

Ho Chi Minh City, Aug²⁵th, 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 Aug²⁵th, 2026 at the link [www.pitco.com.vn/shareholder relations/publication information](http://www.pitco.com.vn/shareholder%20relations/publication%20information).

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**



**CHIEF EXECUTIVE OFFICER
TRAN MINH HUYNH**

PETROLIMEX INTERNATIONAL TRADING JOINT STOCK COMPANY

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30 June 2026

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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 interim separate 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 issued by the Department of Planning and Investment of Ho Chi Minh City 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 13 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.

BOARD OF MANagements, SUPERVISORS AND GENERAL DIRECTORS

Members of Board of Managements, Supervisors, and General Directors 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)

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

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 separate financial statements for the period ended 30 June 2026.

AUDITORS

The Company's interim separate 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

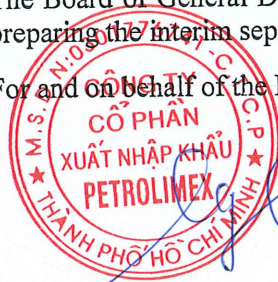
The Company's Board of General Directors is responsible for preparing the interim separate financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2025 as well as of its interim separate income and interim separate cash flows statements for the period then ended, complying with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim separate financial statements. In preparing these interim separate 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 separate financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of interim separate financial statements so as to obtain reasonable assurance that the interim separate financial statements are free of material misstatements caused by even frauds and errors.
- Prepare the interim separate 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 separate 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 separate 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 separate financial statements.

For and on behalf of the Board of General Directors, 



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

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
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No.: 198/2026/BCKT-CPA VIETNAM-HCM

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL INFORMATION

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

We have reviewed the accompanying Interim separate Financial Statements of Petrolimex International Trading Joint Stock Company, prepared on 20 August 2026, from pages 05 to pages 33, including the Interim separate Financial Position Statement as of 30 June 2026, Interim separate Income Statement, Interim separate Cash Flows Statements for the period then ended and Notes to the Interim separate 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 Separate Financial Statements in compliance with Vietnamese Standards on Accounting, Vietnamese Corporate Accounting System and prevailing relevant regulations in preparation and presentation of the Interim separate Financial Statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation of the Interim separate 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 separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Separate Financial Statements Performed by the Independent Auditor of the Entity.

A review of Interim Separate Financial Statements 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

Based on our review, the Interim separate 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 separate operations and its interim separate 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 separate Financial Statements.



Nguyễn Thị 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 SEPARATE FINANCIAL POSITION STATEMENT

As at 30 June 2026

				30 June 2026	01 January 2026
				VND	VND
ASSETS	Code	Notes			
A - CURRENT ASSETS (100 = 110+120+130+140+150+160)	100			211,535,311,697	220,982,797,229
I. Cash and cash equivalents	110	5.1		7,640,798,486	2,405,230,029
1. Cash	111			7,640,798,486	2,405,230,029
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			63,503,675,240	72,093,500,588
1. Short-term receivables from customers	131	5.3		82,241,992,230	90,451,853,682
2. Prepayments to sellers in short-term	132	5.4		7,088,516,381	7,709,851,405
3. Other short-term receivables	135	5.5		6,141,385,805	5,900,014,677
4. Short-term allowances for doubtful debts	136	5.6		(31,987,104,895)	(31,987,104,895)
5. Shortage of assets awaiting resolution	137			18,885,719	18,885,719
IV. Inventories	140	5.7		72,868,022,641	79,536,090,532
1. Inventories	141			74,067,632,585	80,735,700,476
2. Allowances for devaluation of inventories	142			(1,199,609,944)	(1,199,609,944)
V. Short-term biological assets	150			-	-
VI. Other current assets	160			63,492,892,772	62,918,053,522
1. Short-term deferred expenses	161	5.8		637,422,661	647,014,278
2. Deductible value added tax	162			59,302,903,880	58,721,168,674
3. Tax and other receivables from government budget	163	5.9		3,552,566,231	3,549,870,570
B - LONG-TERM ASSETS (200 = 210+220+230+240+250+260+270)	200			54,143,441,354	57,597,709,827
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			15,100,105,168	16,259,070,160
1. Tangible fixed assets	221	5.10		13,304,562,200	14,378,355,374
- Historical Costs	222			71,919,290,979	71,919,290,979
- Accumulated depreciation	223			(58,614,728,779)	(57,540,935,605)
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		38,933,711,427	41,183,598,256
1. Investments in subsidiaries	261			120,000,000,000	120,000,000,000
2. Investments in equity of other entities	263			7,975,000,000	7,975,000,000
3. Allowances for long-term investments	264			(89,041,288,573)	(86,791,401,744)
VII. Other Long-term assets	270			104,624,759	150,041,411
1. Long-term deferred expenses	271	5.8		104,624,759	150,041,411
TOTAL ASSETS (270 = 100+200)	270			265,678,753,051	278,580,507,056

INTERIM SEPARATE 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		167,776,962,318	168,470,038,845
I. Short-term liabilities	310		165,150,754,652	165,843,831,179
1. Short-term trade payables	311	5.12	3,835,961,567	4,335,284,209
2. Short-term prepayments from customers	312	5.13	288,526,929	2,969,148,345
3. Dividends and profit payables	313	5.14	493,929,819	493,929,819
4. Payables to employees	315		128,646,121	80,880,163
5. Short-term accrued expenses	316	5.15	232,647,759	200,874,177
6. Other short-term payments	320	5.16	223,831,420	139,525,316
7. Short-term borrowings and finance lease liabilities	321	5.17	159,940,875,557	157,617,853,670
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)	(27,292,807,023)
- Undistributed profit after tax for the current year	420b		(12,208,677,478)	(2,164,440,657)
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		265,678,753,051	278,580,507,056

Ho Chi Minh City, 20 August 2026

Preparer

Chief Accountant

General Director



Pham Thi My Dung



Nguyen Phuc Hung



Tran Minh Huynh

INTERIM SEPARATE 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	243,597,642,239	284,822,605,566
2. Revenue deductions	02	6.2	1,610,456,886	12,014,870
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.3	241,987,185,353	284,810,590,696
4. Cost of goods and services	11	6.4	228,080,530,085	267,521,266,850
5. Gross revenues from sales and services rendered (20 = 10-11)	20		13,906,635,268	17,289,323,846
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Financial income	22	6.5	877,911,957	2,724,856,310
8. Financial expenses	23	6.6	9,343,288,770	7,196,521,656
0 In which: interest expenses	24		6,807,549,142	6,841,214,300
9. Selling expenses	25	6.7	7,340,612,380	5,408,134,020
10. General administrative expenses	26	6.7	9,557,466,157	6,908,275,664
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		(11,456,800,082)	501,248,816
13. Other income	31	6.8	60,766,461	385,416,764
14. Other expenses	32	6.9	419,764,915	518,333,281
15. Other profits (40 = 31-32)	40		(358,998,454)	(132,916,517)
16. Total net profit before tax (50 = 30+40)	50		(11,815,798,536)	368,332,299
17. Current corporate income tax expenses	51	6.11	392,878,942	40,559,260
18. Deferred corporate income tax expenses	52		-	-
19. Profits after enterprise income tax (60 = 50-51-52)	60		(12,208,677,478)	327,773,039

Ho Chi Minh City, 20 August 2026

Preparer

Chief Accountant

General Director

Pham Thi My Dung

Nguyen Phuc Hung

Tran Minh Huynh



INTERIM SEPARATE 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)	368,332,299
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		1,158,964,992	1,316,308,078
- Provisions	03		2,249,886,829	(989,211,281)
- Gains, losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(52,664,331)	(197,991,182)
- Gains, losses on investing activities	05		-	(166,574,907)
- Interest expenses	06		6,807,549,142	6,841,214,300
3. Operating profit before changes in working capital	08		(1,652,061,904)	7,172,077,307
- Increase, decrease in receivables	09		8,055,704,008	(12,391,016,652)
- Increase, decrease in inventories	10		6,668,067,891	(50,144,093,883)
- Increase, decrease in payables	11		(2,979,207,268)	(10,706,988,804)
- Increase, decrease deferred expenses	12		55,008,269	183,150,468
- Interest paid	14		(6,845,383,568)	(6,815,107,104)
- Corporate income tax paid	15		(392,878,942)	-
Net cash flows from operating activities	20		2,909,248,486	(72,701,978,668)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		-	(30,480,000)
2. Proceeds from interests, dividends and distributed profits	27		-	166,574,907
Net cashflow from investing activities	30		-	136,094,907
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		315,838,704,722	327,798,130,329
2. Repayment of financial principal	34		(313,515,682,835)	(250,291,861,764)
Net cashflow from financing activities	40		2,323,021,887	77,506,268,565
Net cashflow during the period (50 = 20+30+40)	50		5,232,270,373	4,940,384,804
Cash and cash equivalents at beginning of year	60	5.1	2,405,230,029	2,417,327,510
Effect of exchange rate fluctuations	61		3,298,084	124,624,466
Cash and cash equivalents at end of year (70 = 50+60+61)	70	5.1	7,640,798,486	7,482,336,780

Preparer

Chief Accountant

Ho Chi Minh City, 20 August 2026

General Director

Pham Thi My Dung

Nguyen Phuc Hung

Tran Minh Huynh

NOTES TO THE INTERIM SEPARATE 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 issued by the Department of Planning and Investment of Ho Chi Minh City 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.

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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 SEPARATE 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, An Dong Ward, 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 62 employees (as of 31 December 2025 is 66 employees).

1.6 Statement of information comparability on the Interim separate 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.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC since 1 January 2026. In cases where the application of this Circular results in changes to the presentation of the financial statements, the Company will restate or reclassify comparative figures in accordance with the regulations. Accordingly, the accounting information and figures presented in the interim separate financial statements are comparable as they have been calculated and presented consistently.

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 separate financial statements are prepared for the period ended 30 June 2026.

Accounting currency

The accompanying Interim separate 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 separate financial statements.

NOTES TO THE INTERIM SEPARATE 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 separate financial statements:

Basis of preparation of the interim separate financial statements

The attached interim separate financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim separate financial statements.

The accompanying interim separate financial statements are the Company's ones, therefore, they do not include the financial statements of subsidiaries. Users of the interim separate financial statements should read them together with the Company's consolidated financial statements for the period ended 30 June 2026 to obtain full information of the Company's financial position as well as the results of operations and cash flows during the year.

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

Accounting estimates

The preparation of the interim separate 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 separate 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.

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments (Continued)

Investments in subsidiaries and other investments

Investments in subsidiaries: Investments in subsidiaries over which the Company has control, stated at cost method in the interim separate financial statements.

Profit distributions that Company received from the accumulated profits of the subsidiaries after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

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.

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:

	<u>Years</u>
Buildings, structures	10 - 25
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 separate income statement.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**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.

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.

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**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, 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.

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.

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 separate income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

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.

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 separate 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.

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

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 separate 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 separate 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 of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current corporate income tax expense

Corporate income tax expenses: Is total current 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

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.

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.

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

5.1 Cash and cash equivalents

	30 June 2026 VND	01 January 2026 VND
Cash on hand	462,535,799	125,516,979
Bank deposits (i)	6,378,262,687	2,279,713,050
Cash in transit	800,000,000	-
Total	7,640,798,486	2,405,230,029

	30 June 2026 VND	01 January 2026 VND
(i) Details of bank deposits		
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
Others Bank	491,583,263	241,154,974
Total	6,378,262,687	2,279,713,050

PETROLIMEX INTERNATIONAL TRADING JOINT STOCK COMPANY

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Ho Chi Minh City, Vietnam

NOTES TO THE INTERIM SEPARATE 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 separate financial statements, the Company has not been able to determine the fair value of its investments for disclosure in the interim separate 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 subsidiaries and other entities

	Equity owned	Voting rights	Original cost	Recoverable Amount	Provisions	Original cost	Recoverable Amount	Provisions
Investment in Subsidiaries								
Petrolimex Paint Co., Ltd	100.00%	100.00%	120,000,000,000	38,933,711,427	(81,066,288,573)	120,000,000,000	41,183,598,256	(78,816,401,744)
			120,000,000,000	38,933,711,427	(81,066,288,573)	120,000,000,000	41,183,598,256	(78,816,401,744)
Investments in other entities								
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)
			7,975,000,000	-	(7,975,000,000)	7,975,000,000	-	(7,975,000,000)
Total			127,975,000,000	38,933,711,427	(89,041,288,573)	127,975,000,000	41,183,598,256	(86,791,401,744)

NOTES TO THE INTERIM SEPARATE 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	34,549,927,511	(7,887,052,228)	28,804,988,089	(7,887,052,228)
Total	82,241,992,230	(24,581,276,809)	90,451,853,682	(24,581,276,809)

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	981,915,933	(499,791,500)	1,603,250,957	(499,791,500)
Total	7,088,516,381	(6,606,391,948)	7,709,851,405	(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	6,141,385,805	(799,436,138)	5,900,014,677	(799,436,138)
Advances (*)	4,779,485,860	-	4,538,114,732	-
Others	1,361,899,945	(799,436,138)	1,361,899,945	(799,436,138)
b) Long-term	5,000,000	-	5,000,000	-
Deposits	5,000,000	-	5,000,000	-
Total	6,146,385,805	(799,436,138)	5,905,014,677	(799,436,138)

(*) 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.

PETROLIMEX INTERNATIONAL TRADING JOINT STOCK COMPANY
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 Ho Chi Minh City, Vietnam

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

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		24,581,276,809	(24,581,276,809)	-		24,581,276,809	(24,581,276,809)	-
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	> 3 years	2,991,953,418	(2,991,953,418)	-	> 3 years	2,991,953,418	(2,991,953,418)	-
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		799,436,138	(799,436,138)	-		799,436,138	(799,436,138)	-
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	20,680,236	(20,680,236)	-	> 3 years	20,680,236	(20,680,236)	-
Total		31,987,104,895	(31,987,104,895)	-	-	31,987,104,895	(31,987,104,895)	-

NOTES TO THE INTERIM SEPARATE 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	30,239,443,066	(1,199,609,944)	25,734,532,849	(1,199,609,944)
Finish good	42,150,517,051	-	43,649,436,493	-
Good	1,677,672,468	-	11,351,731,134	-
Total	74,067,632,585	(1,199,609,944)	80,735,700,476	(1,199,609,944)

5.8 Deferred expenses

	30 June 2026 VND	01 January 2026 VND
Short-term	637,422,661	647,014,278
Tools and supplies pending allocation	43,142,864	7,284,167
Food Certification	91,980,623	81,877,289
Repair expenses	-	51,747,723
Others	502,299,174	506,105,099
Long-term	104,624,759	150,041,411
Tools and supplies pending allocation	19,645,039	24,359,851
Others	84,979,720	125,681,560
Total	742,047,420	797,055,689

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	-	1,136,165,476	1,136,165,476	-
Value added tax	-	158,786,458	158,786,458	-
Import and Export Duties	-	49,329,115	49,329,115	-
Corporate income tax	-	392,878,942	392,878,942	-
Personal income tax	-	134,941,453	134,941,453	-
Other tax	-	400,229,508	400,229,508	-
b) Receivables	3,549,870,570	-	2,695,661	3,552,566,231
Corporate income tax	3,509,457,956	-	-	3,509,457,956
Personal income tax	40,412,614	-	2,695,661	43,108,275

PETROLIMEX INTERNATIONAL TRADING JOINT STOCK COMPANY

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

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	33,050,111,163	31,851,729,390	4,249,556,921	2,767,893,505	71,919,290,979
As at 30 June 2026	33,050,111,163	31,851,729,390	4,249,556,921	2,767,893,505	71,919,290,979
ACCUMULATED DEPRECIATION					
As at 01 January 2026	24,060,925,572	28,211,330,056	2,642,776,475	2,605,903,502	57,540,935,605
Depreciation	53,289,912	540,403,312	318,109,947	161,990,003	1,073,793,174
As at 30 June 2026	24,134,215,484	28,751,733,368	2,960,886,422	2,767,893,505	58,614,728,779
NET BOOK VALUE					
As at 01 January 2026	8,969,185,591	3,640,399,334	1,606,780,446	161,990,003	14,378,355,374
As at 30 June 2026	8,915,895,679	3,099,996,022	1,288,670,499	-	13,304,562,200

Net book value of tangible fixed assets used to secure bank loans as at 30 June 2026 is VND 8,915,895,679 (as at 01 January 2026 is VND 11,949,335,458).

History cost of tangible fixed assets which are fully depreciated but still in use as at 30 June 2026 is VND 43,246,089,538 (as at 01 January 2026 is VND 43,246,089,538).

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

Asset category and asset name	30 June 2026 (VND)		01 January 2026 (VND)	
	History Cost	Accumulated Depreciation	History Cost	Accumulated Depreciation
Office buildings, factories, and ancillary facilities	15,607,944,297	7,413,773,514	15,607,944,297	7,023,574,908
Ventilex CB dryer machine	11,563,084,702	11,563,084,702	-	11,563,084,702
Total	27,171,028,999	18,976,858,216	27,171,028,999	18,586,659,610

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

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 as at 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 as at 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
Total	1,205,192,140	-	1,205,192,140	1,205,192,140	-	1,205,192,140

5.12 Short-term trade payables

	30 June 2026 VND	01 January 2026 VND
Dongguan Lucky Tin Co., Ltd	-	713,234,080
Glory Alliance Company Limited	-	520,337,721
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	-
Others	2,166,644,489	1,399,930,910
Total	3,835,961,567	4,335,284,209

*In which: Trade payables from related parties
(Details in Note 7.1)*

225,578,482

140,337,752

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

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	189,082,584	637,457,893
Total	288,526,929	2,969,148,345

5.14 Dividends and profit payables

	30 June 2026 VND	01 January 2026 (Restate) VND
Dividends and profit payable (*)	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	203,760,294	165,925,868
Accrued operating expenses	28,887,465	34,948,309
Total	232,647,759	200,874,177

5.16 Other payables

	30 June 2026 VND	01 January 2026 (Restate) VND
Short-term	223,831,420	139,525,316
Pending surplus assets	39,526,011	39,526,011
Trade Union fees	10,659,414	21,084,842
Social insurance	4,845,406	5,689,978
Others	168,800,589	73,224,485
Long-term	2,626,207,666	2,626,207,666
Deposits received	2,626,207,666	2,626,207,666
Total	2,850,039,086	2,765,732,982

NOTES TO THE INTERIM SEPARATE 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)	(27,292,807,023)	112,274,908,868
Loss for the previous year	-	-	(2,164,440,657)	(2,164,440,657)
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 year	-	-	(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

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

5.19 Off Interim separate 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	33,050,111,163	24,134,215,484	8,915,895,679			
Buildings and Structures	33,050,111,163	24,134,215,484	8,915,895,679	Military Commercial Joint Stock Bank	(i)	(ii)
Transportation means	-	-	-	Military Commercial Joint Stock Bank	(i)	(ii)
Office equipment	-	-	-	Military Commercial Joint Stock Bank	(i)	(ii)
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	(i)	(ii)

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	(i)
Finish good	-	42,150,517,051	Military Commercial Joint Stock Bank	(i)
Good	-	1,677,672,468	Military Commercial Joint Stock Bank	(i)

(i) Loan for serving processing and trading activities, (ii) maturing on 5 June 2027.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.19 Off Interim separate 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	14,228.69	44,081.55
Equivalent to VND	370,950,106	1,146,889,183
EUR	792.03	796.68
Equivalent to VND	23,314,195	24,125,063

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SEPARATE 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	32,322,137,888	31,202,806,125
Revenue from export sales	210,613,801,010	253,058,363,961
Revenue of operating lease and provision of other services	661,703,341	561,435,480
Total	243,597,642,239	284,822,605,566

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	-
Sales returns	1,576,972,800	-
Total	1,610,456,886	12,014,870

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

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	30,711,681,002	31,190,791,255
Revenue from export sales	210,613,801,010	253,058,363,961
Revenue of operating lease and provision of other services	661,703,341	561,435,480
Total	241,987,185,353	284,810,590,696

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	30,955,930,539	27,897,069,251
Cost of export sales	197,124,599,546	240,586,378,825
Allowances for devaluation of inventories	-	(962,181,226)
Total	228,080,530,085	267,521,266,850

6.5 Financial income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest income from deposits	2,480,335	1,038,907
Dividends and profit distributed in cash or non-cash assets	-	165,536,000
Realized foreign exchange gain	822,767,291	2,360,290,221
Unrealized foreign exchange gain	52,664,331	197,991,182
Total	877,911,957	2,724,856,310

6.6 Financial expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest expenses	6,807,549,142	6,841,214,300
Realized foreign exchange loss	285,852,799	382,337,411
Provision for losses on investments in other entities	2,249,886,829	(27,030,055)
Total	9,343,288,770	7,196,521,656

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

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	7,340,612,380	5,408,134,020
Employee expenses	1,493,887,820	48,150,036
Office supplies expenses	-	1,493,695
Outsourcing expenses	5,769,160,129	5,346,956,897
Other cash expenses	77,564,431	11,533,392
General administrative expenses	9,557,466,157	6,908,275,664
Employee expenses	5,191,566,627	3,028,449,017
Office supplies expenses	145,353,650	139,474,611
Amortization and Depreciation expenses	370,841,406	573,066,607
Charges and fee	24,300,000	38,088,000
Outsourcing expenses	3,049,737,769	2,428,034,754
Others	775,666,705	701,162,675
Total	16,898,078,537	12,316,409,684

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	60,766,461	368,988
Total	60,766,461	385,416,764

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	-
Others	107,940	1,689,198
Total	419,764,915	518,333,281

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.10 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	141,048,887,078	373,592,710,994
Employee expenses	8,400,530,145	5,907,010,878
Amortization and Depreciation expenses	1,158,964,992	1,316,308,078
Outsourcing expenses	93,454,695,271	8,889,172,536
Other cash expenses	915,531,136	791,284,067
Total	244,978,608,622	390,496,486,553

6.11 Current corporate income tax expense

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Total net profit before tax	(11,815,798,536)	368,332,299
<i>Increase adjustment:</i>	-	-
Decrease adjustment:	-	165,536,000
<i>Income from dividend receipts</i>	-	165,536,000
Taxable income	(11,815,798,536)	202,796,299
Taxable income	(11,815,798,536)	202,796,299
Corporate income tax rate	20%	20%
Corporate income tax from prior years	392,878,942	-
Current corporate income tax expense	392,878,942	40,559,260

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

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
Petrolimex Paint Co., Ltd	Subsidiary
PJICO Sai Gon	Same Corporation
Retail Petroleum Enterprise - Petrolimex Saigon	Same Corporation
Sai Gon Petrolimex Gas Company Limited	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 Board of Managements, Supervisors, General Director 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

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Information of related parties (Continued)

b4. Remuneration and other benefits of the other managers

Name	Position	For the period ended 30 June 2026	For the period ended 30 June 2025
		VND	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 manageme	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	For the period ended 30 June 2025
		VND	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

d. Balances with related parties

Related parties	30 June 2026	01 January 2026
	VND	VND
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 SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Comparative figures

Comparative information on the Interim Separate Financial Position Statement and related notes are figures taken from the Separate 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 Separate Income Statement, Interim Separate Cash Flow Statement and related notes are figures taken from the Interim Separate 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. In order for the information in the separate financial statements to be comparable, the Company has restated or reclassified certain items as at 1 January 2026 in the interim separate statement of financial position as follows:

RESOURCES	Code	Prior year presented VND	Restated VND	Difference
C - LIABILITIES	300	168,470,038,845	168,470,038,845	-
I. Short-term liabilities	310	165,843,831,179	165,843,831,179	-
1. Dividends and profit payables	313	-	493,929,819	(493,929,819)
2. Other short-term payments	320	633,455,135	139,525,316	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

No: 175/2026/PIT-CBTT

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 


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

CHIEF EXECUTIVE OFFICER
TRAN MINH HUYNH