Ký bởi: CÔNG TY CỔ PHẦN - TỔNG CÔNG TY LỌC HÓA DẦU VIỆT NAM
Ký ngày: 30/10/2026 15:40:13

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

SEPARATE FINANCIAL STATEMENTS

FOR THE 3rd QUARTER OF 2026

Quang Ngai, October 2026

Văn bản được tạo lập hệ thống egoffice.vn / Văn bản được tạo lập hệ thống egoffice.vn

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**		**106,310,706,752,769**	**70,037,843,623,909**
I. Cash and cash equivalents	**110**	**4**	**1,736,210,844,216**	**7,554,625,721,892**
1. Cash	111		422,325,227,776	217,662,023,136
2. Cash equivalents	112		1,313,885,616,440	7,336,963,698,756
II. Short-term financial investments	**120**	**5**	**56,502,121,828,534**	**36,265,180,328,939**
1. Short-term held-to-maturity investments	123		56,502,121,828,534	36,265,180,328,939
III. Short-term receivables	**130**		**26,097,897,242,614**	**13,299,538,223,274**
1. Short-term trade receivables	131	6	23,026,001,763,836	12,875,277,533,995
2. Short-term advances to suppliers	132	7	3,015,854,885,833	379,091,870,556
3. Other short-term receivables	135	8	44,673,391,179	45,168,818,723
4. Deficits in assets awaiting solution	137		11,367,201,766	0
IV. Inventories	**140**	**9**	**15,394,802,142,868**	**12,648,516,367,851**
1. Inventories	141		16,072,714,731,395	12,779,532,285,758
2. Provision for devaluation of inventories (*)	142		(677,912,588,527)	(131,015,917,907)
V. Other short-term assets	**160**		**6,579,674,694,537**	**269,982,981,953**
1. Short-term expenses pending allocation	161	13	65,620,739,412	131,701,185,968
2. Value added tax deductibles	162		6,508,944,224,619	135,240,896,106
3. Taxes and other receivables from the State budget	163	17	5,109,730,506	3,040,899,879
B. NON-CURRENT ASSETS (200 = 210+220+230+240+250+260)	**200**		**13,612,576,585,624**	**14,966,574,909,862**
I. Long-term receivables	**210**		546,405,579,009	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	98,116,952	35,000,000
II. Fixed assets	**220**		**9,910,896,719,255**	**11,216,707,025,213**
1. Tangible fixed assets	221	11	9,807,713,518,736	11,083,874,251,045
- Cost	222		46,466,767,997,297	46,268,191,924,546
- Accumulated depreciation (*)	223		(36,659,054,478,561)	(35,184,317,673,501)
2. Intangible assets	227	12	103,183,200,519	132,832,774,168
- Cost	228		1,019,714,728,786	1,020,363,845,084
- Accumulated amortisation (*)	229		(916,531,528,267)	(887,531,070,916)
IV. Long-term assets in progress	**250**		**2,525,898,835,805**	**2,031,672,661,593**
1. Construction in progress	252	10	2,525,898,835,805	2,031,672,661,593
V. Long-term financial investments	**260**	**5**	**155,264,203,980**	**155,264,203,980**
1. Investments in subsidiaries	261		145,892,845,365	145,892,845,365
2. Equity investments in other entities	263		217,016,028,927	217,016,028,927
3. Provision for impairment of long-term investments in other entities (*)	264		(207,644,670,312)	(207,644,670,312)
VI. Other long-term assets	**270**		**474,111,247,575**	**1,014,789,058,419**
1. Long-term expenses pending allocation	271	13	474,111,247,575	1,014,789,058,419
TOTAL ASSETS (280=100+200)	**280**		**119,923,283,338,393**	**85,004,418,533,771**

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

Văn bản được tạo tự động từ phần mềm của Bộ Tài chính - https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-99-2025-TT-BTC-Huong-dan-Luat-Ke-toan-576742.aspx

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**		**36,443,299,724,302**	**24,536,799,663,095**
I. Current liabilities	**310**		**35,599,335,096,591**	**23,680,413,430,325**
1. Short-term trade payables	311	15	18,030,360,224,053	11,354,277,910,234
2. Short-term advances from customers	312		409,656,193,864	59,261,681,963
3. Dividends and profit payable	313	16	160,486,700	127,690,000
4. Short-term taxes and amounts payable to the State budget	314	17	2,429,828,503,170	1,046,127,487,204
5. Payables to employees	315		343,967,249,286	462,779,842,733
6. Short-term accrued expenses	316	18	536,801,272,192	46,174,123,858
7. Other current payables	320	19	39,575,536,405	50,074,211,264
8. Short-term loans and obligations under finance leases	321	14	13,369,006,846,299	10,420,560,808,529
9. Bonus and welfare funds	323		439,978,784,622	241,029,674,540
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 = 410 + 430)	**400**	**20**	**83,479,983,614,091**	**60,467,618,870,676**
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		5,596,431,813,714	2,992,761,349,611
3. Retained earnings	420		27,810,554,940,377	7,401,860,661,065
- Retained earnings accumulated to the prior year end	420a		2,923,830,191,162	2,194,519,732,860
- Retained earnings of the current period	420b		24,886,724,749,215	5,207,340,928,205
TOTAL RESOURCES (440=300+400)	**440**		**119,923,283,338,393**	**85,004,418,533,771**

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 eOffice.bsr.com.vn với số định danh 576/PLX-FBC/2026

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. Gross revenue from goods sold and services rendered	01	22	59,572,624,442,222	35,285,852,017,194	164,179,801,580,888	103,913,728,749,416
2. Deductions	02		0	0	0	0
3. Net revenue from goods sold and services rendered (10=01-02)	10		59,572,624,442,222	35,285,852,017,194	164,179,801,580,888	103,913,728,749,416
4. Cost of sales	11	23	49,929,478,496,962	34,288,240,397,590	136,256,518,154,241	101,530,998,862,725
5. Gross profit from goods sold and services rendered (20=10-11)	20		9,643,145,945,260	997,611,619,604	27,923,283,426,647	2,382,729,886,691
6. Profit/(Loss) from the sale and disposal of investment property	21		0	0	0	0
7. Financial income	22	24	1,028,930,316,011	550,645,262,891	2,133,143,204,138	1,467,811,860,927
8. Financial expenses	23	25	160,827,352,364	163,132,128,768	687,626,462,364	387,700,908,510
In which: Borrowing costs	24		89,468,372,843	72,841,919,782	262,397,541,209	198,675,030,163
9. Selling expenses	25	27	227,271,074,128	193,492,051,948	727,410,208,030	537,921,453,909
10. General and administration expenses	26	27	220,568,915,457	142,500,574,886	715,428,096,761	455,407,654,348
11. Operating profit (30=20+21+(22-23)-(25+26)	30		10,063,408,919,322	1,049,132,126,893	27,925,961,863,630	2,469,511,730,851
12. Other income	31	26	11,918,026,280	5,907,287,322	60,703,319,209	36,615,600,569
13. Other expenses	32		22,881,460	11,422,805,171	99,488,645	11,562,617,643
14. Profit from other activities (40=31-32)	40		11,895,144,820	(5,515,517,849)	60,603,830,564	25,052,982,926
15. Accounting profit before tax (50=30+40)	50		10,075,304,064,142	1,043,616,609,044	27,986,565,694,194	2,494,564,713,777
16. Current corporate income tax expense	51		1,101,544,409,038	141,290,699,907	3,091,532,944,979	346,236,607,770
17. Deferred corporate tax expense	52		0	0	0	0
18. Net profit after corporate income tax (60=50-51-52)	60		8,973,759,655,104	902,325,909,137	24,895,032,749,215	2,148,328,106,007

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

Approved, 29 th October 2026

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

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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**		**27,986,565,694,194**	**2,494,564,713,777**
2. Adjustments for:				**0**
- Depreciation and amortisation of fixed assets	02		1,627,092,325,436	1,650,537,429,583
- Provisions	03		546,896,670,620	587,687,914,687
- Foreign exchange gain arising from translating foreign currency items	04		(68,291,801,167)	(356,556,159,928)
- Gain from investing activities	05		(1,808,613,804,830)	(946,538,320,653)
- Borrowing costs	06		262,397,541,209	198,675,030,163
3. Operating profit before movements in working capital	**08**		**28,546,046,625,462**	**3,628,370,607,629**
- Increase/decrease in receivables	09		(19,173,726,038,094)	(1,989,097,494,513)
- Increase/decrease in inventories	10		(3,293,182,445,637)	3,429,422,385,599
- Increase/decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		9,919,609,365,323	(5,006,389,698,988)
- Increase/decrease expenses pending allocation	12		606,758,257,400	527,414,135,060
- Interest paid	14		(262,177,092,720)	(191,945,335,102)
- Corporate income tax paid	15		(1,794,325,001,579)	(295,489,281)
- Other cash outflows	17		(193,950,594,977)	(148,028,747,588)
Net cash (used in)/generated by operating activities	**20**		**14,355,053,075,178**	**249,450,362,816**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(3,153,193,276,564)	(673,038,339,208)
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		(67,726,848,748,832)	(39,877,688,748,806)
4. Cash recovered from lending, selling debt instruments of other entities	24		48,025,688,748,806	22,802,000,000,000
5. Interest earned, dividends and profits received	27		1,293,771,456,741	924,654,302,623
Net cash generated by/(used in) investing activities	**30**		**(21,560,197,319,849)**	**(16,823,691,995,391)**

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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		2,948,446,037,770	0
2. Repayment of borrowings	34		0	(1,806,660,728,835)
3. Dividends and profits paid	36		(1,502,157,109,100)	(10,117,500)
Net cash generated by/(used in) financing activities	**40**		**1,446,288,928,670**	**(1,806,670,846,335)**
Net increase/(decrease) in cash (50=20+30+40)	**50**		**(5,758,855,316,001)**	**(18,380,912,478,910)**
Cash and cash equivalents at the beginning of the period	**60**		**7,554,625,721,892**	**28,917,490,714,393**
Effects of changes in foreign exchange rates	61		(59,559,561,675)	354,687,543,788
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**		**1,736,210,844,216**	**10,891,265,779,271**

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

Approved, 29th October 2026

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

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;

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- 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;
- 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 30/9/2026	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 separate financial statements, the competent authorities have not approved the equitization settlement at the time the Corporation was officially transformed into a joint stock company.

Văn bản được tạo tự động từ phần mềm eOffice của Tổng công ty Dầu Việt Nam - CTCP - PETROVIETNAM 2026

2. ACCOUNTING CONVENTION AND FINANCIAL YEAR

Accounting convention

The accompanying separate financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

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

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 separate financial statements, are as follows:

Estimates

The preparation of separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to 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 separate 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.

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 accural basis.

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

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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.

Investments in subsidiaries

A subsidiary is an entity over which the Corporation has control. 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.

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.

Investments in subsidiaries and 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 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.

Investments in subsidiaries and 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

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.

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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 of the balance sheet date.

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 refined 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.

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 income statement.

Personal insurance and property-risk insurance are allocated to the interim 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 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 income statement using the straight-line method in accordance with the prevailing accounting regulations

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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	3 - 8
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.

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).

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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 income statement.

Intangible assets and amortization

Intangible assets are stated at cost less accumulated amortization.

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. The cost includes 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 management of 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 documentation, and are capitalized or recognised in the interim income statement in the accounting period.

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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 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

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Revenue from the sale of goods:

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

(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 interim statement of financial position 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 Statement of financial position 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

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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 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 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 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.
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.

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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 separate 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.

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.

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4. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
	VND	VND
Cash on hand	**571,913,320**	**860,089,412**
Bank demand deposits	**421,753,314,456**	**216,801,933,724**
Bank for Investment and Development of Vietnam	150,734,538,015	45,503,032,393
Vietnam Public Joint Stock Commercial Bank	38,231,697,390	32,923,566,497
Bank for Foreign Trade of Vietnam	124,783,454,497	45,400,048,658
Vietnam Bank for Industry and Trade	90,403,488,966	81,314,210,732
Others	17,600,135,588	11,661,075,444
Cash equivalents (*)	**1,313,885,616,440**	**7,336,963,698,756**
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	806,893,013,718
Saigon - Hanoi Commercial Joint Stock Bank	0	2,008,263,698,615
Others	0	1,205,400,411,032
	1,736,210,844,216	**7,554,625,721,892**

* 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	**56,502,121,828,534**	**56,502,121,828,534**	**0**	**36,265,180,328,939**	**36,265,180,328,939**	**0**
Bank for Investment and Development of Vietnam	12,237,668,219,165	12,237,668,219,165	0	13,375,785,206,233	13,375,785,206,233	0
Saigon - Hanoi Commercial Joint Stock Bank	6,320,357,808,239	6,320,357,808,239	0	2,628,182,465,859	2,628,182,465,859	0
Vietnam Bank for Industry and Trade	10,475,027,945,233	10,475,027,945,233	0	7,257,247,671,665	7,257,247,671,665	0
Others	27,469,067,855,897	27,469,067,855,897	0	13,003,964,985,182	13,003,964,985,182	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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b) Equity investments in other entities

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
b1) Investments in subsidiaries	**145,892,845,365**	**145,892,845,365**	**0**	**145,892,845,365**	**145,892,845,365**	**0**
Binh Son Petroleum Packaging and Trading Joint Stock	145,892,845,365	145,892,845,365	0	145,892,845,365	145,892,845,365	0
b2) Equity investments in other entities	**217,016,028,927**	**9,371,358,615**	**(207,644,670,312)**	**217,016,028,927**	**9,371,358,615**	**(207,644,670,312)**
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	-	7,000,000,000	7,000,000,000	-
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)
	362,908,874,292	**155,264,203,980**	**(207,644,670,312)**	**362,908,874,292**	**155,264,203,980**	**(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.

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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	**16,823,217,438,890**	**0**	**9,458,438,550,583**	**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 Joint Stock Company	539,720,923,109	0	383,832,790,750	0
Other trade receivables	4,525,940,772,236	0	3,579,259,496,340	0
b) Short-term trade receivables from significant related parties	**6,202,784,324,946**	**0**	**3,416,838,983,412**	**0**
Binh Son Petroleum Packaging and Trading Joint Stock Company	429,245,341,352	0	137,226,945,982	0
Vietnam Oil Corporation - JSC	4,999,121,405,326	0	2,670,172,076,906	0
PetroVietnam Southern Gas JSC	141,972,994,401	0	109,235,335,217	0
Branch of Vietnam Gas Corporation - JSC - Gas product trading Company	478,089,846,693	0	451,272,950,946	0
PetroVietnam Fertilizer and Chemicals Joint Stock Company	53,429,767,775	0	28,649,308,699	0
PTSC Quang Ngai JSC	0	0	143,218,189	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	0	0	362,600,714	0
	23,026,001,763,836	**0**	**12,875,277,533,995**	**0**

7. ADVANCES TO SUPPLIERS

	Closing balance	Opening balance
	VND	VND
a) Short-term advances to suppliers	**3,015,854,885,833**	**379,091,870,556**
a1) Short-term advances to non-related parties	**2,893,891,980,283**	**232,832,242,116**
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	275,207,181,728	101,439,560,581

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ADVANCES TO SUPPLIERS (Continued)

	Closing balance	Opening balance
	VND	VND
a2) Short-term advances to suppliers from related parties	**121,962,905,550**	**146,259,628,440**
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
Binh Son Petroleum Packaging and Trading Joint Stock Company	7,837,224,135	7,437,578,590
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
	3,562,162,347,890	**927,198,831,213**

(*) 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	**44,673,391,179**	**0**	**45,168,818,723**	**0**
Receivable relating to equitisation	6,198,339,355	0	6,198,339,355	0
Advances to employees	5,792,892,934	0	545,840,600	0
Others	32,682,158,890	0	38,424,638,768	0
b) Long-term	**98.116.952**	**0**	**35,000,000**	**0**
Deposits and mortgages	98.116.952	0	35,000,000	0
	44.771.508.131	**0**	**45,203,818,723**	**0**

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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	6,840,010,340,473	(261,129,826,383)	4,777,704,579,218	0
Tools and supplies	1,733,906,460,340	0	1,590,224,370,926	0
Work in progress	2,428,970,055,170	(160,980,560,143)	1,266,656,494,361	(52,870,976,023)
Finished goods	2,467,046,979,618	(161,662,973,138)	1,388,422,665,172	(78,144,941,884)
	16,072,714,731,395	**(677,912,588,527)**	**12,779,532,285,758**	**(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	134,851,193,674	134,851,193,674
	2,525,898,835,805	**2,525,898,835,805**	**2,031,672,661,593**	**2,031,672,661,593**

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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	6,434,000,162,190	39,029,138,354,494	184,079,737,107	620,233,002,843	740,667,912	46,268,191,924,546
Additions during the period	2,782,714,916	262,135,510,153	7,751,517,507	21,962,407,369	0	294,632,149,945
Transfer from construction in progress	8,681,186,036	4,648,331,475	10,787,037,036	0	0	24,116,554,547
Disposals	(1,219,314,693)	(80,246,448,705)	(5,828,490,350)	(32,878,377,993)	0	(120,172,631,741)
Closing balance	**6,444,244,748,449**	**39,215,675,747,417**	**196,789,801,300**	**609,317,032,219**	**740,667,912**	**46,466,767,997,297**
Accumulated depreciation						
Opening balance	3,905,499,291,185	30,578,926,150,858	146,018,954,706	553,233,507,470	639,769,282	35,184,317,673,501
Charge for the period	141,702,234,142	1,421,010,169,120	9,766,602,973	21,961,779,318	23,186,301	1,594,463,971,854
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	**4,045,982,210,634**	**31,919,712,752,732**	**150,121,167,546**	**542,575,392,066**	**662,955,583**	**36,659,054,478,561**
Net book value						
Opening balance	**2,528,500,871,005**	**8,450,212,203,636**	**38,060,782,401**	**66,999,495,373**	**100,898,630**	**11,083,874,251,045**
Closing balance	**2,398,262,537,815**	**7,295,962,994,685**	**46,668,633,754**	**66,741,640,153**	**77,712,329**	**9,807,713,518,736**

12. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Patents, copyrights	Computer software	Other intangible assets	Total
	VND	VND	VND	VND
Cost				
Opening balance	438,606,719,617	549,053,952,962	32,703,172,505	1,020,363,845,084
Additions during the period	0	3,527,583,902	0	3,527,583,902
Disposals	0	(4,176,700,200)	0	(4,176,700,200)
Closing balance	**438,606,719,617**	**548,404,836,664**	**32,703,172,505**	**1,019,714,728,786**
Accumulated depreciation				
Opening balance	370,360,896,358	486,614,909,367	30,555,265,191	887,531,070,916
Charge for the period	11,579,309,975	20,690,402,202	358,641,405	32,628,353,582
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**	**503,677,415,338**	**30,913,906,596**	**916,531,528,267**
Net book value				
Opening balance	**68,245,823,259**	**62,439,043,595**	**2,147,907,314**	**132,832,774,168**
Closing balance	**56,666,513,284**	**44,727,421,326**	**1,789,265,909**	**103,183,200,519**

13. EXPENSES PENDING ALLOCATION

	Closing balance	Opening balance
	VND	VND
a Current	**65,620,739,412**	**131,701,185,968**
Personal and property risk insurance	51,091,585,527	57,553,811,556
Tools	328,313,599	50,915,477,137
Others	14,200,840,286	23,231,897,275
b Non-current	**474,111,247,575**	**1,014,789,058,419**
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	21,938,659,247	34,893,256,726
	539,731,986,987	**1,146,490,244,387**

14. LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	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 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
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hanoi Branch	3,910,000,000,000	41,770,783,871,508	39,259,783,871,508	1,399,000,000,000
	13,369,006,846,299	**128,642,970,349,451**	**125,694,524,311,681**	**10,420,560,808,529**

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15. TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
a) Short-term trade payables to non-related parties	**8,161,258,275,917**	**4,662,230,927,290**
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	2,192,268,886,400	1,733,874,921,616
b) Short-term trade payables to significant related parties	**9,869,101,948,136**	**6,692,046,982,944**
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
Binh Son Petroleum Packaging and Trading Joint Stock Company	48,237,248,532	26,455,125,945
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	19,809,077,564	10,748,294,721
Southern Petroleum Transportation Joint Stock Company	8,695,471,138	0
PetroVietnam Security Joint Stock Company	4,340,704,140	8,634,101,040
PV Oil Mien Trung Joint Stock Company - Quang Ngai Branch	4,208,263,224	1,697,446,470
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
Bien Dong Petroleum Operating Company Block 05-2	0	21,787,934,024

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TRADE PAYABLES (Continued)

	Closing balance	Opening balance
	VND	VND
b) Short-term trade payables to significant related parties (Continued)		
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
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
Petrovietnam Trading & Service Joint Stock Company	434,809,768	0
	18,030,360,224,053	**11,354,277,910,234**

16. DIVIDENDS AND PROFIT PAYABLE

	Closing balance	Opening balance
	VND	VND
Other shareholders	160,486,700	127,690,000
	160,486,700	**127,690,000**

17. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
a) Receivables				
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
Land Tax and rentals	1,891,201,860	4,065,544,387	2,174,342,527	0
- 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
	3,040,899,879	**(6,362,597,859)**	**(4,293,767,232)**	**5,109,730,506**

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TAXES AND OTHER RECEIVABLES FROM/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	3,091,532,944,979	1,794,325,001,579	1,609,805,827,416
Personal income tax	6,924,704,569	144,084,789,974	135,446,229,284	15,563,265,259
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	3,400,000,000	3,400,000,000	0
	1,046,127,487,204	**10,405,457,296,859**	**9,021,756,280,893**	**2,429,828,503,170**

18. ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
Short-term		
Expenses of Crude Oil, supplies	520,122,250,840	36,514,781,307
Transportation expenses	6,799,230,312	0
Loan interest payable	9,879,791,040	9,659,342,551
	536,801,272,192	**46,174,123,858**

19. OTHER PAYABLES

	Closing balance	Opening balance
	VND	VND
Short-term		
Payables related to equitization	5,831,672,688	5,831,672,688
Short-term deposits received	12,868,265,856	14,530,814,726
Others	20,875,597,861	29,711,723,850
	39,575,536,405	**50,074,211,264**
In which:		
Other payables to significant related parties	**3,163,334,460**	**2,697,186,756**
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
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	Retained earnings	Total
	VND	VND	VND	VND
For the 9-month period ended 30 September 2025				
Prior period's opening balance	**31,004,996,160,000**	**12,673,726,884,502**	**11,812,735,897,969**	**55,491,458,942,471**
Profit for the year	0	0	2,148,328,106,007	2,148,328,106,007
Allocation to bonus and welfare funds and Management bonus fund	0	0	(231,181,000,000)	(231,181,000,000)
Allocation to Investment and Development funds	0	85,546,575,109	(85,546,575,109)	0
Increase contributed capital	0	0	0	0
Prior period's closing balance	**31,004,996,160,000**	**12,759,273,459,611**	**13,644,336,428,867**	**57,408,606,048,478**
For the 9-month period ended 30 September 2026				
Curren period's opening balance	**50,072,996,860,000**	**2,992,761,349,611**	**7,401,860,661,065**	**60,467,618,870,676**
Profit for the year	0	0	24,895,032,749,215	24,895,032,749,215
Allocation to bonus and welfare funds and Management bonus fund	0	0	(380,478,100,000)	(380,478,100,000)
Allocation to Investment and Development funds	0	2,603,670,464,103	(2,603,670,464,103)	0
Dividends declared	0	0	(1,502,189,905,800)	(1,502,189,905,800)
Current period's closing balance	**50,072,996,860,000**	**5,596,431,813,714**	**27,810,554,940,377**	**83,479,983,614,091**

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**

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

OWNERS' EQUITY (Continued)

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)	829,042.82	828,401.58
Euro (EUR)	1.56	1.56

22. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period	Prior period
	VND	VND
a) Revenue		
LPG	7,106,964,693,828	5,856,821,748,423
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	56,395,998,710	13,596,361,008
T3034	3,385,727,351,601	2,407,446,616,310
T3045	0	115,895,164,991
TF4035	27,920,199,050	7,083,333
F3030	57,775,422,457	262,075,568,718
I3110	499,376,398,916	297,908,727,640
P3034	0	563,404,072
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	14,570,504,189	7,554,150,206
	164,179,801,580,888	**103,913,728,749,416**

Văn bản được ký điện tử bởi hệ thống eOffice của PVN/PVFCCO
Ngày ký: 26-FEB-2026

REVENUE FROM GOODS SOLD AND SERVICES RENDERED (Continued)

	Current period	Prior period
	VND	VND
b) Revenue from related parties	**42,319,925,722,248**	**26,135,631,882,850**
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	3,163,069,755,706
Binh Son Petroleum Packaging and Trading Joint Stock Company	1,880,765,787,276	856,925,680,272
PetroVietnam Southern Gas Joint Stock Company	711,903,125,369	646,092,610,878
Quang Ngai Petro Transportation Joint Stock Company	264,576,580,679	71,882,056,061
PetroVietnam Fertilizer and Chemicals Joint Stock Company	268,153,055,925	210,559,328,473
Petrovietnam Oil Lao Company Limited	113,387,608,910	6,240,739,609
PVChem - Tech Company Limited	1,522,139,500	648,861,500
Petrovietnam Oil Transportation One Member Limited Company	1,313,350,000	0
PTSC Quang Ngai Joint Stock Company	830,769,621	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	7,250,937,587,298	5,361,553,135,764
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	0	0
T3034	3,415,135,853,017	2,937,664,748,542
T3045	0	132,216,200,073
TF4035	30,883,559,885	8,228,925
F3030	57,598,496,575	298,697,154,826
I3110	478,730,525,430	349,414,864,734
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	0	8,067,161,448
	136,256,518,154,241	**101,530,998,862,725**

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24. FINANCIAL INCOME

	Current period	Prior period
	VND	VND
Bank interest	1,796,286,147,121	935,597,315,471
Foreign exchange gain	325,956,058,265	521,590,743,100
Dividends received	10,900,998,752	10,623,802,356
	2,133,143,204,138	**1,467,811,860,927**

25. FINANCIAL EXPENSES

	Current period	Prior period
	VND	VND
Interest expense	262,397,541,209	198,675,030,163
Foreign exchange loss	425,117,142,481	186,646,691,366
Payment discounts for buyers	110,498,529	2,379,186,981
Other financial expenses	1,280,145	0
	687,626,462,364	**387,700,908,510**

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	217,637,406
Other income	28,728,164,472	13,488,713,045
	60,703,319,209	**36,615,600,569**

27. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current period	Prior period
	VND	VND
Selling expenses	**727,410,208,030**	**537,921,453,909**
Labour	72,650,533,896	48,403,192,239
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	466,102,749,357	353,392,883,840
Other monetary expenses	60,194,677,944	5,030,894,049
General and administration expenses	**715,428,096,761**	**455,407,654,348**
Labour	272,256,442,010	148,425,848,769
Materials	32,872,291	7,990,000
Office equipment	36,852,883,189	10,391,028,902
Depreciation and amortization	40,048,693,971	64,318,402,847
Taxes, fees and charges	3,153,593,099	2,283,481,014
Out-sourced services	132,707,431,862	80,111,914,135
Other monetary expenses	229,462,639,051	149,851,260,239
	1,442,838,304,791	**993,329,108,257**

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28. PRODUCTION COST BY NATURE

	Current period	Prior period
	VND	VND
Raw materials and consumables	132,219,239,406,267	97,610,967,466,414
Labour	1,078,918,953,122	695,343,330,177
Tools and supplies	87,092,286,962	24,728,245,070
Depreciation and amortisation	1,627,092,325,436	1,650,537,429,583
Out-sourced services	1,824,629,803,225	1,684,527,529,883
Other monetary expenses	315,487,013,400	270,536,055,168
(Reversal of)/addition to provision for devaluation of inventories	546,896,670,620	587,687,914,687
	137,699,356,459,032	**102,524,327,970,982**

29. 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
Binh Son Petroleum Packaging and Trading JSC	102,463,905,558	147,061,961,512
PVCHEM-CS Company Limited	74,102,558,325	0
Vietnam National Industry - Energy Group	60,178,161,788	4,593,707,725
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	18,213,713,445	22,246,297,810
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

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PURCHASES OF GOODS AND SERVICES RELATED PARTIES (Continued)

	Current period	Prior period
	VND	VND
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	6,395,630,400
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 Manpower Training College	0	21,000,000
	66,300,594,402,837	**60,551,313,876,255**

30. 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 as stipulated by prevailing regulations. The Corporation is unable to reliably estimate the value and timing of the dismantling costs, therefore, no restoration provisions has been recorded in the separate 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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