PETROLIMEX INTERNATIONAL TRADING JSC
No: 173 /PIT-CBTT

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness
----- oOo -----

Ho Chi Minh City, Aug 25th,2026

DISCLOSURE OF INFORMATION ON THE WEBSITE OF THE STATE SECURITIES COMMISSION AND THE HO CHI MINH STOCK EXCHANGE

To: - State Securities Commission
- Ho Chi Minh Stock Exchange

1.Information disclosure organization:

- Organization Name: PETROLIMEX INTERNATIONAL TRADING JSC
- Stock Code: PIT
- Head Office Address: 54-56 Bui Huu Nghia, An Dong Ward, Ho Chi Minh City
- Phone: (028) 38383400 - Fax: (028) 38383500
- E mail:pitco@pitco.com.vn

2. Information disclosure content:

Disclosure of the Audited Financial Statements for the Six-Month Period of 2026, including:

- The Audited Separate Financial Statements for the Six-Month Period of 2026
- The Audited Consolidated Financial Statements for the Six-Month Period of 2026

3.This information was published on the company's website on Aug 25th, 2026 at the link www.pitco.com.vn/shareholder relattions/publication information.

We commit that the disclosed information is true and take full responsibility before the law for the content of the information disclosed.

Organization Representative
Legal Representative/Reporter

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU PETROLIMEX

CHIEF EXECUTIVE OFFICER
TRAN MINH HUYNH

PETROLIMEX INTERNATIONAL TRADING JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30 June 2026

Ho Chi Minh City, August 2026

TABLE OF CONTENTS

CONTENTS — **Pages**

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Petrolimex International Trading Joint Stock Company presents this report together with the Company's reviewed inerim consolidated financial statements for the period ended 30 June 2026.

THE COMPANY

Petrolimex International Trading Joint Stock Company (hereinafter referred to as the "Company") is joint stock company, operates under the Corporate Registration Certificate No. 0301776741 for the first time on 01 January 2004, amended for the 23th time on 13 January 2026 issued by the Ho Chi Minh City Department of Finance regarding the change of the Company's address.

The Company's Charter capital under the Corporate Registration Certificate No. 0301776741 amended for the 23th time on 23 January 2026 is VND 151,993,450,000 *(In word: One hundred and fifty-one billion, nine hundred and ninety-three million, four hundred and fifty thousand Vietnamese Dongs).*

The Company's name is abbreviated as PITCO.

The Company's stock is currently listed at Ho Chi Minh City Stock Exchange (HOSE), with stock code: PIT. As of this Reporting Date, PIT shares remain under warning status pursuant to Decision No. 404/QĐ-SGDHCM dated 21 June 2022 of the General Director of Ho Chi Minh City Stock Exchange, and Notification No. 1518/TB-SGDHCM dated 21 August 2025 of the Ho Chi Minh City Stock Exchange

The Company's registered office is located at: 54-56 Bui Huu Nghia Street, Ward An Dong, Ho Chi Minh City, Vietnam.

BOARDS OF MANAGEMENTS, SUPERVISORS AND GENERAL DIRECTODS

Members of Boards of Managements, Supervisors, General Directors and who held the Company during the period and as of the date of this report are as follows:

Board of Managements	
Mr. Tran Trung Kien	Chairman
Mr. Vu Cuong	Member
Mr. Van Tuan Anh	Member
Mrs. Dau Khanh Phuong	Member
Mr. Tran Minh Quang	Member (Appointed on 17 April 2026)
Mr. Le Quang Huy	Member (Appointed on 17 April 2026)
Mr. Nguyen Duc Cuong	Independent member
Board of Supervisors	
Mrs. Nguyen Thi Hue	Head of the Board
Mrs. Le Thuy Dao	Member
Mrs. Nguyen Hoang My Linh	Member
Board of General Directors	
Mr. Tran Minh Huynh	General Director
Mr. Van Tuan Anh	Deputy General Director
Mrs. Tran Thi My Trang	Deputy General Director (Dismissed on 23 March 2026)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the Financial Position Statement date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim consolidated financial statements for the period ended 30 June 2026.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

AUDITORS

The Company's interim consolidated financial statements for the period ended 30 June 2026 have been reviewed by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Company's Board of General Directors is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2025 as well as of its interim consolidated income and interim consolidated cash flows statements for the period ended, complying with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim consolidated financial statements. In preparing these interim consolidated financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Company are followed or not, and all the material differences from these standards are disclosed and explained in the interim consolidated financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of interim consolidated financial statements so as to obtain reasonable assurance that the interim consolidated financial statements are free of material misstatements caused by even frauds and errors.
- Prepare the interim consolidated financial statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim consolidated financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim consolidated financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

For and on behalf of the Board of General Directors,

M.S.D.N: 0301776741 - C.T.C.P
CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU PETROLIMEX
THÀNH PHỐ HỒ CHÍ MINH

Tran Minh Huynh
General Director
Ho Chi Minh City, 20 August 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam
+84 (24) 3 783 2121 info@cpavietnam.vn
+84 (24) 3 783 2122 www.cpavietnam.vn

INPACT MEMBER

No.: 199/2026/BCKTHN-CPA VIETNAM-HCM

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Boards of Managements, Supervisors, General Directors
Petrolimex International Trading Joint Stock Company

We have reviewed the accompanying Interim Consolidated Financial Statements of Petrolimex International Trading Joint Stock Company, prepared on 20 August 2026, from pages 05 to pages 46, including the Interim Consolidated Financial Position Statement as of 30 June 2026, Interim Consolidated Income Statement, Interim Consolidated Cash Flows Statements for the period then ended and Notes to the Interim Consolidated Financial Statements.

Responsibility of the Board of General Directors

The Board of General Directors is responsible for the true and fair preparation of these Interim Consolidated Financial Statements in compliance with Vietnamese Standards on Accounting, Vietnamese Corporate Accounting System and prevailing relevant regulations in preparation and presentation of the Interim Consolidated Financial Statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation of the Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Consolidated Financial Information Performed by the Independent Auditor of the Entity.

A review of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnam Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

In our opinion, the Interim Consolidated Financial Statements give a true and fair view, in all material respects, of the financial position of Petrolimex International Trading Joint Stock Company as of 30 June 2026 and of the results of its interim consolidated operations and its interim consolidated cash flows for the period then ended at 30 June 2026 in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim consolidated Financial Statements.

M.S.D.N: 0101917917
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
THÀNH PHỐ HÀ NỘI - VIỆT NAM

Nguyen Thi Mai Hoa
Deputy General Director
Audit Practising Registration Certificate
No: 2326-2023-137-1
Letter of Authorization No. 08/2026/UQ-CPA VIETNAM dated 02 January 2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
An Independent Member Firm Of INPACT
Hanoi, 20 August 2026

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 June 2026

ASSETS		Code	Notes	30 June 2026 VND	01 January 2026 VND
A -	**CURRENT ASSETS (100 = 110+120+130+140+150+160)**	**100**		**252,180,601,176**	**263,886,170,996**
I.	**Cash and cash equivalents**	**110**	**5.1**	**8,001,970,995**	**2,697,703,149**
1.	Cash	111		8,001,970,995	2,697,703,149
II.	**Short-term financial investments**	**120**	**5.2**	**4,029,922,558**	**4,029,922,558**
1.	Trading securities	121		4,029,922,558	4,029,922,558
III.	**Short-term receivables**	**130**		**71,893,921,450**	**81,522,177,905**
1.	Short-term receivables from customers	131	5.3	91,690,462,940	101,082,069,125
2.	Prepayments to sellers in short-term	132	5.4	7,339,755,021	7,891,231,526
3.	Other short-term receivables	135	5.5	7,050,375,782	6,715,447,116
4.	Short-term allowances for doubtful debts	136	5.6	(34,205,558,012)	(34,185,455,581)
5.	Shortage of assets awaiting resolution	137		18,885,719	18,885,719
IV.	**Inventories**	**140**	**5.7**	**97,431,515,514**	**105,516,833,271**
1.	Inventories	141		101,207,793,377	109,293,111,134
2	Allowances for devaluation of inventories	142		(3,776,277,863)	(3,776,277,863)
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**70,823,270,659**	**70,119,534,113**
1.	Short-term deferred expenses	161	5.8	782,568,681	714,888,552
2.	Deductible value added tax	162		66,422,659,524	65,799,842,657
3.	Tax and other receivables from government budget	163	5.9	3,618,042,454	3,604,802,904
B -	**LONG-TERM ASSETS (200 = 210+220+230+240+250+260+270)**	**200**		**49,551,019,590**	**53,520,660,139**
I.	**Long-term receivables**	**210**		**5,000,000**	**5,000,000**
1.	Other long-term receivables	215	5.5	5,000,000	5,000,000
II.	**Fixed assets**	**220**		**46,088,305,956**	**49,912,752,253**
1.	Tangible fixed assets	221	5.10	44,292,762,988	48,032,037,467
-	*Historical Costs*	*222*		*193,230,948,671*	*193,230,948,671*
-	*Accumulated depreciation*	*223*		*(148,938,185,683)*	*(145,198,911,204)*
2.	Intangible fixed assets	227	5.11	1,795,542,968	1,880,714,786
-	*Historical Costs*	*228*		*4,255,568,140*	*4,255,568,140*
-	*Accumulated amortization*	*229*		*(2,460,025,172)*	*(2,374,853,354)*
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment properties**	**240**		-	-
V.	**Long-term assets in progress**	**250**		-	-
VI.	**Long-term investments**	**260**	**5.2**	-	-
1.	Investments in equity of other entities	263		7,975,000,000	7,975,000,000
2.	Allowances for long-term investments	264		(7,975,000,000)	(7,975,000,000)
VII.	**Other Long-term assets**	**270**		**3,457,713,634**	**3,602,907,886**
1.	Long-term deferred expenses	271	5.8	3,457,713,634	3,602,907,886
TOTAL ASSETS (280 = 100+200)		**270**		301,731,620,766	317,406,831,135

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT (CONTINUED)

As at 30 June 2026

	RESOURCES	Code	Notes	30 June 2026 VND	01 January 2026 (Restate) VND
C -	**LIABILITIES (300 = 310+330)**	**300**		**203,829,830,033**	**207,296,362,924**
I.	**Short-term liabilities**	**310**		**201,203,622,367**	**204,670,155,258**
1.	Short-term trade payables	311	5.12	6,071,880,491	7,562,225,140
2.	Short-term prepayments from customers	312	5.13	369,580,301	3,089,417,743
3.	Dividends and profit payables	313	5.14	493,929,819	493,929,819
4.	Short-term Taxes and other payables to State budget	314	5.9	125,627,279	127,435,889
4.	Payables to employees	315		158,473,632	911,714,903
5.	Short-term accrued expenses	316	5.15	615,077,818	836,027,221
6.	Other short-term payments	320	5.16	661,013,103	635,641,137
7.	Short-term borrowings and finance lease liabilities	321	5.17	192,701,704,444	191,007,427,926
8.	Bonus and welfare funds	323		6,335,480	6,335,480
II.	**Long-term liabilities**	**330**		**2,626,207,666**	**2,626,207,666**
1.	Other long-term payables	338	5.16	2,626,207,666	2,626,207,666
D -	**OWNERS' EQUITY**	**400**	**5.18**	**97,901,790,733**	**110,110,468,211**
1.	Contributed capital	411		151,993,450,000	151,993,450,000
-	*Ordinary shares with voting rights*	*411a*		*151,993,450,000*	*151,993,450,000*
2.	Treasury shares	415		(12,425,734,109)	(12,425,734,109)
3.	Undistributed profit after tax	420		(41,665,925,158)	(29,457,247,680)
-	*Undistributed profit after tax brought forward*	*420a*		*(29,457,247,680)*	*(27,336,021,634)*
-	*Undistributed profit after tax for the current year*	*420b*		*(12,208,677,478)*	*(2,121,226,046)*
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)		440		**301,731,620,766**	**317,406,831,135**

Ho Chi Minh City, 20 August 2026

Preparer	Chief Accountant	General Director
Pham Thi My Dung	Nguyen Phuc Hung	Tran Minh Huynh

M.S.D.N: 0301776741 - C.T.C.P
CÔNG TY
CỔ PHẦN
XUẤT NHẬP KHẨU
PETROLIMEX
THÀNH PHỐ HỒ CHÍ MINH

INTERIM CONSOLIDATED INCOME STATEMENT

For the period ended 30 June 2026

	ITEMS	Code	Notes	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
1.	**Revenues from sales and services rendered**	01	6.1	266,228,367,439	318,703,382,014
2.	Revenue deductions	02	6.2	1,627,155,886	17,260,970
3.	Net revenues from sales and services rendered (10 = 01-02)	10	6.3	264,601,211,553	318,686,121,044
4.	Cost of goods and services	11	6.4	244,923,370,361	292,623,996,135
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**19,677,841,192**	**26,062,124,909**
6.	Gain/(loss) on sale and disposal of investment properties	21		-	-
7.	Financial income	22	6.5	886,400,602	3,467,282,654
8.	Financial expenses	23	6.6	8,918,684,425	9,888,929,263
0	*In which: interest expenses*	*24*		*8,220,583,458*	*8,197,266,716*
9.	Selling expenses	25	6.7	8,374,438,306	6,680,422,330
10.	General administrative expenses	26	6.7	14,727,013,930	12,206,870,985
11.	Shares of profit or loss from joint ventures, associates	27		-	-
12.	**Net profits from operating activities {30 = 20+21+(22-23)-(25+26)+27}**	**30**		**(11,455,894,867)**	**753,184,985**
13.	Other income	31	6.8	60,891,081	385,427,066
14.	Other expenses	32	6.9	420,794,750	716,261,486
15.	**Other profits (40 = 31-32)**	40		**(359,903,669)**	**(330,834,420)**
16.	**Total net profit before tax (50 = 30+40)**	50		**(11,815,798,536)**	**422,350,565**
17.	Current corporate income tax expenses	51	6.10	392,878,942	40,559,260
18.	Deferred corporate income tax expenses	52	6.11	-	10,803,653
19.	**Profits after enterprise income tax (60 = 50-51-52)**	**60**		**(12,208,677,478)**	**370,987,652**
20.	**Profit after tax of Parent Company**	**61**		**(12,208,677,478)**	**370,987,652**
21.	**Basic earnings per share**	70	6.13	(859)	26

Ho Chi Minh City, 20 August 2026

Preparer	Chief Accountant	General Director
Pham Thi My Dung	Nguyen Phuc Hung	Tran Minh Huynh

M.S.D.N: 0301776741 - C.T.C.P
CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU PETROLIMEX
THÀNH PHỐ HỒ CHÍ MINH

Form B 03a - DN/HN
Issued under Circular No. 43/2026/TT-BTC
20 April 2026 of the Ministry of Finance

INTERIM CONSOLIDATED CASH FLOWS STATEMENT

(Indirect method)

For the period ended 30 June 2026

	ITEMS	Code	Notes	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
I.	**Net cash flows from operating activities**				
1.	***Profit before tax***	***01***		***(11,815,798,536)***	***422,350,565***
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		3,880,888,218	3,963,281,880
	- Provisions	03		20,102,431	(764,461,938)
	- Gains, losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(2,621,576)	22,778,741
	- Gains, losses on investing activities	05		-	(167,201,892)
	- Interest expenses	06		8,220,583,458	8,197,266,716
3.	***Operating profit before changes in working capital***	***08***		***303,153,995***	***11,674,014,072***
	- Increase, decrease in receivables	09		8,997,268,732	(3,860,468,828)
	- Increase, decrease in inventories	10		8,085,317,757	(50,479,722,619)
	- Increase, decrease in payables	11		(5,148,455,247)	(11,957,038,310)
	- Increase, decrease defered expenses	12		21,072,202	253,976,589
	- Interest paid	14		(8,250,108,994)	(8,182,884,711)
	- Corporate income tax paid	15		(392,878,942)	-
	Net cash flows from operating activities	***20***		***3,615,369,503***	***(62,552,123,807)***
II.	**Cash flows from investing activities**			-	-
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		-	(186,060,000)
2.	Proceeds from interests, dividends and distributed profits	27		-	167,201,892
	Net cashflow from investing activities	***30***		-	***(18,858,108)***
III.	**Cash flows from financing activities**			-	-
1.	Proceeds from borrowings	33		341,724,177,830	357,331,067,821
2.	Repayment of financial principal	34		(340,029,901,312)	(292,118,802,668)
	Net cashflow from financing activities	***40***		***1,694,276,518***	***65,212,265,153***
	Net cashflow during the period (50 = 20+30+40)	50		5,309,646,021	2,641,283,238
	Cash and cash equivalents at beginning of year	60	5.1	2,697,703,149	5,345,014,892
	Effect of exchange rate fluctuations	61		(5,378,175)	123,934,124
	Cash and cash equivalents at end of year (70 = 50+60+61)	70	5.1	8,001,970,995	8,110,232,254

Ho Chi Minh City, 20 August 2026

Preparer	Chief Accountant	General Director
Pham Thi My Dung	Nguyen Phuc Hung	Tran Minh Huynh

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU PETROLIMEX THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30 June 2026

1. COMPANY INFORMATION

1.1 Structure of ownership

Petrolimex International Trading Joint Stock Company is Joint Stock Company, operates under the Corporate Registration Certificate No. 0301776741 for the first time on 01 January 2004, amended for the 23th time on 23 January 2026 issued by the Ho Chi Minh City Department of Finance regarding the change of the Company's address.

The Company's Charter capital under the Corporate Registration Certificate No. 0301776741 amended for the 23th time on 23 January 2026 is VND 151,993,450,000 *(In word: One hundred and fifty-one billion, nine hundred and ninety-three million, four hundred and fifty thousand Vietnamese Dongs).*

The Company's name is abbreviated as PITCO.

The Company's stock is currently listed at Ho Chi Minh City Stock Exchange (HOSE), with stock code: PIT. As of this Reporting Date, PIT shares remain under warning status pursuant to Decision No. 404/QĐ-SGDHCM dated 21 June 2022 of the General Director of Ho Chi Minh City Stock Exchange, and Notification No. 1518/TB-SGDHCM dated 21 August 2025 of the Ho Chi Minh City Stock Exchange

The Company's registered office is located at: 54-56 Bui Huu Nghia Street, Ward An Dong, Ho Chi Minh City, Vietnam.

1.2 Operating industries and principal activities

The operating industries of the Company according to the Corporate Registration Certificate include:

Import and export of agricultural - forestry - aquatic - marine products, handicrafts, consumer goods, machinery, equipment for the industrial and agricultural sectors, transport vehicles, materials, and raw materials for production and consumption; Import and export of mineral products, non-ferrous metals, and other goods the company trades; Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, and rattan) and live animals; Wholesale of food products; Retail of new goods in specialized stores; Wholesale of machinery, equipment, and other parts; Wholesale of agricultural machinery, equipment, and parts; Wholesale of automobiles and other motor vehicles; Wholesale of specialized materials and raw materials for production and consumption, trading in consumer goods; Wholesale of metals and metal ores; Wholesale of construction materials and installation equipment; Wholesale of electronic and telecommunications equipment and components; Wholesale of solid, liquid, and gas fuels and related products; agencies, brokers, and auctioneers; Road freight transport; Other transport-related support services; Production of non-ferrous metals and precious metals; And other transport-related support services.

Principal activities of the Company: Import and export of agricultural - forestry - aquatic - marine products.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.4 The Company structure

As at 30 June 2026, the Company has subsidiaries, dependent units as follows:

Name	Address	Major business lines	Voting Ratio	Capital contribution ratio	Benefit ratio
Subsidiaries					
Petrolimex Paint Co., Ltd	54-56 Bui Huu Nghia Street, Ward An Dong, Ho Chi Minh City	Manufacturing of paints, varnishes, and other coating materials.	100%	100%	100%

The Company's dependent include:

Name	Address
Branch of Petrolimex International Trading Joint Stock Company - Tan Uyen Agricultural Corporate	No. 577/E, Group 5, Quarter 3, Ward Binh Co, Ho Chi Minh City.

1.5 Number of employees at year-end

The total number of the Company's employees as of 30 June 2026 is 113 employees (as of 31 December 2025 is 125 employees).

1.6 Statement of information comparability on the interim Consolidated Financial Statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime. This Circular replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable for financial years beginning on or after 1 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014, providing guidance on the methods for preparing and presenting consolidated financial statements. Circular No. 43 takes effect from the date of issuance and applies to the preparation and presentation of consolidated financial statements for fiscal years beginning on or after 1 January 2026.

The Company has applied the guidance under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026. In cases where the application of these Circulars results in changes to the presentation of consolidated financial statements, the Company has restated or reclassified comparative figures as required. Accordingly, the accounting information and figures presented in the interim consolidated financial statements are comparable, as they have been calculated and presented on a consistent basis..

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December of the solar year.

The Company's interim consolidated financial statements are prepared for the period ended 30 June 2026.

Accounting currency

The accompanying interim Consolidated Financial Statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance.

Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim consolidated financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim consolidated financial statements:

Basis of preparation of the interim consolidated financial statements

The Company's interim consolidated financial statements have been prepared in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026, which amends and supplements certain provisions Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance, providing guidance on the preparation and presentation of interim consolidated financial statements in detail as follows:

The accompanying interim consolidated 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 jurisdiction other than Vietnam.

The interim consolidated financial statements are consolidated by the financial statements of the Company and the Companies controlled by the Company (its subsidiaries) prepared for the period ended 30 June 2026. This control is achieved when the Company is able to control the financial and operating policies of the investee companies in order to derive benefits from their operations.

The operation results of subsidiaries that were purchased or sold in the financial year are presented in the Company' interim consolidated financial statements from the day they were purchased to the day the investment in those subsidiaries was sold.

In case of necessity, the Financial Statements of the subsidiaries are adjusted so that the accounting policies applied at the Company and other subsidiaries are the same.

All inter-company transactions and balances are eliminated on consolidation.

The interim consolidated financial statements are consolidated on the basis of the interim consolidated financial statements of the Company - Petrolimex International Trading Joint Stock Company, and its subsidiary, Petrolimex Paint Co., Ltd.

Business consolidation

The assets, liabilities, and contingent liabilities of the Subsidiary are determined at their fair values at the date of acquisition of the subsidiary. Any additional amount between the purchase price and the total fair value of the acquired asset is recognized as business advantages. Any deficit between the purchase price and the total fair value of the acquired asset is recognized in the interim consolidated income statement of the accounting period in which the acquisition of the subsidiary occurred.

Accounting estimates

The preparation of the interim consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Types of exchange rates applied in accounting

Transactions denominated in currencies other than VND during the period are translated into VND at the actual exchange rates prevailing at the transaction dates.

Assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average transfer buying and selling exchange rates of the commercial bank with which the Company regularly transacts. The Company does not retranslate part or all of the foreign currency denominated receivables that have been provided for doubtful debts.

Balances of demand deposits in foreign currencies are translated at the average transfer buying and selling exchange rates at the end of the reporting period of the commercial bank where the Company maintains its deposit accounts.

Exchange differences arising from the translation of foreign currency denominated monetary items are recognized in the profit or loss for the period and presented on a net basis in the Statement of profit or loss.

Financial investments

Trading securities

Trading securities are financial instruments held by the Company for trading purposes or classified as trading securities in accordance with prevailing regulations.

At initial recognition, trading securities are recorded at their fair value of the consideration paid at the transaction date. Directly attributable transaction costs related to the acquisition of trading securities are recognized as finance expenses in the period.

Subsequent to initial recognition, trading securities are measured at fair value at the reporting date. Any increase or decrease arising from the revaluation of trading securities to fair value is recognized in finance income or finance expenses in the period.

Other investments are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Allowance for losses of investments in subsidiaries and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the Financial Position Statement date.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation.

Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition to the location and condition necessary for the asset to be capable of operating in the manner intended by the Company.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

	Years
Buildings, structures	10 - 27
Machinery and equipment	03 - 07
Vehicles	05 - 06
Office equipment	03 - 05

The gains or losses arising from the disposal of assets are the difference between the proceeds from disposal and the remaining book value of the assets, and are recognized in the interim consolidated income statement.

Intangible fixed assets and Amortization

The Company's intangible assets are land use rights, computer software, LEED certificate, are stated at history cost less accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition to be capable of operating in the manner intended by the Company. Costs related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the year, unless these costs are directly related to a specific intangible asset and increase the economic benefits derived from the asset.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

The Company's intangible assets includes:

Land use rights

Land use rights represent all actual costs incurred by the company directly related to the land being used, including: Expenses for acquiring land use rights, compensation costs, land clearance costs, ground levelling costs, registration tax,...

Land use rights for indefinite term is not amortized.

Computer software program

The costs related to computer software programs that are not directly associated with the hardware and are not capitalized. Historical costs of a computer software program include all the expenses incurred by the Company to bring the software into a condition ready for its intended use. Computer software is amortized on a straight-line basis over its estimated useful life of 03 -05 years.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intangible fixed assets and Amortization (Continued)

Other Intangible fixed assets

Other intangible assets include the LEED certification, which is a certification for compliance with energy-saving standards and the creation of a green environment. All the actual costs incurred by the Company directly related to the certification are capitalized. The certification is amortized on a straight-line basis over its estimated useful life of 20 years.

Other intangible assets include trademarks, for which all the actual costs incurred by the Company directly related to the trademark are capitalized. The trademark is amortized on a straight-line basis over its estimated useful life of 10 years.

Operating leases as lessee

The Company's operating leases include office and land leases. Payments for an operating lease are recognized as production and business costs by the straight line method during the entire asset lease term.

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's deferred expenses includes: Tools and supplies, other deferred expenses.

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 36 months.

Food Certification

Food certifications are initially recognized at cost and then amortized to expenses using the straight-line method over a 12 month allocation period.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready to be capable of operating in the manner intended by the Company.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Borrowings and finance lease liabilities

Borrowings and finance lease liabilities includes borrowings from the Joint-stock Commercial Bank.

The Company monitors borrowings amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

Borrowing costs directly related to the acquisition, construction, or production of assets that take a relatively long time to complete and become ready for use or operation are capitalized into the cost of the asset until the asset is ready for use or operation. Any income earned from temporarily investing borrowed funds is deducted from the cost of the related asset.

All other borrowing costs are recognised in the interim consolidated income statement when incurring.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Company recognizes Accrued expenses as follows:

- Accrued interest expenses: These are accrued based on the principal balance, interest rate, and the number of days for interest calculation of loans from Commercial Joint-stock Banks.
- Operating expenses: These are transportation costs and costs for processing finished goods that are accrued based on contracts and confirmation records, but have not yet been invoiced with value added tax.

Dividends and profit payables

Dividends are recognized as liabilities when a dividend declaration is made by the Company's Board of Managements under the authorization of the General Meeting of Shareholders and the record date for entitlement to dividends is announced by Board of Managements.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Treasury shares are recorded at purchase price and presented as a reduction in owners' equity on the interim consolidated Financial Position Statement.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income

The Company's revenue includes revenue from domestic and export sales revenue (pepper, cinnamon), revenue from Petrol business and other services.

Revenue from sale of goods and products

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- Costs related to transactions can be determined.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the interim consolidated Financial Position Statement date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the interim consolidated Financial Position Statement date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services during the period is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Financial expenses reflect expenses incurred during the period, which mainly include borrowing costs; Provision for devaluation of trading securities, loss of sale of foreign currencies, loss of foreign exchange rates.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current corporate income tax expense and deferred corporate income tax expense

Corporate income tax expenses: Is total current and deferred income tax expenses in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies
- Deferred income tax expenses: is corporate income tax payable in the future araising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years; not recognising deferred tax assets or deferred tax liabilities araising from transactions that directly recorded to equity.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segments reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments.

The Board of General Directors believes that the Company's risks and profitability are primarily influenced by differences in the products and services the Company produces and operates. Therefore, the primary financial statements are prepared based on business segment information (agricultural processing, petroleum and rubber trading). The secondary financial statements are prepared based on geographical segment information, specifically the location of the Company's customers (exports, domestic).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT

5.1 Cash and cash equivalents

	30 June 2026 VND	01 January 2026 VND
Cash on hand	524,027,675	227,897,824
Bank deposits (i)	6,677,943,320	2,469,805,325
Cash in transit	800,000,000	-
Total	**8,001,970,995**	**2,697,703,149**

(i) Details of bank deposits	30 June 2026 VND	01 January 2026 VND
Prosperity and Development Commercial Joint Stock Bank - Saigon Branch	277,726,539	1,888,760,070
Military Commercial Joint Stock Bank - Saigon Branch	5,608,952,885	149,798,006
Military Commercial Joint Stock Bank - Dong Nai Branch	220,472,393	106,661,462
Others Bank	570,791,503	324,585,787
Total	**6,677,943,320**	**2,469,805,325**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.2 Financial investments

a. Trading securities

	30 June 2026 (VND)			01 January 2026 (VND)		
	Original cost	**Fair value**	**Provision**	**Original cost**	**Fair value**	**Provision**
Au Lac Joint Stock Company (14,040 shares)	410,000,000	(i)	-	410,000,000	(i)	-
Dongnai Paint Corporation - SDN (330,380 shares) (ii)	3,619,922,558	6,541,524,000	-	3,619,922,558	8,589,880,000	-
Total	**4,029,922,558**	**6,541,524,000**	**-**	**4,029,922,558**	**8,589,880,000**	**-**

(i) As of the date of preparing the interim consolidated financial statements, the Company has not been able to determine the fair value of its investments for disclosure in the interim consolidated financial statements due to the lack of quoted prices in the market. Additionally, the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System do not currently provide guidance on the use of valuation techniques for determining the fair value of investments.

(ii) The fair value of the investment in Dongnai Paint Corporation (stock code: SDN) is determined based on the closing price of SDN shares on the HNX exchange and the number of shares held by the Company.

b. Investments in equity of other entities

	Ratio		30 June 2026 (VND)			01 January 2026 (VND)		
	Equity owned	**Voting rights**	**Original cost**	**Recoverable Amount**	**Provisions**	**Original cost**	**Recoverable Amount**	**Provisions**
Nghe Tinh Non-ferrous Metal Joint Stock Company	5.79%	5.79%	7,975,000,000	-	(7,975,000,000)	7,975,000,000	-	(7,975,000,000)
Total			**7,975,000,000**	**-**	**(7,975,000,000)**	**7,975,000,000**	**-**	**(7,975,000,000)**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.3 Short-term receivables from customers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	**Provisions**	**Book value**	**Provisions**
Dong A Iron Steel Corporation	9,538,272,918	(9,538,272,918)	9,538,272,918	(9,538,272,918)
Cong S Tao Co.,Ltd	7,155,951,663	(7,155,951,663)	7,155,951,663	(7,155,951,663)
VNJT Investment Import Export Company Limited	2,743,999,800	-	9,122,162,300	-
Gyma Food Industries LLC	-	-	5,536,582,853	-
Aliments Medaillon Foods Inc	8,194,999,830	-	10,540,760,032	-
Ispice Foods	6,787,544,008	-	19,753,135,827	-
Alperen Gida tic Ve San Ltd Sti	13,271,296,500	-	-	-
Others	43,998,398,221	(10,073,505,345)	39,435,203,532	(10,053,402,914)
Total	**91,690,462,940**	**(26,767,729,926)**	**101,082,069,125**	**(26,747,627,495)**
In which: Trade receivables from related parties (Details in Note 7.1)	*1,818,406,515*	-	*3,640,909,381*	-

5.4 Short-term repayments to suppliers

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	**Provisions**	**Book value**	**Provisions**
Duy Tan Agricultural Co., Ltd	2,800,000,000	(2,800,000,000)	2,800,000,000	(2,800,000,000)
An Thai Mineral Co., Ltd	3,306,600,448	(3,306,600,448)	3,306,600,448	(3,306,600,448)
Others	1,233,154,573	(499,791,500)	1,784,631,078	(499,791,500)
Total	**7,339,755,021**	**(6,606,391,948)**	**7,891,231,526**	**(6,606,391,948)**

5.5 Other receivables

	30 June 2026 (VND)		01 January 2026 (VND)	
	Book value	Provisions	Book value	Provisions
a) Short-term	**7,050,375,782**	**(831,436,138)**	**6,715,447,116**	**(831,436,138)**
Advances (*)	5,503,173,058	-	5,168,244,392	-
Deposits	75,919,600	(32,000,000)	75,919,600	(32,000,000)
Others	1,471,283,124	(799,436,138)	1,471,283,124	(799,436,138)
b) Long-term	**5,000,000**	-	**5,000,000**	-
Deposits	5,000,000	-	5,000,000	-
Total	**7,055,375,782**	**(831,436,138)**	**6,720,447,116**	**(831,436,138)**

(*) Employee advances represent amounts disbursed by the Company to employees for the purpose of performing business and production tasks, in accordance with the Company's financial management regulations

5.6 Bad debts

	30 June 2026 (VND)				01 January 2026 (VND)			
	Overdue periods	Original value	Allowances (-)	Recoverable amount	Overdue periods	Original value	Allowances (-)	Recoverable amount
1. Short-term receivables from customers		**26,862,741,859**	**(26,767,729,926)**	**95,011,933**		**26,858,090,619**	**(26,747,627,495)**	**110,463,124**
Asia Investment Technology Corporation	> 3 years	1,905,426,472	(1,905,426,472)	-	> 3 years	1,905,426,472	(1,905,426,472)	-
Cong S Tao Co.,Ltd	> 3 years	7,155,951,663	(7,155,951,663)	-	> 3 years	7,155,951,663	(7,155,951,663)	-
New Steel JSC	> 3 years	2,029,050,529	(2,029,050,529)	-	> 3 years	2,029,050,529	(2,029,050,529)	-
Dong A Iron Steel Corporation	> 3 years	9,538,272,918	(9,538,272,918)	-	> 3 years	9,538,272,918	(9,538,272,918)	-
Dong A Co.,Ltd	> 3 years	960,621,809	(960,621,809)	-	> 3 years	960,621,809	(960,621,809)	-
Others	> 6 months > 3 years	5,273,418,468	(5,178,406,535)	95,011,933	> 6 months > 3 years	5,268,767,228	(5,158,304,104)	110,463,124
2. Prepayments to sellers in short-term		**6,606,391,948**	**(6,606,391,948)**	**-**		**6,606,391,948**	**(6,606,391,948)**	**-**
Duy Tan Agricultural Co., Ltd	> 3 years	2,800,000,000	(2,800,000,000)	-	> 3 years	2,800,000,000	(2,800,000,000)	-
An Thai Mineral Co., Ltd	> 3 years	3,306,600,448	(3,306,600,448)	-	> 3 years	3,306,600,448	(3,306,600,448)	-
Others	> 3 years	499,791,500	(499,791,500)	-	> 3 years	499,791,500	(499,791,500)	-
3. Other short-term receivables		**831,436,138**	**(831,436,138)**	**-**		**831,436,138**	**(831,436,138)**	**-**
New Steel JSC	> 3 years	331,235,902	(331,235,902)	-	> 3 years	331,235,902	(331,235,902)	-
Huong Viet Spice Co., Ltd	> 3 years	447,520,000	(447,520,000)	-	> 3 years	447,520,000	(447,520,000)	-
Others	> 3 years	52,680,236	(52,680,236)	-	> 3 years	52,680,236	(52,680,236)	-
Total		**34,300,569,945**	**(34,205,558,012)**	**95,011,933**		**34,295,918,705**	**(34,185,455,581)**	**110,463,124**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.7 Inventories

	30 June 2026 (VND)		01 January 2026 (VND)	
	Original value	**Provisions**	**Original value**	**Provisions**
Raw material	46,540,227,759	(1,482,132,233)	42,443,160,260	(1,482,132,233)
Work in progress	2,116,019,392	-	1,288,829,347	-
Finish good	50,832,972,057	(2,294,145,630)	54,166,685,470	(2,294,145,630)
Good	1,718,574,169	-	11,394,436,057	-
Total	**101,207,793,377**	**(3,776,277,863)**	**109,293,111,134**	**(3,776,277,863)**

5.8 Deferred expenses

	30 June 2026 VND	01 January 2026 VND
Short-term	**782,568,681**	**714,888,552**
Tools and supplies pending allocation	158,393,510	35,231,772
Food Certification	91,980,623	81,877,289
Repair expenses	-	51,747,723
Others	532,194,548	546,031,768
Long-term	**3,457,713,634**	**3,602,907,886**
Tools and supplies pending allocation	164,951,363	213,001,854
One-time land lease payment (i)	3,207,782,551	3,264,224,472
Others	84,979,720	125,681,560
Total	**4,240,282,315**	**4,317,796,438**

(i) The land use rights reflect the one-time payment for leased land as per Map No. 27, VSIP II Industrial Park, under the Land Use Rights Certificate No. BA 163227, registration number CT00650 issued by the Department of Natural Resources and Environment of Binh Duong Province on 27 September 2010, with updates on changes/variations on 31 October 2013; And the lease term is until November 2055. The Company allocation the land use rights using the straight-line method based on the validity period of the Land use rights Certificate, which is 46 years.

5.9 Taxes and payables to, receivables from the State Budget

	01 January 2026 VND	Additions VND	Paid VND	30 June 2026 VND
a) Payables	**127,435,889**	**1,721,842,549**	**1,723,651,159**	**125,627,279**
Short - term	***127,435,889***	***1,721,842,549***	***1,723,651,159***	***125,627,279***
Value added tax	-	638,543,469	638,543,469	-
Import and Export Duties	123,175,281	77,207,601	77,207,600	123,175,282
Corporate imcome tax	-	392,878,942	392,878,942	-
Personal income tax	4,260,608	212,983,029	214,791,640	2,451,997
Other tax	-	400,229,508	400,229,508	-
b) Receivables	**3,604,802,904**	**4,085,833**	**17,325,383**	**3,618,042,454**
Short - term	***3,604,802,904***	***4,085,833***	***17,325,383***	***3,618,042,454***
Value added tax	-	-	14,629,722	14,629,722
Corporate income tax	3,541,437,775	-	-	3,541,437,775
Personal income tax	63,365,129	4,085,833	2,695,661	61,974,957

5.10 Tangible fixed assets

a. Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST					
As at 01 January 2026	59,267,687,528	119,544,936,638	10,481,779,700	3,936,544,805	193,230,948,671
As at 30 June 2026	59,267,687,528	119,544,936,638	10,481,779,700	3,936,544,805	193,230,948,671
ACCUMULATED DEPRECIATION					
As at 01 January 2026	37,736,204,877	96,049,012,424	7,827,749,724	3,585,944,179	145,198,911,204
Depreciation	514,220,428	2,695,241,825	351,211,798	178,600,428	3,739,274,479
As at 30 June 2026	38,250,425,305	98,744,254,249	8,178,961,522	3,764,544,607	148,938,185,683
NET BOOK VALUE					
As at 01 January 2026	21,531,482,651	23,495,924,214	2,654,029,976	350,600,626	48,032,037,467
As at 30 June 2026	21,017,262,223	20,800,682,389	2,302,818,178	172,000,198	44,292,762,988

Net book value of tangible fixed assets used to secure bank loans as at 30 June 2026 is VND 14,982,154,884 (as at 01 January 2026 is VND 18,242,255,986).

History cost of tangible fixed assets which are fully depreciated but still in use as at 30 June 2026 is VND 56,097,391,166 (as at 01 January 2026 is VND 54,901,374,366).

b. The list of existing tangible fixed assets with individual carrying amounts representing 10% or more of the total tangible fixed assets

	30 June 2026 (VND)			01 January 2026 (VND)		
Asset category and asset name	**History Cost**	**Accumulated Depreciation**	**Net Book Value**	**History Cost**	**Accumulated Depreciation**	**Net Book Value**
Water-based paint production line	40,644,461,004	33,456,744,115	7,187,716,889	40,644,461,004	32,440,632,590	8,203,828,414
Oil-based paint production line	25,503,181,565	21,115,533,531	4,387,648,034	25,503,181,565	20,477,953,992	5,025,227,573
Total	66,147,642,569	54,572,277,646	11,575,364,923	66,147,642,569	52,918,586,582	13,229,055,987

5.11 Intangible fixed assets

a. Intangible fixed assets

Unit: VND

	Land use rights	Software	Other	Total
HISTORY COST				
As at 01 January 2026	**1,205,192,140**	**2,096,861,000**	**953,515,000**	**4,255,568,140**
As at 30 June 2026	**1,205,192,140**	**2,096,861,000**	**953,515,000**	**4,255,568,140**
ACCUMULATED DEPRECIATION				
As at 01 January 2026	**-**	**1,924,696,066**	**450,157,288**	**2,374,853,354**
Amortization	-	63,693,570	21,478,248	85,171,818
As at 30 June 2026	**-**	**1,988,389,636**	**471,635,536**	**2,460,025,172**
NET BOOK VALUE				
As at 01 January 2026	**1,205,192,140**	**172,164,934**	**503,357,712**	**1,880,714,786**
As at 30 June 2026	**1,205,192,140**	**108,471,364**	**481,879,464**	**1,795,542,968**

Net book value of intangible fixed assets used to secure bank loans as at 30 June 2026 is VND 1,205,192,140 (as at 01 January 2026 is VND 1,205,192,140).

The historical cost of intangible fixed assets which have been fully amortized but still in use as at 30 June 2026 is VND 1,862,763,500 (as at 01 January 2026 is VND 1,606,673,500).

b. The list of existing tangible intangible assets with individual carrying amounts representing 10% or more of the total tangible intangible assets.

Asset category and asset name	30 June 2026 (VND)			01 January 2026 (VND)		
	History Cost	Accumulated Depreciation	Net Book Value	History Cost	Accumulated Depreciation	Net Book Value
Land use right over 20,649 square meters in Binh Duong	1,205,192,140	-	1,205,192,140	1,205,192,140	-	1,205,192,140
LEED Certification	859,130,000	393,767,880	465,362,120	859,130,000	372,289,632	486,840,368
Total	2,064,322,140	393,767,880	1,670,554,260	2,064,322,140	372,289,632	1,692,032,508

5.12 Short-term trade payables

	30 June 2026 VND	01 January 2026 VND
Namei International (H.K) Limited	1,090,091,520	-
Spectra Colors Corporation	-	1,538,039,177
Thang Loi Import Export Trading Manufacturing Co.,Ltd	-	1,125,705,600
Yantai Original Import and Export Co., Ltd	740,711,300	205,740,600
Cat Tuong Gia Commercial Company Limited	512,034,344	370,335,298
Dong A Logistics Joint Stock Company	416,571,434	-
Ohers	3,312,471,893	4,322,404,465
Total	6,071,880,491	7,562,225,140
In which: Trade payables from related parties (Details in Note 7.1)	*225,578,482*	*140,337,752*

5.13 Short-term prepayments from customers

	30 June 2026 VND	01 January 2026 VND
Aysan Khavarmiane Kala Co	-	2,232,246,107
N.P.Foods (Singapore) Pte Ltd	99,444,345	99,444,345
Others	270,135,956	757,727,291
Total	**369,580,301**	**3,089,417,743**

5.14 Dividends and profit payables

	30 June 2026 VND	01 January 2026 (Restated) VND
Dividends and profit payable (i)	493,929,819	493,929,819
Total	**493,929,819**	**493,929,819**

(*) The balance of dividends payable represents dividends from prior years that have not yet been paid to shareholders who have not deposited their securities at the Vietnam Securities Depository and Clearing Corporation and have not come directly to the Company to complete the collection procedures up to the reporting date.

5.15 Short-term accrued expenses

	30 June 2026 VND	01 January 2026 VND
Interest expenses	229,359,191	199,833,655
Accrued operating expenses	385,718,627	636,193,566
Total	**615,077,818**	**836,027,221**

5.16 Other payables

	30 June 2026 VND	01 January 2026 (Restated) VND
Short-term	**661,013,103**	**635,641,137**
Pending surplus assets	39,526,011	39,526,011
Trade Union fees	124,124,167	142,188,794
Social insurance	24,939,988	25,784,560
Others	472,422,937	428,141,772
Long-term	**2,626,207,666**	**2,626,207,666**
Deposits received	2,626,207,666	2,626,207,666
Total	**3,287,220,769**	**3,261,848,803**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.17 Short-term borrowings

	30 June 2026 VND	Increase during the year (VND)	Decrease during the year (VND)	01 January 2026 VND
Prosperity and Growth Commercial Joint Stock Bank	-	14,375,049,032	122,308,908,645	107,933,859,613
Military Commercial Joint Stock Bank (i)	159,940,875,557	301,463,655,690	191,206,774,190	49,683,994,057
Military Commercial Joint Stock Bank - Long Thanh Branch (ii)	24,260,828,887	19,885,473,108	26,514,218,477	30,889,574,256
Others	8,500,000,000	6,000,000,000	-	2,500,000,000
Total	**192,701,704,444**	**341,724,177,830**	**340,029,901,312**	**191,007,427,926**

(i) Borrowings from Military Commercial Joint Stock Bank according to Credit Agreement No. 422705.26.102.32901097.TD dated 22 June 2026:

Credit limit	VND 250,000,000,000.
Purpose of the borrowing	Serve the processing and trading activities of pepper and other spices for customers.
Borrowing term	From the contract signing date until 5 June 2027.
Borrowing interest rate	It is determined at the time of loan disbursement based on the Bank's interest rate notice for each period and is recorded in each disbursement, promissory note, and the general agreement.
Borrowing collateral type	+ Real estate at land lot No. 98, map sheet No. 06, located at Hoi Nghia Ward, Tan Uyen Town, Binh Duong Province (currently Binh Co Ward, Ho Chi Minh City), evidenced by the Certificate of Land Use Rights, Ownership of House and Other Assets Attached to Land, issuance register BE 300577, certificate entry No. CT00420 issued by the Department of Natural Resources and Environment of Binh Duong Province on 25 October 2011; + Real estate at land lot No. 231, map sheet No. 27, address: VSIP II Industrial Park, Hoa Phu Ward, Thu Dau Mot Town, Binh Duong Province (currently VSIP II Industrial Park, Binh Duong Ward, Ho Chi Minh City); + All assets attached to the land; + Inventories and receivables arising from the financing plan sponsored by MB Bank

5.17 Short-term borrowings (Continued)

(ii) Borrowings from Military Commercial Joint Stock Bank - Long Thanh Branch according to Credit Agreement No. 386792.26.721.688866.TD dated 19 March 2026:

Amount borrowed	The credit limit is VND 30,000,000,000.
Purpose of the borrowing	Supplementing working capital for the customer's paint manufacturing and business operations
Borrowing term	The validity period of the credit limit is from the date of this Agreement to 16 March 2027
Borrowing interest rate	As specified in the details of each disbursement, debt acknowledgment, and the general agreement
Borrowing collateral type	The Mortgage Agreement and any attached appendices (if any) concerning the property located at plot No. 231, map sheet No. 27, address: VSIP II Industrial Park, Hoa Phu Ward, Thu Dau Mot Town, Binh Duong Province (currently VSIP II Industrial Park, Binh Duong Ward, Ho Chi Minh City) and the assets attached to the land, including the factory building and office building.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.18 Owners' equity

a. Changes of owners' equity

Unit: VND

	Owners' equity	Own shares repurchased	Retained profits	Total
As at 01 January 2025	**151,993,450,000**	**(12,425,734,109)**	**(27,336,021,634)**	**112,231,694,257**
Loss for the previous year	-	-	(2,121,226,046)	(2,121,226,046)
As at 01 January 2026	**151,993,450,000**	**(12,425,734,109)**	**(29,457,247,680)**	**110,110,468,211**
Loss for the current period	-	-	(12,208,677,478)	(12,208,677,478)
As at 30 June 2026	**151,993,450,000**	**(12,425,734,109)**	**(41,665,925,158)**	**97,901,790,733**

b. Details of owners' equity

	30 June 2026 VND	01 January 2026 VND
Petrolimex Group Construction and Trading Corporation	80,056,110,000	80,056,110,000
Logigo Technology Solutions Company Limited	15,081,000,000	15,081,000,000
Others	56,856,340,000	56,856,340,000
Total	**151,993,450,000**	**151,993,450,000**

c. Capital transactions with shareholders

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
- Shareholders' capital		
Opening balance	151,993,450,000	151,993,450,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	151,993,450,000	151,993,450,000
	-	-
- Dividend, Profit distribution	-	-

d. Shares

	30 June 2026 Shares	01 January 2026 Shares
Quantity of registered shares	**15,199,345**	**15,199,345**
Quantity of issued shares	**15,199,345**	**15,199,345**
Common shares	15,199,345	15,199,345
Purchased shares	**989,120**	**989,120**
Common shares	989,120	989,120
Outstanding shares	**14,210,225**	**14,210,225**
Common shares	14,210,225	14,210,225
Par value of outstanding shares (VND/share)	10,000	10,000

5.19 Off Interim Consolidated Financial Position Statement Items

a) The list of tangible fixed assets and inventories pledged and mortgaged as collateral for borrowings

	30 June 2026 (VND)					
Type of asset	History cost	Accumulated depreciation	Net book value	Pledgee / Mortgagee	Purpose of the security	Deadline
Tangible fixed assets	**46,649,790,308**	**31,667,635,424**	**14,982,154,884**			
Buildings and Structures	46,649,790,308	31,667,635,424	14,982,154,884			
	33,050,111,163	24,134,215,484	8,915,895,679	Military Commercial Joint Stock Bank	Serving processing and trading activities	To 05 June 2027
	13,599,679,145	7,533,419,940	6,066,259,205	Military Commercial Joint Stock Bank - Long Thanh	Working capital supplementation	To 16 March 2027
Intangible fixed assets	**1,205,192,140**	**-**	**1,205,192,140**			
Land use rights	1,205,192,140	-	1,205,192,140	Military Commercial Joint Stock Bank	Serving processing and trading activities	To 05 June 2027
Deferred expenses	**-**	**-**	**3,207,782,551**	**Military Commercial Joint Stock Bank - Long**	**Working capital supplementation**	**To 16 March 2027**
	-	-	-			

Detail			Turnover for the current period	Pledgee / Mortgagee	Purpose of the security	Deadline
Inventories	-	-	**72,868,022,641**			
Raw material	-	-	29,039,833,122	Military Commercial Joint Stock Bank	Serving processing and trading activities	To 05 June 2027
Finish good	-	-	42,150,517,051	Military Commercial Joint Stock Bank	Serving processing and trading activities	To 05 June 2027
Good	-	-	1,677,672,468	Military Commercial Joint Stock Bank	Serving processing and trading activities	To 05 June 2027

5.19 Off Interim Consolidated Financial Position Statement Items (Continued)

b) Foreign currencies

	30 June 2026	01 January 2026
Cash on hand		
USD	856.00	3,856.00
Equivalent to VND	22,499,960	100,031,128
Bank deposits		
USD	16,828.63	45,425.07
Equivalent to VND	439,289,529	1,181,932,214
EUR	792.03	796.68
Equivalent to VND	23,314,195	24,125,063

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenues from sales and services rendered

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenue from domestic sales	35,482,029,763	46,782,231,211
Revenue from export sales	226,804,738,741	268,117,303,236
Revenue of operating lease and provision of other services	3,941,598,935	3,803,847,567
Total	**266,228,367,439**	**318,703,382,014**
In which: Revenue from related parties (Details in Note 7.1)	*2,319,576,100*	*3,558,491,380*

6.2 Revenue deductions

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Trade discounts	497,286	12,014,870
Sales discounts	32,986,800	5,246,100
Sales returns	1,593,671,800	-
Total	**1,627,155,886**	**17,260,970**
In which: Revenue deductions from related parties (Details in Note 7.1)	*16,699,000*	*5,246,100*

6.3 Net revenues from sales and services rendered

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenue from domestic sales	35,448,545,677	46,764,970,241
Revenue from export sales	225,211,066,941	268,117,303,236
Revenue of operating lease and provision of other services	3,941,598,935	3,803,847,567
Total	**264,601,211,553**	**318,686,121,044**

6.4 Cost of goods sold

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cost of domestic sales	45,095,213,423	38,515,136,197
Cost of export sales	197,124,599,546	250,269,121,262
Cost of construction services	1,102,930,447	2,995,713,245
Cost of inventories via losses	-	(803,144,941)
Deductions from cost of sales	1,600,626,945	1,647,170,372
Total	**244,923,370,361**	**292,623,996,135**

6.5 Financial income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest income from deposits	2,848,983	1,665,892
Realized foreign exchange gain	880,930,043	3,300,080,762
Unrealized foreign exchange gain	2,621,576	-
Other financial income	-	165,536,000
Total	886,400,602	3,467,282,654

6.6 Financial expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest expenses	8,220,583,458	8,197,266,716
Realized foreign exchange loss	646,858,496	1,639,386,040
Unrealized foreign exchange loss	-	22,778,741
Other	51,242,471	29,497,766
Total	**8,918,684,425**	**9,888,929,263**

6.7 Selling expenses and General administrative expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Selling expenses	**8,374,438,306**	**6,680,422,330**
Employee expenses	1,493,887,820	48,150,036
Office supplies expenses	-	1,493,695
Outsourcing expenses	6,802,986,055	6,619,245,207
Other cash expenses	77,564,431	11,533,392
General administrative expenses	**14,727,013,930**	**12,206,870,985**
Employee expenses	7,960,090,627	5,805,935,163
Office supplies expenses	206,843,650	201,347,328
Amortization and Depreciation expenses	930,512,450	1,164,314,461
Charges and fee	24,300,000	42,088,000
(Reversal)/Increase in allowances for doubful debts	20,102,431	38,683,003
Outsourcing expenses	4,135,893,009	3,473,060,663
Others	1,449,271,763	1,481,442,367
Total	**23,101,452,236**	**18,887,293,315**

6.8 Other income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Handling of surplus materials	-	385,047,776
Others	60,891,081	379,290
Total	60,891,081	385,427,066

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.9 Other expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cost of missing delivery	-	516,644,083
Penalty expenses	419,656,975	-
Active input VAT expense	-	195,391,906
Others	1,137,775	4,225,497
Total	**420,794,750**	**716,261,486**

6.10 Current corporate income tax expense

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Current income tax expense based on taxable income for the current period	392,878,942	40,559,260
Total	**392,878,942**	**40,559,260**

6.11 Deferred corporate income tax expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Deferred income tax expense arising from the reversal of deferred income tax assets	-	10,803,653
Total	**-**	**10,803,653**

6.12 Production and business expenses by factors

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Raw material expenses	151,203,838,293	389,497,400,738
Employee expenses	14,318,576,761	11,457,701,499
Amortization and Depreciation expenses	3,880,888,218	3,963,281,880
Outsourcing expenses	96,904,905,581	12,319,299,483
Other cash expenses	1,716,613,744	2,505,001,078
Total	268,024,822,597	419,742,684,678

6.13 Basic earnings per share

	For the period end 30 June 2026	For the period end 30 June 2025
Profit/(loss) after corporate income tax (VND)	**(12,208,677,478)**	**370,987,652**
Increase adjustment:	-	-
Decrease adjustment:	-	-
Earnings/(loss) per ordinary share (VND)	**(12,208,677,478)**	**370,987,652**
Weighted average number of ordinary shares outstanding during the period	14,210,225	14,210,225
Basic earnings/(loss) per share (VND/share)	(859)	**26**

7. OTHER INFORMATION

7.1 Information of related parties

a. List of related parties

Related Parties	Relationship
Petrolimex Group Construction and Trading Corporation	Parent Company
Subsidiaries of Vietnam National Petroleum Group	Same Corporation
Associates of Vietnam National Petroleum Group	Same Corporation
Members of the Board of Directors, Board of Management, Board of Supervisors and close family members of these individuals	Significant Influence

During the period, the Company had significant transactions and outstanding balances with related parties as follows:

b. Remuneration of the Boards of Managements, Supervisors, General Directors and other managers

b1. Remuneration and other benefits of the Board of Managements

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mr. Tran Trung Kien	Chairman	253,812,000	257,714,000
Mr. Vu Cuong	Member	36,000,000	36,000,000
Mrs. Dau Khanh Phuong	Member	36,000,000	36,000,000
Mr. Nguyen Duc Cuong	Independent member	36,000,000	36,000,000
Total		361,812,000	365,714,000

7.1 Information of related parties (Continued)

b2. Remuneration and other benefits of the Board of Supervisors

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mrs. Nguyen Thi Hue	Head of the Board	36,000,000	36,000,000
Mrs. Nguyen Hoang My Linh	Member	64,000,000	96,000,000
Mrs. Le Thuy Dao	Member	21,120,000	24,000,000
Total		**121,120,000**	**156,000,000**

b3. Remuneration and other benefits of the Board of General Directors

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mr. Tran Minh Huynh	General Director	225,600,000	144,000,000
Mr. Van Tuan Anh	Deputy General Director	177,012,000	213,616,826
Total		**402,612,000**	**357,616,826**

b4. Remuneration and other benefits of the other managers

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mrs. Tran Thi My Trang	Fomer Chief Accountant	67,872,636	134,400,000
Mr. Nguyễn Phúc Hưng	Chief Accountant	23,200,000	-
Mrs. Vu Thi Lan Anh	Person in charge of managen	30,000,000	45,000,000
Total		**121,072,636**	**179,400,000**

c. Transactions with related parties

Related parties	Nature of transaction	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Purchasing		**692,131,260**	**906,950,509**
PJICO Sai Gon	Purchase insurance	176,278,310	94,494,825
Retail Petroleum Enterprise - Petrolimex Saigon	Purchase services	-	133,577,284
Sai Gon Petrolimex Gas Company Limited	Purchase services	515,852,950	678,878,400
Selling		**2,319,576,100**	**3,558,491,380**
Petrolimex Tay Ninh One Member Limited Liability Company	Sales of goods	161,936,000	79,113,000
Petrolimex Dong Thap One Member Limited Liability Company	Sales of goods	65,539,400	50,488,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.1 Information of related parties (Continued)

c. Transactions with related parties (Continued)

Related parties	Nature of transaction	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cao Lanh Petrolimex Branch - Petrolimex Dong Thap One Member Limited Liability Company	Sales of goods	4,831,000	40,265,200
Petrolimex Khanh Hoa One Member Limited Liability Company	Sales of goods	132,746,600	60,452,000
Binh Duong Petrolimex Branch - Petrolimex Sai Gon One Member Limited Liability Company	Sales of goods	126,327,800	267,550,000
Petrolimex Da Nang One Member Limited Liability Company	Sales of goods	190,350,000	50,235,000
Petrolimex Lam Dong One Member Limited Liability Company	Sales of goods	-	8,140,000
Pleiku Petrolimex Branch - Petrolimex Gia Lai One Member Limited Liability Company	Sales of goods	74,592,000	75,212,000
Petrolimex Ca Mau One Member Limited Liability Company	Sales of goods	101,984,000	69,835,800
Petrolimex Can Tho One Member Limited Liability Company	Sales of goods	26,307,000	26,237,000
Petrolimex Quang Nam One Member Limited Liability Company	Sales of goods	-	22,087,000
Ben Tre Petrolimex Branch - Petrolimex Vinh Long One Member Limited Liability Company	Sales of goods	54,426,300	110,884,900
Petrolimex An Giang One Member Limited Liability Company	Sales of goods	7,228,000	21,817,000
Petrolimex Quang Tri One Member Limited Liability Company	Sales of goods	82,169,000	224,929,600
Tra Vinh Petrolimex Branch - Petrolimex Vinh Long One Member Limited Liability Company	Sales of goods	25,703,000	7,879,000
Petrolimex Hue One Member Limited Liability Company	Sales of goods	73,697,400	147,766,000
Vung Tau Petrolimex Branch - Petrolimex Sai Gon One Member Limited Liability Company	Sales of goods	-	28,358,000
Petrolimex Vinh Long One Member Limited Liability Company	Sales of goods	300,099,700	332,039,900
Ninh Thuan Petrolimex Branch - Petrolimex Khanh Hoa One Member Limited Liability Company	Sales of goods	33,599,000	-
Bac Tay Ninh Petrolimex Branch - Petrolimex Tay Ninh One Member Limited Liability Company	Sales of goods	40,094,000	23,705,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Information of related parties (Continued)

c. Transactions with related parties (Continued)

Related parties	Nature of transaction	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Phu Yen Ninh Petrolimex Branch - Petrolimex Dak Lak One Member Limited Liability Company	Sales of goods	49,862,600	41,178,000
Petrolimex Quang Ngai One Member Limited Liability Company	Sales of goods	76,937,000	88,027,000
Bac Lieu Ninh Petrolimex Branch - Petrolimex Can Tho One Member Limited Liability Company	Sales of goods	228,320,600	137,597,200
Dak Nong Petrolimex Branch - Petrolimex Nam Tay Nguyen One Member Limited Liability Company	Sales of goods	-	59,654,000
Soc Trang Petrolimex Branch - Petrolimex Can Tho One Member Limited Liability Company	Sales of goods	21,491,000	13,830,000
Hau Giang Petrolimex Branch - Petrolimex Can Tho One Member Limited Liability Company	Sales of goods	115,824,000	52,177,000
Petrolimex Kien Giang Company Limited	Sales of goods	79,439,700	91,190,900
Petrolimex Engineering JSC	Sales of goods	246,071,000	1,427,842,880
Revenue deductions		**16,699,000**	**5,246,100**
Petrolimex Quang Tri One Member Limited Liability Company	Sales returns	16,699,000	-
Binh Duong Petrolimex Branch - Petrolimex Sai Gon One Member Limited Liability Company	Sales returns	-	5,246,100

d. Balances with related parties

Related parties	30 June 2026 VND	01 January 2026 VND
Receivables from customers	**1,818,406,515**	**3,640,909,381**
Petrolimex Tay Ninh One Member Limited Liability Company	32,766,241	78,896,662
Petrolimex Dong Thap One Member Limited Liability Company	32,108,869	33,832,558
Cao Lanh Petrolimex Branch - Petrolimex Dong Thap One Member Limited Liability Company	2,036,362	32,124,874
Petrolimex Khanh Hoa One Member Limited Liability Company	-	67,424,296

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.1 Information of related parties (Continued)

d. Balances with related parties (Continued)

Related parties	30 June 2026 VND	01 January 2026 VND
Binh Duong Petrolimex Branch - Petrolimex Sai Gon One Member Limited Liability Company	-	25,393,359
Petrolimex Da Nang One Member Limited Liability Company	65,458,843	8,502,916
Petrolimex Can Tho One Member Limited Liability Company	-	95,914,367
Ben Tre Petrolimex Branch - Petrolimex Vinh Long One Member Limited Liability Company	41,760,241	41,463,711
Petrolimex An Giang One Member Limited Liability Company	2,872,442	5,339,995
Technical Service Construction and Trading Enteprise	8,193,284	8,193,284
Petrolimex Ha Tinh One Member Limited Liability Company	92,814,192	92,814,192
Petrolimex Quang Tri One Member Limited Liability Company	-	249,209,790
Petrolimex Thai Nguyen One Member Limited Liability Company	203,894,839	203,894,839
Petrolimex Hue One Member Limited Liability Company	16,766,957	-
Vung Tau Petrolimex Branch - Petrolimex Sai Gon One Member Limited Liability Company	-	7,130,536
Petrolimex Vinh Long One Member Limited Liability Company	139,087,126	10,481,720
Bac Tay Ninh Petrolimex Branch - Petrolimex Tay Ninh One Member Limited Liability Company	-	19,594,018
Petrolimex Kien Giang	81,120,686	114,407,443
Petrolimex Engineering JSC	1,099,526,433	2,546,290,821
Trade payables	**225,578,482**	**140,337,752**
PJICO Sai Gon	-	21,300,633
Retail Petroleum Enterprise - Petrolimex Saigon	358,187	358,187
Sai Gon Petrolimex Gas Company Limited	225,220,295	118,678,932

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.2 Segment reporting

a. Primary Segment Report

Segment report of interim consolidated income for the period ended 30 June 2026

Unit: VND

	Agricultural processing business	Petrolimex, rubber, and other trading business	Paint trading and manufacturing business	Total
Net revenue from sales of goods and provision of services to external customers	241,325,482,012	3,941,598,935	19,334,130,606	264,601,211,553
Total net revenue from sales of goods and provision of services	**241,325,482,012**	**3,941,598,935**	**19,334,130,606**	**264,601,211,553**
Cost of goods sold	228,080,530,085	1,102,930,447	15,739,909,829	244,923,370,361
Gross revenues from sales and services rendered	**13,244,951,927**	**2,838,668,488**	**3,594,220,777**	**19,677,841,192**
Selling expenses	7,340,612,380	-	1,033,825,926	8,374,438,306
General administrative expenses	9,557,466,157	-	5,169,547,773	14,727,013,930
Net profits from operating activities	**(3,653,126,610)**	**2,838,668,488**	**(2,609,152,922)**	**(3,423,611,044)**
Net expenses not related to operating activities				**8,032,283,323**
Other profits				**(359,903,669)**
Total net profit before tax				(11,815,798,536)
Current corporate income tax expenses				392,878,942
Deferred corporate income tax expenses				-
Profit after tax				**(12,208,677,478)**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.2 Segment reporting

a. Primary Segment Report (Continued)

Segment report of interim consolidated income for the period ended 30 June 2025

Unit: VND

	Agricultural processing business	Petrolimex, rubber, and other trading business	Paint trading and manufacturing business	Total
Net revenue from sales of goods and provision of services to external customers	284,249,155,216	3,803,847,567	30,633,118,261	318,686,121,044
Total net revenue from sales of goods and provision of services	**284,249,155,216**	**3,803,847,567**	**30,633,118,261**	**318,686,121,044**
Cost of goods sold	267,521,266,850	2,995,713,245	22,107,016,040	292,623,996,135
Gross revenues from sales and services rendered	**16,727,888,366**	**808,134,322**	**8,526,102,221**	**26,062,124,909**
Selling expenses	5,408,134,020	-	1,272,288,310	6,680,422,330
General administrative expenses	6,908,275,664	-	5,298,595,321	12,206,870,985
Net profits from operating activities	**4,411,478,682**	**808,134,322**	**1,955,218,590**	**7,174,831,594**
Net expenses not related to operating activities				**6,421,646,609**
Other profits				**(330,834,420)**
Total net profit before tax				**422,350,565**
Current corporate income tax expenses				40,559,260
Deferred corporate income tax expenses				10,803,653
Profit after tax				**370,987,652**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Segment reporting

a. Primary Segment Report (Continued)

Segment report of assets and liabilities for the period ended 30 June 2026

Unit: VND

	Agricultural processing business	Petrolimex, rubber, and other trading business	Paint trading and manufacturing business	Total
ASSETS				
Fixed assets	12,248,000,181	-	32,044,762,807	44,292,762,988
Receivables	56,705,318,418	186,920,033	15,006,682,999	71,898,921,450
Inventories	68,217,380,148	393,352,420	28,820,782,946	97,431,515,514
Assets cannot be allocated				88,108,420,814
Total assets				**301,731,620,766**
LIABILITIES				
Payables	9,441,730,399	-	1,647,213,357	11,088,943,756
Accurals	164,076,721,903	-	28,624,982,541	192,701,704,444
Liabilities cannot be allocated				39,181,833
Total liabilities				**203,829,830,033**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.2 Segment reporting

a. Primary Segment Report (Continued)

Segment report of assets and liabilities for the year ended 01 January 2026

Unit: VND

	Agricultural processing business	Petrolimex, rubber, and other trading business	Paint trading and manufacturing business	Total
ASSETS				
Fixed assets	13,281,998,320	-	34,750,039,147	48,032,037,467
Receivables	64,298,942,036	211,951,202	17,016,284,667	81,527,177,905
Inventories	73,878,373,843	425,994,623	31,212,464,805	105,516,833,271
Assets cannot be allocated				82,330,782,492
Total assets				**317,406,831,135**
LIABILITIES				
Payables	13,196,113,810	-	2,302,206,694	15,498,320,504
Accurals	162,634,122,639	-	28,373,305,287	191,007,427,926
Liabilities cannot be allocated				790,614,494
Total liabilities				**207,296,362,924**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.2 Segment reporting

b. Secondary Segment Report (Continued)

Unit: VND

Net revenue from sales of goods and provision of services to external customers for the period ended 30 June 2026

	Export market	Domestic market	Total
Net revenue from sales of goods and provision of services to external customers	225,211,066,941	39,390,144,612	264,601,211,553

Net revenue from sales of goods and provision of services to external customers for the period ended 30 June 2025

	Domestic market		Total
Net revenue from sales of goods and provision of services to external customers	268,117,303,236	50,568,817,808	318,686,121,044

7.3 Comparative figures

Comparative information on the Interim Consolidated Financial Position Statement and related notes are figures taken from the Financial Statements for the fiscal year ended 31 December 2025 which have been audited by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

Comparative information on the Interim Consolidated Income Statement, Interim Consolidated Cash Flow Statement and related notes are figures taken from the Interim Consolidated Financial Statements for the period ended 30 June 2025 which have been reviewed by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC since 1 January 2026 and Circular No 43/2026/TT-BTC of the Minister of Finance . In order for the information in the consolidated financial statements to be comparable, the Company has restated or reclassified certain items as at 1 January 2026 in the interim consolidated statement of financial position as follows:

	RESOURCES	Code	Prior year presented VND	Restated VND	Difference VND
C -	**LIABILITIES (300 = 310+330)**	**300**	**207,296,362,924**	**207,296,362,924**	-
I.	**Short-term liabilities**	**310**	**204,670,155,258**	**204,670,155,258**	-
1.	Dividends and profit payables	313	-	493,929,819	(493,929,819)
2.	Other short-term payments	320	1,129,570,956	635,641,137	493,929,819

Ho Chi Minh City, 20 August 2026

Preparer	Chief Accountant	General Director
Pham Thi My Dung	Nguyen Phuc Hung	Tran Minh Huynh

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU PETROLIMEX
M.S.D.N: 0301776741 - C.T.C.P - THÀNH PHỐ HỒ CHÍ MINH

PETROLIMEX INTERNATIONAL TRADING JOINT STOCK COMPANY

No: 175/2026/PIT-CBTT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty - Happiness
----- oOo -----

Ho Chi Minh City, Aug 25th, 2026

Re: Explanation of periodic figures according to financial statements for the Six-Month Period of 2026 changed more than 10% compared to the same period last year

To: State Securities Commission of Vietnam
Ho Chi Minh City Stock Exchange

I.Explanation of profit fluctuation of more than 10% compared to the same period

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on periodic information disclosure of listed organizations, providing specific explanations when after-tax profit in the second quarter of 2026 fluctuates by more than 10% compared to the same period last year. Petrolimex International Trading JSC (PITCO) hereby provides the following explanation:

1. Financial Statements of the Parent Company:

No	Indicator	6M 2026	6M 2025	Increase/(Decrease)	%
1	Net revenue from sales and services	241,987,185,353	284,810,590,696	(42,823,405,343)	-15%
2	Net profit after corporate income tax	(12,208,677,478)	327,773,039	(12,536,450,517)	- 3825%

2. Consolidated Financial Statements:

No	Indicator	6M 2026	6M 2025	Increase/(Decrease)	%
1	Net revenue from sales and services	264,601,211,553	318,686,121,044	(54,084,909,491)	-17%
2	Net profit after corporate income tax	(12,208,677,478)	370,987,652	(12,579,665,130)	-3391%

Revenue for 6M 2026 decreased by VND 43 billion, or -15%, compared with 6M 2025 under the Parent Company's financial statements, and by VND 54 billion, or -17%, under the Consolidated Financial Statements.

During the first six months of 2026, the Company's business operations faced significant challenges due to the combined impact of unfavorable market conditions, financial pressures, and intense competition. In addition, the prolonged conflict in the Middle East disrupted trade activities, resulting in a decline in export revenue from this market compared with the same period last year, while demand in several export markets has yet to recover, placing further pressure on the Company's business performance. Revenue fell significantly below the planned target, while input costs and operating expenses continued to increase, adversely affecting the Company's operating efficiency and overall financial performance.

II. Explanation of the Change from Profit to Loss Compared with the Same Period of the Previous Year

In the first six months of 2026, the Company's net revenue from sales of goods and provision of services reached **VND 242 billion**, a decrease of **VND 43 billion**, equivalent to a **15% decrease** (Separate Financial Statements), and **VND 265 billion**, a decrease of **VND 54 billion**, equivalent to a **17% decrease** (Consolidated Financial Statements), compared with the same period in 2025.

The decrease in revenue occurred amid continued difficulties in market demand, a decline in order volume and demand, as well as fluctuations in selling prices and market competitiveness. The decline in revenue had a significant impact on the Company's business and operating performance.

As a result of the aforementioned factors, the Company's profit after corporate income tax for the first six months of 2026 recorded a **loss of VND 12 billion**, compared with a **profit of VND 328 million** in the same period of 2025, representing a decrease in profit after tax of approximately **VND 13 billion** (Separate Financial Statements). On a consolidated basis, profit after corporate income tax recorded a **loss of VND 12 billion**, compared with a **profit of VND 371 million** in the same period of 2025, representing a decrease in profit after tax of approximately **VND 13 billion** (Consolidated Financial Statements).

The change from profit to loss in the first six months of 2026 was mainly attributable to the decrease in revenue from sales of goods and provision of services and the decline in business performance, while finance costs increased due to the impact of foreign exchange fluctuations and interest expenses, amid continued difficulties in the market.

The Company continues to implement measures to improve business and operating efficiency, strengthen cost management, control inventories, promote product sales, and enhance cash flow management, with the aim of gradually improving business performance in the coming periods.

We hereby confirm that the information disclosed herein is true and accurate and shall take full responsibility before the law for the contents of the disclosed information.

Sincerely,

PETROLIMEX INTERNATIONAL TRADING JSC

CHIEF EXECUTIVE OFFICER

TRAN MINH HUYNH