	0	0	0
3. Net revenue from goods sold and services rendered (10=01-02)	10		59,580,609,291,673	35,290,234,805,794	164,216,534,256,012	103,956,781,835,724
4. Cost of sales	11	23	49,929,936,111,025	34,281,707,958,038	136,261,642,911,245	101,549,560,714,373
5. Gross profit from goods sold and services rendered (20=10-11)	20		9,650,673,180,648	1,008,526,847,756	27,954,891,344,767	2,407,221,121,351
6. Profit/(Loss) from the sale and disposal of investment property	21		0	0	0	0
7. Financial income	22	24	1,025,035,100,666	552,907,003,729	2,137,691,470,803	1,462,750,152,042
8. Financial expenses	23	25	163,195,633,884	163,753,501,370	692,785,481,922	388,402,076,759
In which: Borrowing costs	24		91,829,749,007	73,463,292,384	267,547,219,018	199,369,405,505
9. Selling expenses	25	28	228,509,777,586	195,072,820,474	732,911,191,297	540,796,880,508
10. General and administration expenses	26	28	223,926,774,900	145,723,355,513	729,688,992,271	461,778,481,163
11. Share of net profit from joint-ventures, associates	27		0	0	0	0
12. Operating profit {30=20+21+(22-23)-(25+26)}	30		10,060,076,094,944	1,056,884,174,128	27,937,197,150,080	2,478,993,834,963
13. Other income	31	26	12,088,536,033	5,844,691,890	60,725,033,834	36,402,820,940
14. Other expenses	32		55,241,460	11,422,819,171	136,888,645	11,562,631,643
15. Profit from other activities (40=31-32)	40		12,033,294,573	(5,578,127,281)	60,588,145,189	24,840,189,297
16. Accounting profit before tax (50=30+40)	50		10,072,109,389,517	1,051,306,046,847	27,997,785,295,269	2,503,834,024,260
17. Current corporate income tax expense	51		1,103,108,561,662	142,711,068,057	3,096,071,663,145	349,101,620,671
18. Deferred corporate tax expense	52		0	0	0	0
19. Net profit after corporate income tax (60=50-51-52)	60		8,969,000,827,855	908,594,978,790	24,901,713,632,124	2,154,732,403,589
20. Profit after tax attributable to equity holders of the Holding Company	61		8,968,019,577,437	907,545,618,973	24,898,817,524,667	2,151,928,991,910
21. (Loss) after tax attributable to non-controlling interests	62		981,250,418	1,049,359,817	2,896,107,457	2,803,411,679
22. Basic earnings per share (*)	70	27	1,790	162	4,970	373

Nguyen Thanh Son	Do Duc Hung	Luong Minh Hai
Preparer	Chief Accountant	Deputy Chief Executive Officer

Approved, 29th October 2026

The accompanying notes are an integral part of these consolidated financial statements

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CONSOLIDATED CASH FLOW STATEMENT

(According to the indirect method)

For the accounting period from January 1, 2026, to September 30, 2026

Unit: VND

ITEMS	Codes	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	**01**		**27,997,785,295,269**	**2,503,834,024,260**
2. Adjustments for:				
- Depreciation and amortisation of fixed assets	02		1,635,052,850,747	1,655,532,350,223
- Provisions	03		546,896,670,620	587,687,914,687
- Foreign exchange gain arising from translating foreign currency items	04		(68,291,801,167)	(356,682,109,178)
- Gain from investing activities	05		(1,813,154,019,907)	(941,332,346,240)
- Borrowing costs	06		267,547,219,018	199,369,405,505
3. Operating profit before movements in working capital	**08**		**28,565,836,214,580**	**3,648,409,239,257**
- Increase/decrease in receivables	09		(18,975,744,546,542)	(1,987,896,167,389)
- Increase/decrease in inventories	10		(3,310,265,186,951)	3,432,449,527,958
- Increase/decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		9,862,498,248,835	(5,007,210,841,742)
- Increase/decrease expenses pending allocation	12		606,439,517,305	527,423,272,803
- Interest paid	14		(266,859,747,787)	(192,495,102,226)
- Corporate income tax paid	15		(1,797,379,396,564)	(766,663,888)
- Other cash outflows	17		(201,288,901,016)	(153,116,734,588)
Net cash (used in)/generated by operating activities	**20**		**14,483,236,201,860**	**266,796,530,185**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(3,154,733,084,539)	(715,062,125,750)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		384,500,000	380,790,000
3. Cash outflow for lending, buying debt instruments of other entities	23		(68,146,263,146,832)	(39,911,788,748,806)
4. Cash recovered from lending, selling debt instruments of other entities	24		48,161,288,748,806	22,822,100,000,000
5. Interest earned, dividends and profits received	27		1,294,475,485,374	929,527,558,589
Net cash generated by/(used in) investing activities	**30**		**(21,844,847,497,191)**	**(16,874,842,525,967)**

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CONSOLIDATED CASH FLOW STATEMENT (Continued)

(According to the indirect method)

For the accounting period from January 1, 2026, to September 30, 2026

Unit: VND

ITEMS	Codes	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Prior year
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		3,020,846,037,770	0
2. Repayment of borrowings	34		0	(1,719,660,728,835)
3. Dividends and profits paid	36		(1,504,292,333,100)	(12,433,416,856)
Net cash generated by/(used in) financing activities	**40**		**1,516,553,704,670**	**(1,732,094,145,691)**
Net increase/(decrease) in cash (50=20+30+40)	**50**		**(5,845,057,590,661)**	**(18,340,140,141,473)**
Cash and cash equivalents at the beginning of the period	**60**		**7,663,008,773,244**	**28,994,990,599,830**
Effects of changes in foreign exchange rates	61		(59,559,561,675)	354,813,493,038
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**		**1,758,391,620,908**	**11,009,663,951,395**

Nguyen Thanh Son	**Do Duc Hung**	**Luong Minh Hai**
Preparer	**Chief Accountant**	**Deputy Chief Executive Officer**

Approved, 29th October 2026

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

1. GENERAL INFORMATION

Structure of ownership

PetroVietnam Refining And Petrochemical Corporation (the "Corporation") was formerly known as Binh Son Refining and Petrochemical Joint Stock Company, Binh Son Refining and Petrochemical Company Limited Company, a subsidiary of which Vietnam National Industry - Energy Group holds 100% charter capital, incorporated in Vietnam under the first Business Registration Certificate No. 3404000189 dated 05 June 2008.

The Corporation transformed its model into a joint stock company in accordance with Decision No. 1978/QD-TTg dated 08 December 2017 of the Prime Minister approving the equitization plan of Binh Son Refining and Petrochemical Company Limited. The Corporation completed its initial public offering on 17 January 2018 and had its shares officially listed on Unlisted Public Company Market with the stock code of BSR. The first trading date was 01 March 2018.

The Corporation was officially transformed into a joint stock company from 01 July 2018 with charter capital of VND 31,004,996,160,000 acccording to the 12th amended Enterprise Registration Certificate dated 01 July 2018 issued by Quang Ngai Department of Finance (formerly known as the Department of Planning and Investment of Quang Ngai Province). According to the amended 17th mended Enterprise Registration Certificate date 08 November 2025, the charter capital of the Corporation is VND 50,072,996,860,000.

On 09 May 2026, the Corporation changed its name from Binh Son Refining and Petrochemical Joint Stock Company to PetroVietnam Refining and Petrochemical Corporation and the Department of Finance of Quang Ngai Province issued the latest (18th) amended Enterprise Registration Certificate to update the change in the Corporation's name.

The Corporation's shares were approved for listing on the Ho Chi Minh City Stock Exchange (HOSE) under Decision No. 697/QD-SGDHCM dated 12 December 2024. The first trading date was 17 January 2025, with the stock code of BSR.

The parent company of the Corporation is Vietnam National Industry - Energy Group ("Petrovietnam").

Operating industry and principal activities

Under the Business Registration Certificate, the operating industry of the Corporation comprises:

- Producing, processing, trading, importing-exporting, storing, transporting, distributing petroleum, products made from petroleum, intermediate products, bio-fuel, chemical products, additives, catalyst, fuels, materials for refining and petrochemical industry;
- Repairing and maintaining machinery and equipment in refining and petrochemical industry;
- Supervising construction for civil and industrial purposes; supervising installation of equipment of constructions; completing petroleum pipelines and petroleum storage warehouses;
- Providing human-resources training services and services of hiring and providing experts in management, operation, maintenance and repairing in refining and petrochemical industry and port services; scientific research, applications and repairing in refining and petrochemical industry;

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- Providing services related to producing, processing, trading, importing-exporting, storing, transporting, distributing petroleum, products made from petroleum, intermediate products, bio-fuel, chemical products, additives, catalyst, machinery, equipment, spare parts, facilities and raw materials for refining and petrochemical industry;
- Providing services related to producing, processing, trading, importing-exporting, storing, transporting, distributing petroleum, products made from petroleum, intermediate products, bio-fuel, chemical products, additives, catalyst, machinery, equipment, spare parts, facilities and raw materials for refining and petrochemical industry;
- Providing analysis services for crude oil, petroleum products, chemical products, additives, catalyst, bio-fuel for refining and petrochemical industry;
- Providing port and seaport services for refining and petrochemical industry;
- Investing and developing refining and petrochemical projects and bio-fuel projects locally and internationally.

The Corporation's principal activities are operating Dung Quat Oil Refinery Plant and producing and trading petroleum products.

Normal production and business cycle

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

The Corporation's structure

As at 30 September 2026, the Corporation has 03 dependent accounting unit:

- Branch of PetroVietnam Refining and Petrochemical Corporation - The Project Management Board of Dung Quat Oil Refinery Plant Upgrading and Expansion.
- Branch of PetroVietnam Refining and Petrochemical Corporation in Hanoi.
- Branch of PetroVietnam Refining and Petrochemical Corporation - BSR Innovation Center

As at 30 September 2026, the Corporation has one subsidiary as follows:

	Place of incorporation and operation	Proportion of ownership interest	Proportion of voting power held	Investment value as of 30/09/2026	Principal activities
				VND	
Binh Son Petroleum Packaging and Trading Joint Stock Company (previously known as PetroVietnam Building and Commercial Joint Stock Company)	Quang Ngai	83.26%	83.26%	145,892,845,365	Packaging production, housing management and providing services for residential and urban areas

Equitization settlement

At the date of these consolidated financial statements, the competent authorities have not approved the equitization settlement at the time the Corporation was officially transformed into a joint stock company.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying consolidated financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting

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Standards, accounting regime for enterprises and legal regulations relating to consolidated financial reporting.

The consolidated financial statements are prepared based on the financial statements of the parent company and its subsidiaries.

As at 30 September 2026, the Corporation had only one subsidiary, Binh Son Packaging and Petrochemical Trading Joint Stock Company. The investment in Central Petroleum Biofuel Joint Stock Company is no longer recognized as an investment in a subsidiary as of the end of the period but has been adjusted to other investments.

The accompanying consolidated financial statements are not intended to present the consolidated financial position, consolidated results of operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

The accompanying consolidated financial statements of the Corporation are prepared for the operational period ending at 30 September 2026.

Financial year

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

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

Basis of consolidation

The consolidated financial statements incorporate the separate financial statements of the Corporation and the financial statements of enterprises controlled by the Corporation (its subsidiaries) which were prepared for the year ended 30 September 2026. Control is achieved where the Corporation has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

The operating results of a subsidiary that is subject to bankruptcy proceedings during the period are included in the consolidated statement of income up to the date of the bankruptcy proceedings decision.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in

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equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition.

Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill.

Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

Cash and cash equivalents

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

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Corporation has the positive intent or ability to hold to maturity, including term deposits at banks for the purpose of earning periodic interest.

Held-to-maturity investments are initially recognized at cost. Subsequent to initial recognition, interest received at maturity or periodically is recognised as an increase in held-to-maturity investments and finance income in the relevant interest periods on accrual basis.

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Corporation's held-to-maturity investments may not be recoverable.

Equity investments in other entities

Equity investments in other entities represent investments in equity instruments over which the Corporation does not have control, joint control or significant influence over the investee.

Equity investments in other entities are initially recognized at cost. The Corporation's share of the net profit of the investees after acquisition is recognized in the interim consolidated income statement. Other income received other than such profit distributed is treated as return of the investment and deducted from the cost of the investment.

Equity investments in other entities are accounted for in the interim statement of financial position at cost less provision for impairment of such investments. A provision for impairment of investments in other entities is recognised when the investee incurs losses or when such investments are impaired, indicating that the Corporation may not be able to recover its investment.

Receivables

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Ngày ký: 13-02-2026

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

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

Inventories

Inventories are stated at the lower of cost and net realizable value. Cost comprises direct materials and where applicable, direct labor costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

The Corporation determines the cost of inventories issued on a per-transaction basis for accounting inventory.

Inventories' value is calculated using the weighted average method.

The monthly production cost of each type of petrol and oil products is determined as follows: The cost of raw materials is determined by the actual materials consumed for each product; labor costs and overhead costs are directly recognized or allocated based on the cost of materials attributable to each product.

The cost of work in progress at the end of each month is determined by the degree of completion of the work in progress.

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

Net realizable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

Net realizable value of inventories which are refining and petrochemical products and crude oil is determined as follows

- Refined and petrochemical products: the Corporation determines net realizable value based on the estimated selling price less the costs to be incurred in marketing, selling and distribution.

- Work in progress in respect of refined and petrochemical products: the Corporation determines net realizable value based on converting work in progress to equivalent finished goods and its estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

- Crude oil: According to the guidance of Official Letter No. 2801/BTC-CDKT dated 02 March 2016 of the Ministry of Finance on accounting of inventories, in the case crude oil in stock has cost higher than net realizable value and selling prices of products made from crude oil decrease at the provision-making time, the Corporation shall make provision for devaluation of crude oil based on its net realizable value (estimated selling prices of crude oil).

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods. Deferred expenses include the cost of the fifth turnaround expenses (TA5), personal insurance, property-risk insurance, chemicals issued for consumption and other types of deferred expenses.

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The 5th turnaround expenses (TA5) are the costs of the fifth overall maintenance of Dung Quat Oil Refinery Plant and are allocated in accordance with prevailing regulation at the time of occurence in the interim consolidated income statement.

Personal insurance and property-risk insurance are allocated to the interim consolidated income statement using straight-line method in accordance with insurance period.

The cost of chemicals issued for consumption is the cost of chemical batches for continuous catalytic reforming (CCR) and are allocated to the interim consolidated income statement using the straight-line method corresponding to their usage time.

Other types of deferred expenses comprise costs of small tools, supplies and spare parts issued for consumption, renovation expenses and other expenses which are expected to provide future economic benefits to the Corporation. These expenditures are allocated to the interim consolidated income statement using the straight-line method in accordance with the prevailing accounting regulations.

Tangible fixed assets and depreciation

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

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

The costs of self-constructed or manufactured tangible fixed assets are the actual construction or manufacturing costs plus any directly attributable costs of bringing the assets to the condition necessary for them to be capable of operating as intended by the enterprise or in accordance with the regulations on management of construction investment costs.

The costs of tangible fixed assets formed from construction investment by contractual mode or self-construction or self-generating process are the settled costs of the invested construction projects in accordance with the prevailing State's regulations on investment and construction management, directly related expenses and registration fee (if any). In the event the construction project has been completed and put into use in the manner intended by management but the settled cost thereof has not been approved, the cost of tangible fixed assets is recognized at the estimated cost based on the actual cost incurred. The estimated cost will be adjusted according to the settled costs approved by the Board of Directors or the Board of Management upon decentralization of authority.

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

	Years
Buildings and structures	5 - 50
Machinery and equipment	3 - 20
In which: Machinery and equipment in refinery and petrochemical industry	*10 - 20*
Motor vehicles and transmission equipment	6 - 25
Office equipment	5 - 10
Other tangible fixed assets	4 - 5

In accordance with Decision No. 952/QD-TTg issued by the Prime Minister on 26 July 2012 ("Decision 952") concerning certain financial regulations of Binh Son Refining and Petrochemical Company Limited (currently known as PetroVietnam Refining and Petrochemical Corporation), the Corporation is allowed to depreciate fixed assets for the main equipment of Dung Quat Oil Refinery Plant over a maximum period of 20 years.

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According to Official Letter No. 18327/BTC-CDKT dated 26 December 2016 of the Ministry of Finance on the accounting of inventories, for the purpose of financial reporting, the Corporation is allowed to recognize the net book value of fixed inventories as at 31 December 2015 to the historical cost of fixed assets. The provision for devaluation of inventories made up to 2016 will be reversed as regulated. Regarding provision amount and time of provision-making, the Corporation charges depreciation of the Plant based on the value which includes the value of fixed inventories maintained in pipelines as determined above from 01 January 2016 according to the remaining useful lives of the fixed asset (machinery and equipment for refinery and petrochemical industry).

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognized in the consolidated income statement.

Intangible assets and amortization

Intangible assets are stated cost, accumulated amortization and net book value.

The costs of intangible assets comprise all expenditures incurred by the Corporation to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by management.

Intangible assets are amortized using the straight-line method over their estimated useful lives, details are as follows:

	Years
Patents and copyrights	15
Computer software	3
Other intangible assets	6

Construction in progress

Properties in the course of construction for production, rental and administrative purposes or for other purposes are carried at cost including any costs that are necessary to form the asset including construction cost, equipment cost, other directly attributable costs in accordance with the Corporation's accounting policies. Such costs will be included in the estimated costs of the fixed assets (if settled costs have not been approved) when they are put into use.

According to the legal regulations on the construction investment costs, the settled costs of completed construction projects are subject to approval by appropriate level of competent authorities. The final costs of these completed construction projects may vary depending on the final approval by competent authorities.

Trade payables

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

Dividends and profit payable

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

Accrued expenses

Accrued expenses include accrued interest expense and other accrued payables for goods and services received by the Corporation but not yet paid due to the absence of sufficient supporting

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documentation, and are capitalized or recognised in the interim consolidated income statement in the accounting period.

Borrowings

Borrowings are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Bonus and welfare fund

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

Scientific and technological development fund

Scientific and technological development fund is appropriated to finance the Corporation's activities relating to science and technology. The Fund was established to support the Corporation's technology development and innovation activities and is recognized in the interim consolidated income statement in accordance with prevailing regulations. Accordingly, the Corporation may appropriate a portion of its taxable income, based on the projected funding needs for science and technology activities, to establish the Fund.

Equity

Ordinary shares

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

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the successful issuance of shares.

Profit distribution

The Corporation's net profit after tax is available for appropriation to shareholders as dividends upon approval by the General Meeting of Shareholders. Dividends are declared and paid from retained earnings based on the approval of shareholders at the Annual General Meeting of Shareholders.

Investment and development fund

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

Revenue and other income recognition

Revenue from the sale of goods:

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

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(a) the Corporation has transferred to the buyer the significant risks and rewards of ownership of the goods;

(b) the Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) the amount of revenue can be measured reliably;

(d) it is probable that the economic benefits associated with the transaction will flow to the Corporation; and

(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering of services:

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

(a) the amount of revenue can be measured reliably;

(b) it is probable that the economic benefits associated with the transaction will flow to the Corporation;

(c) the percentage of completion of the transaction at the balance sheet date can be measured reliably; and

(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

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

Dividend income from investments is recognized when the Corporation's right to receive payment has been established.

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

Cost of sales and services rendered

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

Selling expenses

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

General and administrative expenses

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

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim statement of financial position are retranslated at the the average bank transfer buying and selling

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exchange rates of commercial bank where the Corporation usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Corporation maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim consolidated income statement.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Corporation's borrowings. Other costs directly attributable to the Corporation's borrowings are amortised on a straight-line basis over the term of the borrowings.

Borrowing costs are recognised in profit or loss in the period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

Taxation

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

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

The Corporation has tax incentives as follows:

- In accordance with Decision 952/QD-TTg of the Prime Minister dated 26 July 2012, the Corporation is obliged to pay corporate income tax at the rate of 10% of its taxable profit for 30 years from 2010 to 2039, entitled to corporate income tax exemption for 4 years since the Corporation starts to generate taxable profit from Dung Quat Oil Refinery Plant and a 50% reduction in tax payable for 9 years thereafter.

- Binh Son Petroleum Packaging and Trading Joint Stock Company ("BSPPT") inherits investment incentives for the remaining duration of the Polypropylene Packaging Plant project and is obliged to pay corporate income tax at the rate of 10% of its taxable profit for 15 years since the operation commencement of Polypropylene Packaging Plant in 2011. BSPPT is entitled to corporate income tax exemption for 4 years from the first year taxable profit is generated in 2012 and a 50% reduction in tax payable for 9 years thereafter.

According to Official Letter No. 520/CT-TTHT of Quang Ngai Tax Department (formerly known as the Tax Department of Quang Ngai Province) dated 05 March 2018, the Corporation is enjoying corporate income tax incentives due to preferential conditions on site (the Dung Quat Economic Zone), the income entitled to corporate income tax incentives shall be all income generated from production and business activities in the preferential area (including interest from bank deposits, income from seaport services and income related to production and business activities in the preferential area).

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Corporation will have future taxable profit against which the deductible temporary differences can be utilised.

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

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

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

Other taxes are paid in accordance with prevailing tax laws in Vietnam with certain tax incentives applied to the Corporation under Investment Certificate No.13/UDDT dated 15 February 2006 issued by the Management Board of Dung Quat Economic Zone as follows: exemption of land rental charges during the project life; exemption of land use fees; exemption of land use tax during the project life; exemption of import duty for materials for production purpose, components and semi-finished goods not yet to be locally produced or locally produced but not qualified for 5 years since production commencement; exemption of import duty for goods not yet to be locally produced or locally produced but not qualified.

Related parties

Parties are considered to be related if one party has the ability, directly or indirectly, to control or exercise significant influence over the other party in making financial and operating policy decisions. The Corporation's related parties that engage in transactions with the Corporation primarily comprise entities under the common control of PetroVietnam, subsidiaries of the Corporation, and key management personnel who have the authority and responsibility for planning, managing and controlling the activities of the Corporation. However, not all entities owned or controlled by PetroVietnam are considered related parties. In assessing each related party relationship, the Corporation considers the substance of the relationship and not merely its legal form.

4. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
	VND	VND
Cash on hand	**601,889,649**	**888,357,375**
Bank demand deposits	**443,801,433,369**	**229,061,729,774**
Bank for Investment and Development of Vietnam	165,214,045,900	48,638,007,210
Vietnam Public Joint Stock Commercial Bank	38,256,081,528	37,039,293,086
Bank for Foreign Trade of Vietnam	128,987,147,781	48,416,464,645
Vietnam Bank for Industry and Trade	91,479,610,722	81,937,737,396
Others	19,864,547,438	13,030,227,437
Cash equivalents (*)	**1,313,988,297,890**	**7,433,058,686,095**
Military Commercial Joint Stock Bank	0	1,910,329,178,145
Nam A Commercial Joint Stock Bank	404,580,821,918	1,406,077,397,246
Vietnam Public Joint Stock Commercial Bank	909,304,794,522	806,904,394,539
Saigon - Hanoi Commercial Joint Stock Bank	0	2,008,269,747,930
Others	102,681,450	1,301,477,968,235
	1,758,391,620,908	**7,663,008,773,244**

* Cash equivalents represent bank demand deposits with original term of 3 months or less at commercial banks.

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5. FINANCIAL INVESTMENTS

a) Short-term held-to-maturity investments

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Term deposits	**56,892,821,098,069**	**56,892,821,098,069**	**0**	**36,368,006,708,141**	**36,368,006,708,141**	**0**
Bank for Investment and Development of Vietnam	12,425,357,829,163	12,425,357,829,163	0	13,437,970,713,072	13,437,970,713,072	0
Saigon - Hanoi Commercial Joint Stock Bank	6,389,806,029,066	6,389,806,029,066	0	2,641,885,122,195	2,641,885,122,195	0
Vietnam Bank for Industry and Trade	10,539,475,366,737	10,539,475,366,737	0	7,258,525,408,650	7,258,525,408,650	0
Others	27,538,181,873,103	27,538,181,873,103	0	13,029,625,464,224	13,029,625,464,224	0

Short-term financial investments represent held-to-maturity investments which are the Corporation's time deposits at commerical banks with original terms more than 3 months and remaining terms not exceeding 12 months at the balance sheet date.

As at 30 September 2026, the Corporation's term deposits include VND 2,735,629,695,509 which is the 12-month deposit at Modern Bank Vietnam (previous known as Ocean Commercial One Member Limited Liability Bank - Quang Ngai Branch) ("MBV") is pausing trading. The Board of Directors assesses that this amount will be traded again in the future when there are specific regulations of the State Bank.

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FINANCIAL INVESTMENTS (Continued)

b) Equity investments in other entities

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
PetroVietnam Central Biofuels JSC (*)	205,772,028,927	0	(205,772,028,927)	205,772,028,927	0	(205,772,028,927)
PetroVietnam Maintenance Services JSC	7,000,000,000	7,000,000,000	0	7,000,000,000	7,000,000,000	0
PetroVietnam Oil Stockpile Company Limited	4,244,000,000	2,371,358,615	(1,872,641,385)	4,244,000,000	2,371,358,615	(1,872,641,385)
	217,016,028,927	**9,371,358,615**	**(207,644,670,312)**	**217,016,028,927**	**9,371,358,615**	**(207,644,670,312)**

(*) The investment in Central Petroleum Biofuel Joint Stock Company at the end of the period is determined by the Corporation as the original price of the investment after financial treatment at the time of official transformation into a Joint Stock Company.

On 27 May 2024, the Court issued Decision No. 01/2024/QD-MTTPS regarding the begining of bankruptcy proceedings against BSR-BF, consequently, the Corporation had no right of control on BSR-BF. Therefore, BSR-BF has not been a subsidiary of the Corporation since that date.

6. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
	VND	VND	VND	VND
a) Short-term trade receivables from non-significant related parties	**17,091,055,473,110**	**0**	**9,554,354,250,536**	**0**
Vietnam National Petroleum Group	8,509,152,255,232	0	4,083,745,033,968	0
Military Petroleum One Member Limited Liability Corporation	1,490,744,702,122	0	548,878,467,987	0
The One-Member Limited - Liability Oil & Gas Company of HoChiMinh City	1,005,778,771,774	0	417,330,795,784	0
Dong Thap Petroleum Trading Import Export Company Limited	751,880,014,417	0	445,391,965,754	0
Petrolimex Aviation Fuel JSC	539,720,923,109	0	383,832,790,750	0
Other trade receivables	4,793,778,806,456	0	3,675,175,196,293	0
b) Short-term trade receivables from significant related parties	**5,773,653,388,476**	**0**	**3,298,476,190,141**	**0**
Vietnam Oil Corporation - Joint Stock Company	4,999,121,405,326	0	2,670,172,076,906	0
PetroVietnam Southern Gas Joint Stock Company	141,972,994,401	0	109,235,335,217	0
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas product trading Company	478,089,846,693	0	470,090,343,390	0
PetroVietnam Fertilizer and Chemicals Joint Stock Company	53,429,767,775	0	28,649,308,699	0
PTSC Quang Ngai JSC	0	0	183,218,189	0
Quang Ngai Petro Transportation Joint Stock Company	57,415,033,246	0	18,556,846,599	0
PVChem - Tech Company Limited	0	0	1,219,700,160	0
PetroVietnam LPG JSC	43,509,936,153	0	0	0
PTSC Thanh Hoa JSC	48,000,000	0	362,600,714	0
Petrovietnam Shipbuilding and Mechanical Company Limited	26,000,000	0	179,625	0
PetroVietnam Central Biofuels JSC	28,404,882	0	0	
PetroVietnam Maintenance and Repair Corporation	12,000,000	0	6,580,642	0
	22,864,708,861,586	**0**	**12,852,830,440,677**	**0**

7. ADVANCES TO SUPPLIERS

	Closing balance	Opening balance
	VND	VND
a) Short-term advances to suppliers	**3,008,707,150,205**	**372,048,688,891**
a1) Short-term advances to non-related parties	**2,894,581,468,790**	**233,226,639,041**
China Chengda Engineering Co., Ltd.	2,120,082,792,854	0
Beijing Petrochemical Engineering Co., Ltd.	481,054,292,709	0
EXTAP, A Division of ExxonMobil Asia Pacific Pte Ltd	0	57,240,359,104
Mitsui&CO., Ltd	0	28,000,328,953
W.R.Grace & Co.-Conn	0	18,392,153,351
Vietsea Company Pte.Ltd	807,617,862	14,076,311,167
CONIFER SINGAPORE PTE.LTD	16,740,095,130	13,683,528,960
Other	275,896,670,235	101,833,957,506

Văn bản được tải về hệ thống office số hóa của công ty Việt Á theo mẫu 576/PETROVIETNAM-FEBC/2026

ADVANCES TO SUPPLIERS (Continued)

	Closing balance	Opening balance
	VND	VND
a2) Short-term advances to suppliers from related parties	**114,125,681,415**	**138,822,049,850**
PetroVietnam Construction Joint Stock Corporation	36,558,001,023	0
PTSC Quang Ngai Joint Stock Company	14,306,888,459	52,910,864,846
PetroVietnam Maintenance Services Joint Stock Company	27,968,835,436	28,969,438,057
PetroVietnam Chemical and Services JSC	11,746,695,438	9,899,555,712
PetroVietnam Maintenance and Repair Corporation	10,981,968,991	15,793,827,660
Petrovietnam Transportation Corporation	6,606,837,492	6,483,351,701
Vietnam Petroleum Institute	884,644,200	0
PetroVietnam Engineering Consultancy Corporation	320,016,956	136,416,956
Petroleum Information Technology, Telecommunications and Automation JSC	0	1,178,370,270
PVCHEM-CS Company Limited	4,751,793,420	0
Vietnam Oil Corporation - Joint Stock Company	0	21,176,906,670
PetroVietnam Technical Services Corporation	0	2,273,317,978
b Long-term advances to suppliers	**546,307,462,057**	**548,106,960,657**
The Management Board of Dung Quat Economic Zone (*)	546,307,462,057	548,106,960,657
	3,555,014,612,262	**920,155,649,548**

(*) Represent an advance payment made by the Corporation to the Management Board of Dung Quat Economic Zone for compensation and site clearance of Dung Quat Oil Refinery Plant Upgrade and Expansion Project.

8. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
	VND	VND	VND	VND
a) Short-term	**44,691,663,848**	**0**	**45,163,627,552**	**0**
Receivable relating to equitisation	6,198,339,355	0	6,198,339,355	0
Advances to employees	5,798,059,514	0	545,840,600	0
Others	32,695,264,979	0	38,419,447,597	0
b) Long-term	**185,900,702**	**0**	**35,000,000**	**0**
Deposits and mortgages	185,900,702	0	35,000,000	0
	44,877,564,550	**0**	**45,198,627,552**	**0**

Văn bản được tạo tự động từ hệ thống eOffice.bsr.com.vn với số định danh 576/PLX-FEC/2026

9. INVENTORIES

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Goods in transit	2,602,780,895,794	(94,139,228,863)	3,756,524,176,081	0
Raw materials and consumables	6,844,225,443,637	(261,129,826,383)	4,783,630,828,423	0
Tools and supplies	1,736,587,954,378	0	1,592,958,877,574	0
Work in progress	2,435,256,549,467	(160,980,560,143)	1,267,432,314,237	(52,870,976,023)
Finished goods	2,477,277,520,330	(161,662,973,138)	1,397,378,826,228	(78,144,941,884)
Merchandise	12,061,845,888	0	0	0
	16,108,190,209,494	**(677,912,588,527)**	**12,797,925,022,543**	**(131,015,917,907)**

10. CONSTRUCTION IN PROGRESS

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
Dung Quat Oil Refinery Plant Upgrade and Expansion Project	2,137,697,353,923	2,137,697,353,923	1,896,821,467,919	1,896,821,467,919
Other projects	388,201,481,882	388,201,481,882	135,468,555,042	135,468,555,042
	2,525,898,835,805	**2,525,898,835,805**	**2,032,290,022,961**	**2,032,290,022,961**

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11. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles, transmission equipment	Office equipment	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
Cost						
Opening balance	6,520,156,748,940	39,103,439,324,278	254,571,236,134	621,243,954,699	812,523,912	46,500,223,787,963
Additions during the period	2,782,714,916	262,195,510,153	8,271,776,766	22,133,270,332	0	295,383,272,167
Transfer from construction in progress	9,575,703,773	4,648,331,475	10,787,037,036	0	0	25,011,072,284
Disposals	(1,219,314,693)	(80,246,448,705)	(5,828,490,350)	(33,040,775,793)	0	(120,335,029,541)
Closing balance	**6,531,295,852,936**	**39,290,036,717,201**	**267,801,559,586**	**610,336,449,238**	**812,523,912**	**46,700,283,102,873**
Accumulated depreciation						
Opening balance	3,964,381,903,631	30,650,618,808,192	171,806,154,174	553,632,737,759	647,819,816	35,341,087,423,572
Charge for the period	144,286,642,654	1,421,364,319,885	14,504,091,307	22,136,524,755	32,168,301	1,602,323,746,902
Other additions	0	0	164,100,217	258,483,271	0	422,583,488
Disposals	(1,219,314,693)	(80,223,567,246)	(5,828,490,350)	(32,878,377,993)	0	(120,149,750,282)
Closing balance	**4,107,449,231,592**	**31,991,759,560,831**	**180,645,855,348**	**543,149,367,792**	**679,988,117**	**36,823,684,003,680**
Net book value						
Opening balance	**2,555,774,845,309**	**8,452,820,516,086**	**82,765,081,960**	**67,611,216,940**	**164,704,096**	**11,159,136,364,391**
Closing balance	**2,423,846,621,344**	**7,298,277,156,370**	**87,155,704,238**	**67,187,081,446**	**132,535,795**	**9,876,599,099,193**

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12. TĂNG, GIẢM TÀI SẢN CỐ ĐỊNH VÔ HÌNH

	Patents, copyrights	Computer software	Other intangible assets	Total
	VND	VND	VND	VND
Cost				
Opening balance	438,606,719,617	549,442,058,962	32,703,172,505	1,020,751,951,084
Additions during the period	0	3,847,323,902	0	3,847,323,902
Disposals	0	(4,176,700,200)	0	(4,176,700,200)
Closing balance	**438,606,719,617**	**549,112,682,664**	**32,703,172,505**	**1,020,422,574,786**
Accumulated depreciation				
Opening balance	370,360,896,358	486,775,209,807	30,555,265,191	887,691,371,356
Charge for the period	11,579,309,975	20,791,152,465	358,641,405	32,729,103,845
Other additions	0	548,803,969	0	548,803,969
Disposals	0	(4,176,700,200)	0	(4,176,700,200)
Closing balance	**381,940,206,333**	**503,938,466,041**	**30,913,906,596**	**916,792,578,970**
Net book value				
Opening balance	**68,245,823,259**	**62,666,849,155**	**2,147,907,314**	**133,060,579,728**
Closing balance	**56,666,513,284**	**45,174,216,623**	**1,789,265,909**	**103,629,995,816**

13. EXPENSES PENDING ALLOCATION

	Closing balance	Opening balance
	VND	VND
a Current	**68,917,986,618**	**133,709,837,829**
Personal and property risk insurance	51,717,983,351	58,005,332,552
Tools	1,122,483,930	51,579,004,237
Others	16,077,519,337	24,125,501,040
b Non-current	**478,390,564,283**	**1,020,038,230,377**
Cost of the overall maintenance	443,252,715,226	943,285,736,948
Chemicals issued for consumption	8,919,873,102	36,610,064,745
Others	26,217,975,955	40,142,428,684
	547,308,550,901	**1,153,748,068,206**

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14. SHORT-TERM LOANS AND FINANCE LEASE LIABILITIES

	Closing balance	In the period		Opening balance
	Amount	Increases	Decreases	Amount
	VND	VND	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Quang Ngai Branch	5,679,006,846,299	64,757,186,477,943	66,039,740,440,173	6,961,560,808,529
Joint Stock Commercial Bank for Investment and Development of Vietnam - Dung Quat Branch	136,300,000,000	1,583,100,000,000	1,530,400,000,000	83,600,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ngai Branch	3,780,000,000,000	22,115,000,000,000	20,395,000,000,000	2,060,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dung Quat Branch	19,700,000,000	31,800,000,000	12,100,000,000	0
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hanoi Branch	3,910,000,000,000	41,830,683,871,508	39,319,683,871,508	1,399,000,000,000
	13,525,006,846,299	**130,317,770,349,451**	**127,296,924,311,681**	**10,504,160,808,529**

Văn bản được tải lên từ hệ thống office.bsscom.vn với số định danh 574KHBC-PETROVIETNAM

15. TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
a) Short-term trade payables to non-related parties	**8,179,574,983,684**	**4,677,192,798,569**
Cuu Long Petroleum Operating Branch - Petrovietnam Exploration Production Corporation Limited	2,721,305,700,539	0
Idemitsu Gas Production Vietnam Co., Ltd.	941,895,089,883	0
Hoang Long JOC	768,867,358,253	470,845,193,377
Japan Vietnam Petroleum Company Limited - Operating Office	663,354,320,549	0
Vietsea Company Pte.Ltd	585,553,507,734	524,958,303,910
Mitsui&CO., Ltd	288,013,412,559	1,932,552,508,387
Payables to other parties	2,210,585,594,167	1,748,836,792,895
b) Short-term trade payables to significant related parties	**9,821,890,306,030**	**6,666,004,293,783**
Vietnam Oil Corporation - Joint Stock Company	6,430,260,629,805	3,073,862,904,921
PetroVietnam Domestic Exploration Production Operating Company Limited - Block 05.1a	2,689,058,764,264	1,206,137,578,508
Vietnam National Industry - Energy Group	0	188,315,525
Petrovietnam Transportation Corporation	380,354,816,425	207,902,302,462
Nghi Son Refinery and Petrochemical LLC	0	0
PTSC Quang Ngai Joint Stock Company	77,079,693,684	66,828,864,595
PetroVietnam Central Biofuels Joint Stock Company	37,008,156,960	0
Nhat Viet Transportation Corporation	35,713,369,656	21,508,049,676
PetroVietnam Maintenance Services Joint Stock Company	25,125,824,886	51,418,124,750
PetroVietnam Chemical and Services JSC	12,042,819,804	30,618,259,462
PetroVietnam Maintenance and Repair Corporation	13,379,513,798	21,982,100,132
PetroVietnam Construction Joint Stock Corporation	9,916,573,093	0
PVI Southern Central Insurance Company	19,965,830,956	10,748,294,721
Southern Petroleum Transportation Joint Stock Company	8,695,471,138	0
PV Oil Mien Trung Joint Stock Company - Quang Ngai Branch	4,731,536,124	2,068,644,270
PetroVietnam Security Joint Stock Company	4,340,704,140	8,634,101,040
Petroleum Information Technology, Telecommunications and Automation JSC	39,671,960	39,671,960
PetroVietnam University	0	585,000,000
PetroVietnam Engineering Consultancy Corporation	522,375,743	168,583,707
PetroVietnam Oil Hanoi Joint Stock Company	922,752,000	0
Vietnam Public Joint Stock Commercial Bank - Head Office	807,600,000	0
Petrovietnam Oil Transportation One Member Limited Company	348,901,980	0
PV Oil Singapore Pte Ltd	412,815,744	1,890,530,226,647
Petrovietnam Securities Incorporated	0	301,000,000
PetroVietnam Technical Services Corporation - PTSC Da Nang Company	433,163,219	0
PVCHEM-CS Company Limited	1,465,207,920	0
Branch of PetroVietnam Exploration Production Corporation - Ho Chi Minh Branch (Blocks 01/97 & 02/97)	17,170,243,135	0

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TRADE PAYABLES (Continued)

	Closing balance	Opening balance
	VND	VND
b) Trade payables to related parties (Continued)		
Bien Dong Petroleum Operating Company Block 05-2	0	21,787,934,024
Bien Dong Petroleum Operating Company Block 05-3	0	11,329,360,413
Thang Long Maritime Joint Stock Company	13,600,000,000	10,963,522,800
Ho Chi Minh City Branch - PetroVietnam Exploration Production Corporation Limited (Block 11.2)	31,096,373,860	8,836,833,445
Vietnam National Industry - Energy Group of Block 01/97&02/97	0	6,659,915,542
Binh Son Petroleum Construction JSC	0	5,674,303,224
PetroVietnam Oil Phu My Joint Stock Company	6,290,270,834	3,220,557,294
Vietnam National Industry - Energy Group of Block 01&02	0	2,490,005,681
Vietnam Petroleum Institute	326,835,000	746,000,000
Song Hong Petroleum One Member Limited Liability Company	0	486,000,000
PetroVietnam Manpower Training College	0	246,600,000
Petrovietnam Trading & Service Joint Stock Company	434,809,768	0
PetroVietnam Southern Gas Joint Stock Company	345,580,134	41,238,984
Bien Dong Petroleum Operating Company Block 05-2	0	21,787,934,024
	18,001,465,289,714	**11,343,197,092,352**

16. DIVIDENDS AND PROFIT PAYABLE

	Closing balance	Opening balance
	VND	VND
Other shareholders	167,246,768	134,450,068
	167,246,768	**134,450,068**

17. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
a) Receivables				
Value added tax	42,885,230	11,828,759,986	11,827,070,521	41,195,765
- Output Value added tax	42,885,230	11,828,759,986	11,827,070,521	41,195,765
Export and import tax	1,149,698,019	(10,428,142,246)	(10,428,142,246)	1,149,698,019
- Import tax	1,149,698,019	(10,428,142,246)	(10,428,142,246)	1,149,698,019
Corporate income tax	30,503,922	30,503,922	0	0
Land Tax and rentals	2,163,335,955	5,235,019,571	3,124,678,386	52,994,770
- Land tax	272,134,095	1,169,475,184	950,335,859	52,994,770
- Land rentals	1,891,201,860	4,065,544,387	2,174,342,527	0
Foreign Contractor Tax	0	0	3,960,032,487	3,960,032,487
- Value added tax withheld	0	0	3,960,032,487	3,960,032,487
	3,386,423,126	**6,666,141,233**	**8,483,639,148**	**5,203,921,041**

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TAXES AND OTHER PAYABLES TO THE STATE BUDGET (Continued)

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
b) Payables				
Value added tax	168,932,126,978	3,449,159,435,264	3,614,447,142,471	3,644,419,771
- Output Value added tax	168,932,126,965	312,980,666,169	478,268,373,376	3,644,419,758
- Value added tax on imported goods	13	3,136,178,769,095	3,136,178,769,095	13
Special consumption tax	511,637,334,780	3,682,115,431,857	3,393,216,795,730	800,535,970,907
Export and import tax	0	2,699,245,688	2,699,245,688	0
- Export tax	0	2,699,245,688	2,699,245,688	0
Corporate income tax	312,597,884,016	3,096,041,159,223	1,797,379,396,564	1,611,259,646,675
Personal income tax	7,199,771,147	145,475,282,086	136,949,506,255	15,725,546,978
Environmental protection tax	45,807,838,000	13,477,271,000	59,285,109,000	0
Foreign Contractor Tax	227,598,861	18,988,178,097	18,936,757,141	279,019,817
- Value added tax withheld	29,030,113	6,162,596,281	6,191,626,394	0
- Corporate income tax withheld	198,568,748	12,825,581,816	12,745,130,747	279,019,817
Other payables	0	3,411,120,000	3,411,120,000	0
	1,046,402,553,782	**10,411,367,123,215**	**9,026,325,072,849**	**2,431,444,604,148**

18. ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
Short-term		
Expenses of Crude Oil, supplies	529,363,010,500	36,514,781,307
Transportation expenses	6,799,230,312	0
Loan interest payable	10,346,813,782	9,659,342,551
	546,509,054,594	**46,174,123,858**

19. OTHER PAYABLES

	Closing balance	Opening balance
	VND	VND
Short-term		
Payable on equitization proceeds	5,831,672,688	5,831,672,688
Short-term deposits received	19,995,643,743	17,927,629,866
Others	21,274,692,608	30,406,045,940
	47,102,009,039	**54,165,348,494**
In which:		
Other payables to significant related parties	**1,913,991,642**	**2,561,186,756**
PetroVietnam Maintenance and Repair Corporation	129,500,000	169,500,000
PVI Insurance Corporation	420,000,000	77,000,000
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas product trading Company	0	500,000,000
PetroVietnam LPG Joint Stock Company	0	500,000,000
PetroVietnam Chemical and Services JSC	100,000,000	35,000,000
PetroVietnam Engineering Consultancy Corporation	101,495,000	116,690,114
Petrovietnam Shipbuilding and Mechanical Company Limited	11,000,000	11,000,000
Quang Ngai Petro Transportation Joint Stock Company	33,000,000	33,000,000
Dung Quat Oil Refinery Plant Project Management Board	1,118,996,642	1,118,996,642

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20. OWNERS' EQUITY

a) Statement of changes in equity

	Owners' contributed capital	Investment and development fund	Other reserves	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND
For the 9-month period ended 30 September 2025						
Prior period's opening balance	**31,004,996,160,000**	**12,674,501,930,816**	**106,709,914**	**11,826,112,139,950**	**32,292,091,459**	**55,538,009,032,139**
Profit for the year	0	0	0	2,151,928,991,910	2,803,411,679	2,154,732,403,589
Allocation to bonus and welfare funds and Management bonus fund 2024	0	0	0	(234,293,114,467)	(625,653,144)	(234,918,767,611)
Provisionally allocation to bonus and welfare funds 2025	0	0	0	(1,665,226,302)	(334,773,698)	(2,000,000,000)
Allocation to Investment and Development funds	0	85,546,575,109	0	(85,546,575,109)	0	0
2024 dividends declared	0	0	0	0	(2,079,496,936)	(2,079,496,936)
Increase contributed capital	0	0	0	(64)	0	(64)
Prior period's closing balance	**31,004,996,160,000**	**12,760,048,505,925**	**106,709,914**	**13,656,536,215,918**	**32,055,579,360**	**57,453,743,171,117**
For the 9-month period ended 30 September 2026						
Curren period's opening balance	**50,072,996,860,000**	**2,993,536,395,925**	**106,709,914**	**7,414,334,911,173**	**32,110,756,853**	**60,513,085,633,865**
Profit for the year	0	0	0	24,898,817,524,667	2,896,107,457	24,901,713,632,124
Allocation to bonus and welfare funds and Management bonus fund 2025	0	0	0	(374,103,026,199)	(388,591,537)	(374,491,617,736)
Provisionally allocation to bonus and welfare funds and Management bonus fund 2026	0	0	0	(10,906,136,032)	(522,323,968)	(11,428,460,000)
Allocation to Investment and Development funds	0	2,603,670,464,103	0	(2,603,670,464,103)	0	0
Dividends declared	0	0	0	(1,502,189,905,865)	(2,135,223,935)	(1,504,325,129,800)
Current period's closing balance	**50,072,996,860,000**	**5,597,206,860,028**	**106,709,914**	**27,822,282,903,641**	**31,960,724,870**	**83,524,554,058,453**

Văn bản được ký điện tử bởi Văn phòng Chính phủ
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Ngày ký: 05-02-2026 17:24:57 +07:00

OWNERS' EQUITY (Continued)

b) Details of contributed capital

As of 30 September 2026, the charter capital contributions were fully made by the shareholders as follows:

	Closing balance	Opening balance
	VND	VND
Vietnam National Industry - Energy Group	46,130,540,980,000	46,130,540,980,000
Other shareholders	3,942,455,880,000	3,942,455,880,000
	50,072,996,860,000	**50,072,996,860,000**

c) Shares	Closing balance	Opening balance
	VND	VND
Number of shares issued to the public	5,007,299,686	5,007,299,686
Ordinary shares	*5,007,299,686*	*5,007,299,686*
Preference shares	*0*	*0*
Number of outstanding shares in circulation	5,007,299,686	5,007,299,686
Ordinary shares	*5,007,299,686*	*5,007,299,686*
Preference shares	*0*	*0*

An ordinary share has par value of VND 10,000 each share.

21. ITEMS OFF THE STATEMENT OF FINANCIAL POSITION

	Closing balance	Opening balance
Foreign currencies		
United States Dollar (USD)	925,933.86	885,473.31
Euro (EUR)	1.56	1.56

22. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period	Prior period
	VND	VND
a) Revenue		
LPG	7,113,652,770,865	5,857,772,838,247
Mogas E10	9,075,741,335,702	4,711,873,730
Mogas E5	22,399,224,013,979	275,924,832,207
Mogas 92	0	7,024,011,701,300
Mogas 95	27,326,449,542,643	34,093,823,923,973
Mogas 83	2,392,093,196,405	0
Base gasoline	946,476,492,717	0
Jet A1	11,332,457,334,494	7,369,628,187,768
Jet A-1K	496,351,947,681	0
KO	154,170,597,554	307,623,385,905
Diezen DO 0,05S (DO 0,05S)	74,414,722,211,495	44,243,774,555,740
Diezen (DO) L-62	317,711,710,768	0
Jet A1-SAF	0	335,587,272
Fuel Oil	2,521,649,176,617	1,331,310,436,949
Sulfur	57,829,244,446	12,769,519,994
T3034	3,259,968,720,993	2,423,814,074,224
T3045	0	115,895,164,991
TF4035	27,944,089,136	7,083,333
F3030	57,775,422,457	262,075,568,718
I3110	494,387,896,539	298,274,764,926
P3034	0	566,711,728

Văn bản được ký điện tử bởi Cổng thông tin điện tử Văn phòng Chính phủ
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REVENUE FROM GOODS SOLD AND SERVICES RENDERED (Continued)

	Current period	Prior period
	VND	VND
Propylene	51,264,899,401	0
Offspec	292,909,915	0
RFCC Naphtha	1,299,780,009,008	160,506,376,758
Diesel product from bottom stream	157,267,861,261	0
Seaport services	145,417,772,497	140,209,063,113
Others	173,905,099,439	33,746,184,848
	164,216,534,256,012	**103,956,781,835,724**
b) Revenue from related parties	**40,440,089,247,045**	**25,410,329,716,687**
Vietnam Oil Corporation - Joint Stock Company	36,026,085,203,079	21,180,212,850,351
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas product trading Company	3,051,237,877,815	3,301,235,416,381
PetroVietnam Southern Gas Joint Stock Company	711,903,125,369	646,092,610,878
Quang Ngai Petro Transportation Joint Stock Company	264,684,580,679	71,984,056,061
PetroVietnam Fertilizer and Chemicals Joint Stock Company	268,153,055,925	210,559,328,473
Petrovietnam Oil Lao Company Limited	113,387,608,910	0
PVChem - Tech Company Limited	1,522,139,500	0
Petrovietnam Oil Transportation One Member Limited Company	1,313,350,000	0
PTSC Quang Ngai Joint Stock Company	1,016,224,167	163,636,362
Petrovietnam Shipbuilding and Mechanical Company Limited	387,901,788	0
PetroVietnam Maintenance Services Joint Stock Company	98,181,819	81,818,181
PetroVietnam Central Biofuels Joint Stock Company	149,773,920	0
Branch of PetroVietNam Fertilizer & Chemicals Corporation - Phu My Urea Plant	150,224,074	0

23. COST OF SALES

	Current period	Prior period
	VND	VND
LPG	7,253,680,660,181	5,360,904,124,482
Mogas E10	8,221,516,482,182	4,802,259,452
Mogas E5	20,362,660,820,010	286,324,003,584
Mogas 92	0	7,260,342,373,207
Mogas 95	24,341,208,857,462	35,607,557,460,471
Mogas 83	2,140,818,138,691	0
Base gasoline	873,564,007,820	0
Jet A1	8,404,241,357,441	6,346,639,339,932
Jet A-1K	386,015,538,667	0
KO	111,904,640,717	263,819,536,844
Diezen DO 0,05S (DO 0,05S)	55,576,583,160,639	40,668,887,844,434
Diezen (DO) L-62	241,890,979,979	0
Jet A1-SAF	0	386,160,804
Fuel Oil	2,502,431,926,400	1,264,469,144,800
Sulfur	1,126,193,786	0
T3034	3,281,780,465,202	2,947,639,427,318
T3045	0	132,216,200,073
TF4035	30,883,559,885	8,228,925
F3030	57,598,496,575	298,697,154,826
I3110	473,618,711,412	349,414,864,734

Văn bản được tạo tự động từ phần mềm của Công ty Cổ phần Chứng khoán Bản Việt theo công văn số 576/BVSC-FBT ngày 10/02/2026

COST OF SALES (Continued)

	Current period	Prior period
	VND	VND
P3034	0	680,396,395
RFCC Naphtha	1,162,212,650,018	151,328,240,347
Propylene	43,801,436,990	452,693,456
Diesel product from bottom stream	107,485,464,400	0
(Reversal of)/addition to provision for devaluation of inventories	546,896,670,620	587,687,914,687
Others	139,722,692,168	17,303,345,602
	136,261,642,911,245	**101,549,560,714,373**

24. FINANCIAL INCOME

	Current period	Prior period
	VND	VND
Bank interest	1,811,447,360,950	940,735,143,414
Foreign exchange gain	325,964,109,853	521,735,008,628
Dividends received	280,000,000	280,000,000
	2,137,691,470,803	**1,462,750,152,042**

25. FINANCIAL EXPENSES

	Current period	Prior period
	VND	VND
Interest expense	267,547,219,018	199,369,405,505
Foreign exchange loss	425,126,484,230	186,653,484,273
Payment discounts for buyers	110,498,529	2,379,186,981
Other financial expenses	1,280,145	0
	692,785,481,922	**388,402,076,759**

26. OTHER INCOME

	Current period	Prior period
	VND	VND
Surplus upon physical count of finished goods	29,600,995,003	20,755,703,040
Income from disposal of fixed assets	1,958,235,454	473,445,455
Income from bonus, compensation and contract penalties	198,286,874	1,680,101,623
Income from fixed assets for lease	217,637,406	0
Other income	28,749,879,097	13,493,570,822
	60,725,033,834	**36,402,820,940**

27. BASIC EARNINGS PER SHARE

The calculation of the basic earnings per share is as follows:

	Current year	Prior year
	VND	VND
Profit after tax attributable to ordinary shareholders	24,898,817,524,667	2,151,928,991,910
Less: Allocation to Bonus and welfare funds	2,598,136,032	277,408,043,262
Less: Executive Board Reward Fund	8,308,000,000	6,214,985,656
Earnings for the purpose of calculating basic earnings per share	24,887,911,388,635	1,868,305,962,992
Weighted average number of ordinary shares to calculate basic earnings per share (share)	5,007,299,686	5,007,299,686
Basic earnings per share (VND/share)	**4,970**	**373**

Văn bản được ký điện tử bởi Văn phòng Công ty mẹ - Tổng công ty Lọc hóa dầu Việt Nam - CTCP ngày 27/02/2026

28. RELATED PARTY TRANSACTIONS AND BALANCES

	Current period	Prior period
	VND	VND
a) Selling expenses	**732,911,191,297**	**540,796,880,508**
Labour	77,525,750,517	50,451,945,517
Selling supplies expenses	13,534,742,364	20,446,322,256
Office supplies expenses	3,616,802	105,601,748
Depreciation and amortization	112,224,641,979	110,542,559,777
Taxes, fees and charges	2,699,245,688	0
Out-sourced services	465,187,119,170	352,913,924,060
Other monetary expenses	61,736,074,777	6,336,527,150
b) General and administration expenses	**729,688,992,271**	**461,778,481,163**
Labour	291,056,948,288	162,369,519,440
Materials	624,610,608	551,692,658
Office equipment	36,958,760,073	10,599,798,181
Depreciation and amortization	40,922,077,437	65,144,576,994
Taxes, fees and charges	4,067,134,387	2,304,209,456
Out-sourced services	119,116,032,226	68,887,088,347
Other monetary expenses	236,943,429,252	151,921,596,087
	1,462,600,183,568	**1,002,575,361,671**

29. PRODUCTION COST BY NATURE

	Current period	Prior period
	VND	VND
Raw materials and consumables	132,268,865,928,603	97,656,160,267,477
Labour	1,115,463,171,619	725,995,930,826
Tools and supplies	87,092,286,962	24,728,245,070
Depreciation and amortisation	1,635,052,850,747	1,655,532,350,223
Out-sourced services	1,857,725,123,723	1,708,319,367,841
Other monetary expenses	213,147,062,539	193,711,999,920
(Reversal of)/addition to provision for devaluation of inventories	546,896,670,620	587,687,914,687
	137,724,243,094,813	**102,552,136,076,044**

30. PURCHASES OF GOODS AND SERVICES RELATED PARTIES

	Current period	Prior period
	VND	VND
Vietnam Oil Corporation - Joint Stock Company	32,314,512,506,927	31,191,770,701,151
PV Oil Singapore Pte Ltd	14,211,378,177,359	17,483,975,860,339
PetroVietnam Domestic Exploration Production Operating Company Limited - Block 05,1a	8,833,077,516,343	5,695,471,297,351
Cuu Long Petroleum Operating Branch - PetroVietnam Exploration Production Corporation Limited	6,780,137,235,654	0
Vietnam National Industry - Energy Group of Block 01&02	1,864,250,286,554	1,961,089,420,081
Petrovietnam Transportation Corporation	835,643,893,027	1,031,623,687,500
PTSC Quang Ngai Joint Stock Company	251,951,098,200	251,705,622,610
Nhat Viet Transportation Corporation	185,710,994,418	248,651,555,895
PVI Insurance Corporation	168,095,349,168	230,782,416,804
Nghi Son Refinery and Petrochemical LLC	143,455,399,569	94,951,287,031
PetroVietnam Chemical and Services JSC	135,955,614,418	29,776,154,156

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PURCHASES OF GOODS AND SERVICES RELATED PARTIES (Continued)

	Current period	Prior period
	VND	VND
PVCHEM-CS Company Limited	74,102,558,325	0
Vietnam National Industry - Energy Group	60,407,252,284	4,797,958,653
PetroVietnam Maintenance and Repair Corporation	50,992,716,447	58,731,677,319
PetroVietnam Central Biofuels Joint Stock Company	50,415,678,000	150,000,000
Ho Chi Minh City Branch - PetroVietnam Exploration Production Corporation Limited (Block 11,2)	46,363,656,924	0
Branch of PetroVietnam Exploration Production Corporation - Ho Chi Minh Branch (Blocks 01/97 & 02/97)	39,220,923,595	0
PetroVietnam Maintenance Services Joint Stock Company	32,473,131,439	69,388,621,608
PetroVietnam Security Joint Stock Company	20,331,758,500	25,827,361,600
Southern Petroleum Transportation Joint Stock Company	19,833,949,843	0
PVI Southern Central Insurance Company	18,814,479,313	22,891,098,585
Vietnam National Industry - Energy Group of Block 01/97&02/97	12,963,746,524	77,274,962,333
PetroVietnam Construction Joint Stock Corporation	9,141,271,805	0
PVChem Industrial Technical Services Company Limited	8,141,835,000	0
PetroVietnam Technical Services Corporation	7,558,044,187	944,755,524
PV Oil Mien Trung Joint Stock Company - Quang Ngai Branch	6,658,159,519	6,858,641,082
Petroleum Information Technology, Telecommunications and Automation JSC	5,892,853,000	0
Binh Son Petroleum Construction JSC	2,782,714,916	0
PetroVietnam Engineering Consultancy Corporation	2,602,129,474	786,223,282
Vietnam Public Joint Stock Commercial Bank - Head Office	2,202,545,455	0
PetroVietnam Oil Hanoi Joint Stock Company	1,789,200,000	889,200,000
PetroVietnam University	1,415,000,000	0
Petrovietnam Oil Transportation One Member Limited Company	260,344,125	3,853,120,700
Petrovietnam Securities Incorporated	180,000,000	1,450,600,000
PetroVietnam Security Joint Stock Company - Central Branch	140,000,000	7,864,082,672
Petrovietnam Trading & Service Joint Stock Company	108,333,333	280,000,000
Bien Dong Petroleum Operating Company Block 05-2	0	1,346,192,365,862
Bien Dong Petroleum Operating Company Block 05-3	0	551,875,205,196
Petroleum Trading & Drilling Technical Services JSC	0	5,034,867,040
Vietnam Petroleum Institute	0	981,531,500
PetroVietnam Technical Services Corporation - PTSC Da Nang Company	0	253,582,844
Quang Ngai Petro Transportation Joint Stock Company	0	224,560,000
Vietnam Petrochemical and Textile Fiber Joint Stock Company	0	200,000,000
PetroVietnam Southern Gas Joint Stock Company	3,939,292,490	1,548,127,691
Vietnam Public Joint Stock Commercial Bank - Quang Ngai Branch	0	5,876,712
Indochina Petroleum Transportation Joint Stock Company	0	1,253,170,908
PVOil Mien Trung Joint Stock Company	3,868,021,342	2,731,414,999
PetroVietnam Manpower Training College	0	21,000,000
	66,206,767,667,476	**60,412,108,009,028**

Văn bản được tạo tự động từ phần mềm của Vasco. Liên hệ 1900 6500 để biết thêm chi tiết. 57/KPBC-FEC/2026

31. CONTINGENT LIABILITY

The Corporation may incur costs for dismantling and disposing of land-based assets for site clearance in case lease period is not extended at the end of the lease term or upon the completion of the projects for the Dung Quat Oil Refinery Plant, Polypropylene Packaging Plant and other leased assets as stipulated by prevailing regulations, The Corporation is unable to reliably estimate the value and timing of the dismantling costs, therefore, no restoration provision has been recorded in the consolidated financial statements for the financial period ended 30 September 2026,

Nguyen Thanh Son	**Do Duc Hung**	**Luong Minh Hai**
Preparer	**Chief Accountant**	**Deputy Chief Executive Officer**
		Approved 29th October 2026

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