

HCM City, July 18, 2025

## PERIODIC FINANCIAL STATEMENTS DISCLOSURE

To: Ha Noi Stock Exchange.

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the stock market, Petroleum Pipeline & Tank Construction Company hereby discloses its financial statements (FS) for Q2 2025 to the Hanoi Stock Exchange as follows:

1. Organization name: Petroleum Pipeline & Tank Construction Company

- Stock code: PXT
- Địa chỉ: 35G, 30/4 Street, Thang Tam Ward, Ho Chi Minh City, Vietnam
- Điện thoại liên hệ/Tel: (0254) 3835 888 Fax: (0254) 3835 883
- Email: [info@dobc.vn](mailto:info@dobc.vn) Website: [www.dobc.vn](http://www.dobc.vn)

2. Contents of disclosed information:

- Financial Statement Q2 2025

☐ Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units);

☐ Consolidated financial statements (The listed company has subsidiaries);

☒ Combined Financial Statements (The listed company has subordinate accounting units with independent accounting systems).

- Circumstances requiring explanation:

+ The profit after corporate income tax in the statement of profit and loss for the reporting period changed by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanation document provided, tick yes:

☒ Yes

☐ No

+ The profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Yes

☒ No



Explanation document provided, tick yes:

☐ Yes

☐ No

This information has been disclosed on the company website on July, 18 2025 at the following link: <http://dobc.vn/quan-he-co-dong/cong-bo-thong-tin/>.

We hereby certify that the information provided above is true and correct and we take full responsibility to the law for our information disclosure.

**Enclosed documents:**

- FS Q2 2025.
- Explanatory statement on the change in profit after corporate income tax in Q2 2025 by 10% or more compared to Q2 2024.

**INFORMATION DISCLOSURE OFFICER**



**Mai Dinh Bao**



## STATEMENT OF FINANCIAL POSITION

as at June 30, 2025

Unit:.....VND.....

| ASSETS   | Code       | Note  | Ending balance<br>(30/06/2025) | Beginning balance<br>(01/01/2025) |
|--|------------|-------|--------------------------------|-----------------------------------|
| 1  | 2          | 3     | 4                              | 5                                 |
| <b>A - CURRENT ASSETS</b>                                      | <b>100</b> |       | <b>190.682.948.997</b>         | <b>249.256.799.591</b>            |
| <b>I. Cash and cash equivalents</b>                            | <b>110</b> |       | <b>1.378.111.215</b>           | <b>1.688.102.378</b>              |
| 1. Cash  | 111        | VI.1  | 1.378.111.215                  | 1.688.102.378                     |
| 2. Cash equivalents  | 112        |       | -                              | -                                 |
| <b>II- Short-term financial investments</b>                    | <b>120</b> | VI.2  | -                              | -                                 |
| 1. Trading securities  | 121        |       | -                              | -                                 |
| 2. Allowance for diminution in the value of trading securities | 122        |       | -                              | -                                 |
| 3. Held-to-maturity investment                                 | 123        |       | -                              | -                                 |
| <b>III. Accounts Receivable - short-term</b>                   | <b>130</b> |       | <b>154.229.432.752</b>         | <b>199.496.501.735</b>            |
| 1. Short-term receivable from customers                        | 131        |       | 148.586.434.415                | 193.745.051.933                   |
| 2. Prepayments to suppliers                                    | 132        |       | 3.034.268.938                  | 3.508.029.025                     |
| 3. Short-term internal receivables                             | 133        |       | -                              | -                                 |
| 4. Receivables according to the progress of construction       | 134        |       | 1.042.071.600                  | -                                 |
| 5. Short-term loan receivables                                 | 135        |       | -                              | -                                 |
| 6. Other short-term receivables                                | 136        | VI.3  | 33.163.274.983                 | 33.840.037.961                    |
| 7. Allowance for doubtful debts (*)                            | 139        |       | (31.596.617.184)               | (31.596.617.184)                  |
| <b>IV. Inventories</b>   | <b>140</b> | VI.5  | <b>32.776.108.466</b>          | <b>46.438.145.980</b>             |
| 1. Inventories   | 141        |       | 46.840.878.601                 | 62.226.450.591                    |
| 2. Allowance for inventories (*)                               | 149        |       | (14.064.770.135)               | (15.788.304.611)                  |
| <b>V. Other current assets</b>                                 | <b>150</b> |       | <b>2.299.296.564</b>           | <b>1.634.049.498</b>              |
| 1. Short-term prepaid expenses                                 | 151        | VI.11 | 667.367.520                    | 36.791.799                        |
| 2. Deductible value added tax                                  | 152        |       | 1.397.673.282                  | 1.397.673.282                     |
| 3. Taxes receivable from State Treasury                        | 153        |       | 234.255.762                    | 199.584.417                       |
| 4. Purchase and resale of government bonds                     | 154        |       | -                              | -                                 |
| 5. Other short-term assets                                     | 155        |       | -                              | -                                 |
| <b>B - NON CURRENT ASSETS</b>                                  | <b>200</b> |       | <b>31.833.230.183</b>          | <b>32.697.643.512</b>             |
| <b>I. Accounts receivable - long-term</b>                      | <b>210</b> |       | -                              | -                                 |
| 1. Long-term receivables from customers                        | 211        |       | -                              | -                                 |
| 2. Working capital provided to subordinate units               | 212        |       | -                              | -                                 |
| 3. Long-term intercompany receivables                          | 213        |       | -                              | -                                 |
| 4. Receivables on long-term loans                              | 214        |       | -                              | -                                 |
| 5. Other long-term receivables                                 | 215        |       | -                              | -                                 |
| 6. Allowance for doubtful long-term receivables (*)            | 219        |       | -                              | -                                 |
| <b>II. Fixed assets</b>  | <b>220</b> |       | <b>31.764.196.126</b>          | <b>32.607.382.096</b>             |
| 1. Tangible fixed assets                                       | 221        | VI.7  | 31.543.846.126                 | 32.166.682.096                    |
| - Historical cost  | 222        |       | 126.567.699.350                | 126.567.699.350                   |
| - Accumulated depreciaton (*)                                  | 223        |       | (95.023.853.224)               | (94.401.017.254)                  |
| 2. Finance lease fixed assets                                  | 224        | VI.9  | -                              | -                                 |
| - Historical cost  | 225        |       | -                              | -                                 |



| ASSETS   | Code       | Note  | Ending balance<br>(30/06/2025) | Beginning balance<br>(01/01/2025) |
|--|------------|-------|--------------------------------|-----------------------------------|
| I  | 2          | 3     | 4                              | 5                                 |
| - Accumulated depreciation (*)                                 | 226        |       | -                              | -                                 |
| 3. Intangible fixed assets                                     | 227        | VI.8  | 220.350.000                    | 440.700.000                       |
| - Historical cost  | 228        |       | 4.596.062.000                  | 4.596.062.000                     |
| - Accumulated depreciation (*)                                 | 229        |       | (4.375.712.000)                | (4.155.362.000)                   |
| <b>III. Investment property</b>                                | <b>230</b> | VI.10 | -                              | -                                 |
| - Historical cost  | 231        |       | -                              | -                                 |
| - Accumulated depreciation (*)                                 | 232        |       | -                              | -                                 |
| <b>IV. Long-term work in progress assets</b>                   | <b>240</b> |       | -                              | -                                 |
| 1. Long-term production and business costs in progress         | 241        |       | -                              | -                                 |
| 2. Construction in progress                                    | 242        |       | -                              | -                                 |
| <b>V. Long-term financial investments</b>                      | <b>250</b> |       | -                              | -                                 |
| 1. Investments in subsidiaries                                 | 251        |       | -                              | -                                 |
| 2. Investments in associates, joint-ventures                   | 252        |       | -                              | -                                 |
| 3. Investments in other units                                  | 253        |       | -                              | -                                 |
| 4. Allowance for diminution in the value of long-term          | 254        |       | -                              | -                                 |
| 5. Held-to-maturity investments                                | 255        |       | -                              | -                                 |
| <b>VI. Other non-current assets</b>                            | <b>260</b> |       | 69.034.057                     | 90.261.416                        |
| 1. Long-term prepaid expenses                                  | 261        | VI.11 | 69.034.057                     | 90.261.416                        |
| 2. Deferred tax assets   | 262        |       | -                              | -                                 |
| 3. Other long-term assets                                      | 268        |       | -                              | -                                 |
| <b>RESOURCES (270 = 100 + 200)</b>                             | <b>270</b> |       | 222.516.179.180                | 281.954.443.103                   |
| <b>C - LIABILITIES</b>   | <b>300</b> |       | 165.628.818.388                | 226.187.321.934                   |
| <b>I. Current liabilities</b>                                  | <b>310</b> |       | 164.259.054.925                | 224.817.558.471                   |
| 1. Short-term trade payables                                   | 311        |       | 92.116.892.651                 | 109.219.034.754                   |
| 2. Advances from customers                                     | 312        |       | 17.690.093.825                 | 33.310.773.117                    |
| 3. Taxes payable to State Treasury                             | 313        | VI.14 | 11.514.994.782                 | 13.935.222.475                    |
| 4. Payables to employees                                       | 314        |       | 6.470.629.495                  | 10.109.314.212                    |
| 5. Accrued expenses  | 315        | VI.15 | 22.043.162.299                 | 31.217.663.744                    |
| 6. Short-term intercompany payables                            | 316        |       | -                              | -                                 |
| 7. Payables according to the progress of construction contract | 317        |       | -                              | -                                 |
| 8. Short-term unearned revenue                                 | 318        | VI.17 | -                              | -                                 |
| 9. Other short-term payables                                   | 319        | VI.16 | 7.541.432.135                  | 15.163.700.431                    |
| 10. Loans and obligations under finance leases                 | 320        | VI.12 | 6.533.000.000                  | 11.513.000.000                    |
| 11. Short-term provisions                                      | 321        |       | -                              | -                                 |
| 12. Bonus and welfare fund                                     | 322        |       | 348.849.738                    | 348.849.738                       |
| 13. Price stabilization fund                                   | 323        |       | -                              | -                                 |
| 14. Purchase and resale of government bonds                    | 324        |       | -                              | -                                 |
| <b>II. Long-term liabilities</b>                               | <b>330</b> |       | 1.369.763.463                  | 1.369.763.463                     |
| 1. Long-term supplier payables                                 | 331        |       | -                              | -                                 |
| 2. Long-term advances from customers                           | 332        |       | -                              | -                                 |
| 3. Long-term expenses payables                                 | 333        |       | -                              | -                                 |
| 4. Intercompany payables on working capital                    | 334        |       | -                              | -                                 |
| 5. Long-term intercompany payables                             | 335        |       | -                              | -                                 |
| 6. Long-term unearned revenue                                  | 336        |       | -                              | -                                 |
| 7. Other long-term unearned payables                           | 337        |       | 1.369.763.463                  | 1.369.763.463                     |
| 8. Long-term borrowings  | 338        | VI.12 | -                              | -                                 |

| ASSETS   | Code       | Note  | Ending balance<br>(30/06/2025) | Beginning balance<br>(01/01/2025) |
|--|------------|-------|--------------------------------|-----------------------------------|
| 1  | 2          | 3     | 4                              | 5                                 |
| 9. Convertible bonds                                     | 339        |       | -                              | -                                 |
| 10. Preferred shares                                     | 340        |       |                                |                                   |
| 11. Deferred income tax                                  | 341        |       | -                              | -                                 |
| 12. Allowance for long-term payables                     | 342        |       | -                              |                                   |
| 13. Scientific and technological development fund        | 343        |       | -                              | -                                 |
| <b>D - EQUITY</b>  | <b>400</b> |       | <b>56.887.360.792</b>          | <b>55.767.121.169</b>             |
| <b>I. Owners' equity</b>                                 | <b>410</b> | VI.20 | <b>56.887.360.792</b>          | <b>55.767.121.169</b>             |
| 1. Share capital   | 411        |       | 200.000.000.000                | 200.000.000.000                   |
| 2. Share premium   | 412        |       | 150.826.415                    | 150.826.415                       |
| 3. Conversion option of convertible bonds                | 413        |       | -                              | -                                 |
| 4. Other owners' capital                                 | 414        |       | -                              | -                                 |
| 5. Treasury shares (*)                                   | 415        |       | -                              | -                                 |
| 6. Asset revaluation differences                         | 416        |       | -                              | -                                 |
| 7. Foreign exchange differences                          | 417        |       | -                              | -                                 |
| 8. Investment and development fund                       | 418        |       | 14.984.594.051                 | 14.984.594.051                    |
| 9. Enterprise reorganization assistance fund             | 419        |       | -                              | -                                 |
| 10. Other equity fund                                    | 420        |       | -                              | -                                 |
| 11. Retained profits                                     | 421        |       | (158.248.059.674)              | (159.368.299.297)                 |
| - Retained profits brought forward                       | 421a       |       | (159.368.299.297)              | (160.589.105.974)                 |
| - Retained profits for the currents period               | 421b       |       | 1.120.239.623                  | 1.220.806.677                     |
| 12. Capital consruction investment fund                  | 422        |       | -                              | -                                 |
| <b>II. Funding and other funds</b>                       | <b>430</b> |       | <b>-</b>                       | <b>-</b>                          |
| 1. Funding   | 431        |       | -                              |                                   |
| 2. Non-business funds used for fixed assets acquisitions | 432        |       | -                              |                                   |
| <b>TOTAL RESOURCES (440 = 300 + 400)</b>                 | <b>440</b> |       | <b>222.516.179.180</b>         | <b>281.954.443.103</b>            |

Prepared by

Responsible for Finance - Accounting

Ho Chi Minh, 18/02/2025

*Đặng Thị Ngọc*

*Đàm Quang Hùng*



**Phạm Văn Thu**

STATEMENT OF INCOME  
Quarter II - 2025

Unit: VND

| ITEMS  | Code | Note  | Current year (2025) |                          | Previous year (2024) |                          |
|--|------|-------|---------------------|--------------------------|----------------------|--------------------------|
|  |      |       | Quarter II          | Cumulative<br>30/06/2025 | Quarter II           | Cumulative<br>30/06/2024 |
| 1  | 2    | 3     | 4                   | 5                        | 4                    | 7                        |
| 1. Revenue from sales of goods and provision of services | 01   | VII.1 | 21.515,266,480      | 43,343,957,119           | 18,566,255,917       | 43,514,966,648           |
| 2. Revenue deductions                                    | 02   |       |                     |                          |                      | -                        |
| 3. Net revenue (10 = 01 - 02)                            | 10   |       | 21,515,266,480      | 43,343,957,119           | 18,566,255,917       | 43,514,966,648           |
| 4. Cost of sales   | 11   | VII.3 | 21,231,762,459      | 41,327,636,962           | 16,680,665,661       | 38,418,640,273           |
| 5. Gross profit (20=10-11)                               | 20   |       | 283,504,021         | 2,016,320,157            | 1,885,590,256        | 5,096,326,375            |
| 6. Financial income                                      | 21   | VII.4 | 41,440,806          | 68,724,259               | 7,124,487            | 16,290,211               |
| 7. Financial expenses                                    | 22   | VII.5 | 14,958,904          | 31,594,520               | 28,451,324           | 103,233,258              |
| - In which: Interest expense                             | 23   |       | 14,958,904          | 31,594,520               | 28,451,324           | 103,233,258              |
| 8. Selling expenses                                      | 24   |       |                     |                          |                      | -                        |
| 9. General and administration expenses                   | 25   | VII.8 | 2,786,669,072       | 5,085,025,510            | 2,541,424,526        | 4,965,006,685            |
| 10. Net operating profit (30=20+(21-22) + 24 - (25+26))  | 30   |       | (2,476,683,149)     | (3,031,575,614)          | (677,161,107)        | 44,376,643               |
| 11. Other income   | 31   | VII.6 | 3,422,407,617       | 4,438,340,312            | 2,056,085,229        | 2,579,100,957            |
| 12. Other expenses                                       | 32   | VII.7 | 197,185,899         | 286,525,075              | 1,076,416,008        | 2,168,123,012            |
| 13. Results of other activities (40=31-32)               | 40   |       | 3,225,221,718       | 4,151,815,237            | 979,669,221          | 410,977,945              |
| 14. Profit before tax (50=30+40)                         | 50   |       | 748,538,569         | 1,120,239,623            | 302,508,114          | 455,354,588              |
| 15. Current corporate income tax expense                 | 51   |       |                     |                          |                      | -                        |
| 16. Deferred corporate income tax expense                | 52   |       |                     |                          |                      | -                        |
| 17. Net profit after tax (60=50-51-52)                   | 60   |       | 748,538,569         | 1,120,239,623            | 302,508,114          | 455,354,588              |
| 17.1. Attributable to non-controlling interest           |      |       |                     |                          |                      | -                        |
| 17.2. Attributable to parent company's equity holders    |      |       |                     |                          |                      | -                        |
| 18. Basic earnings per share(*)                          | 70   |       |                     |                          |                      | -                        |
| 19. Diluted earnings per share (*)                       | 71   |       |                     |                          |                      | -                        |

Prepared by

Responsible for Finance - Accounting

Ho Chi Minh City, 18/07/2025

Director

*Đặng Thị Ngọc*

*Đàm Quang Hùng*



**Phạm Văn Thu**



## STATEMENT OF CASH FLOWS

(Indirect method)

from 01/01/2025 to 30/06/2025

| Items   | Code      | Note | From 01/01/2025 to<br>30/06/2025 | From 01/01/2024 to<br>30/06/2024 |
|---|-----------|------|----------------------------------|----------------------------------|
| 1   | 2         | 3    | 4                                | 5                                |
| <b>I. Cash flows from operating activities</b>                                  |           |      |                                  |                                  |
| <b>1. Accounting profit before tax</b>  | <b>01</b> |      | <b>1.120.239.623</b>             | <b>455.354.588</b>               |
| <b>2. Adjustment for:</b>   |           |      | <b>(816.621.001)</b>             | <b>5.970.028.872</b>             |
| Depreciation and amortisation   | 02        |      | 843.185.970                      | 911.636.916                      |
| Allowances and provisions   | 03        |      | (1.723.534.476)                  | 4.971.448.909                    |
| (Profit) from investment activities   | 05        |      | 63.727.505                       | (16.290.211)                     |
| Interest expense  | 06        |      | -                                | 103.233.258                      |
| <b>3. Operating profit before changes in working capital</b>                    | <b>08</b> |      | <b>303.618.622</b>               | <b>6.425.383.460</b>             |
| Change in receivable  | 09        |      | 17.055.147.229                   | (21.594.291.096)                 |
| Change in inventories   | 10        |      | (3.374.987.529)                  | (1.840.726.509)                  |
| Change in payable (excluding interest payable and corporate income tax payable) | 11        |      | (10.048.737.704)                 | 9.349.239.266                    |
| Change in prepaid expense   | 12        |      | (404.530.551)                    | 48.303.450                       |
| Interest paid   |           |      | (10.590.000)                     | (53.861.233)                     |
| Income tax paid   | 15        |      | -                                | -                                |
| Other income from operating activities  | 16        |      | 1.096.343.847                    | -                                |
| Other payments for operating activities   | 17        |      | (14.979.336)                     | -                                |
| <b>Net cash flows from operating activities</b>                                 | <b>20</b> |      | <b>4.601.284.578</b>             | <b>(7.665.952.662)</b>           |
| <b>II. Cash flows from investing activities</b>                                 |           |      | <b>-</b>                         | <b>-</b>                         |
| 1. Payments for additions to fixed assets and other long-term assets            | 21        |      | -                                | -                                |
| 2. Receipts from disposals of fixed assets and construction in progress         | 22        |      |                                  |                                  |
| 3. Payments for term deposits   | 23        |      | -                                | -                                |
| 4. Receipts from term deposits  | 24        |      | -                                | -                                |
| 5. Payments for investments in other entities                                   | 25        |      | -                                | -                                |
| 6. Collections from investments in other entities                               | 26        |      | -                                | -                                |
| 7. Receipts of interest and dividend  | 27        |      | 68.724.259                       | 16.290.211                       |
| <b>Net cash flows from investing activities</b>                                 | <b>30</b> |      | <b>68.724.259</b>                | <b>16.290.211</b>                |
| <b>III. Cash flows from financing activities</b>                                |           |      |                                  |                                  |
| 1. Proceeds from capital contribution and issuance of shares                    | 31        |      | -                                | -                                |
| 2. Proceeds from treasury shares sales  | 32        |      | -                                | -                                |
| 3. Proceeds from borrowings   | 33        |      | -                                | 9.000.000.000                    |
| 4. Payments to settle loan principals   | 34        |      | (4.980.000.000)                  | (1.985.012.426)                  |
| 5. Payments to settle finance lease liabilities                                 | 35        |      |                                  |                                  |
| 6. Payments for dividends   | 36        |      | -                                | -                                |
| <b>Net cash flows from financing activities</b>                                 | <b>40</b> |      | <b>(4.980.000.000)</b>           | <b>7.014.987.574</b>             |

| Items   | Code | Note | From 01/01/2025 to<br>30/06/2025 | From 01/01/2024 to<br>30/06/2024 |
|---|------|------|----------------------------------|----------------------------------|
| 1   | 2    | 3    | 4                                | 5                                |
| Net cash flows during the year (50 = 20+30+40)                    | 50   |      | (309.991.163)                    | (634.674.877)                    |
| Cash and cash equivalents at the beginning of the year            | 60   |      | 1.688.102.378                    | 1.284.300.598                    |
| Effect of exchange rate fluctuations on cash and cash equivalents | 61   |      |                                  |                                  |
| Cash and cash equivalents at the end of the year (70 = 50+60+61)  | 70   |      | 1.378.111.215                    | 649.625.721                      |

Prepared by

Responsible for Finance - Accounting

Ho Chi Minh 18/07/2025

*Đặng Thị Ngọc*

*Đàm Quang Hùng*



**Phạm Văn Thu**



## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

From 01/01/2025 to 30/06/2025

### I. Corporate information

#### 1. Ownership structure : Joint stock company

+ Petroleum Pipeline & Tank Construction Company was established under Decision No. 963/QĐ-XLĐK dated November 16, 2009, by the Board of Directors of Petro Vietnam Construction Joint Stock Company, based on the transformation of the PetroVietnam Pipeline and Tank Construction One Member Limited Liability Company transformed into Petroleum Pipeline and Tank Construction Joint Stock Company; the company was granted a business registration certificate and tax registration with the registration number 3500833615, initially registered on November 26, 2009, and changed for the 14th time on January 23, 2024, by the Department of Planning and Investment of Ba Ria - Vung Tau Province.

+ The charter capital according to the Business Registration Certificate is : VND 200 billion

+ Major shareholders of the company:

+ Petro Vietnam Construction Joint Stock Company 51%

#### 2. Industry and principal activities:

The business activities of the company include:

- Construction of pipeline, tank, and storage container projects;
- Installation of technological systems, control and automation equipment, electrical transmission lines, and other industrial and civil electrical systems;
- Repair of water transport vehicles;
- Surveying, maintenance, and repair of gas facilities (offshore and onshore), construction projects, and civil works such as river ports, seaports, and other industrial constructions;
- Real estate development including urban areas, office buildings, supermarkets, and residential housing;
- Investment in the construction of mechanical equipment manufacturing plants serving the oil and gas industry;
- Investment in the construction of shipbuilding plants, oil, gas, chemical transportation, and drilling rig construction;
- Investment in the construction of river ports, seaports;
- Investment in industrial park construction;
- Investment in transportation infrastructure construction;
- Investment in the development of infrastructure projects, hydraulic works, dikes, piers, bridges, and other civil and industrial works;
- Investment in mining (sand, gravel, etc.);
- Construction of oil, gas, and chemical transportation ships;
- Manufacture of mechanical equipment for the oil and gas industry, shipbuilding, and port business;
- Manufacture and installation of oil rig platforms, metal structures, storage tanks (for gasoline, oil, LPG, water), pressure vessels, and technological systems;
- Purchase and sale of oil and gas construction equipment;
- Production of industrial products (storage tanks, thermal power plants, hydroelectric plants, etc.);
- Transportation of oil, liquefied gas, and chemicals;
- Kinh doanh vật liệu xây dựng.

The Company's main activities are surveying, designing, and construction.

4. Normal operating cycle: Due to the nature of the Company's operations primarily in construction, the company does not have a fixed business production cycle, but rather depends on each contract signed with the investors

5. The company structure consists of the head office and branches, which are construction factories

- Construction Factory No. 1: Established on March 16, 2015, in Vung Tau City, Ba Ria - Vung Tau Province.
- Construction Factory No. 2: Established on March 16, 2015, in Vung Tau City, Ba Ria - Vung Tau Province.
- Construction Factory No. 3: Established on March 16, 2015, in Vung Tau City, Ba Ria - Vung Tau Province.
- Construction Factory No. 5: Established on November 30, 2011, in Vung Tau City, Ba Ria - Vung Tau Province, dissolved under Decision No. 31/QĐ-HĐQT dated April 13, 2017.

### II. Accounting period, currency used in accounting:

#### 1. Accounting year ( from 1/1 to 31/12)

The Company's financial year begins on January 1 and ends on December 31 of the calendar year

The accounting period of the Company's first financial statements is from January 1 to December 31

#### 2. Currency Used in Accounting: VND (Vietnamese Dong)

Method of Converting Other Currencies: The currency used is VND.

The method of converting other currencies is based on the exchange rate from the State Bank of Vietnam.

### **III. Applicable accounting standards and system**

1. Applicable accounting standards: Apply circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance.
2. Statement on Compliance with Accounting Standards and Regulations: The Board of Management ensures that the requirements of the current Vietnamese accounting standards and regulations for enterprises have been fully complied with in the preparation of the financial statements.

### **IV. Applicable accounting policies:**

#### 1. Accounting estimates:

- The preparation of financial statements in compliance with accounting standards, the Vietnamese accounting standard for enterprise, and relevant legal regulations requires the Board of Management to make estimates and assumptions that affect the reported figures for liabilities, assets, and the presentation of potential liabilities and assets as of the financial statement date, as well as the reported figures for revenue and expenses throughout the fiscal year. Although the accounting estimates are made with the full understanding of the Board of Management, the actual results may differ from the estimates and assumptions made.

#### 2. Cash and cash equivalents:

- Cash and cash equivalents include cash on hand, demand deposits, short-term investments with high liquidity, easily convertible to cash, and with minimal risk of value fluctuations.

#### 3. Account receivable:

- Accounts receivable represents the amounts expected to be collected from customers or other parties. Accounts receivable are presented at their book value, less any provision for doubtful debts.

- Provision for doubtful debts is made for receivables that are overdue by six months or more, or for receivables where the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties. The Board of Management of the Company has carefully evaluated and considered the recoverability of the accounts receivable and believes that the provision as of September 30, 2024, is appropriate given the Company's actual situation.

#### 4. Inventories:

- Inventory is recognized at the lower of cost and net realizable value. The cost of inventory includes direct material costs, direct labor costs, and overhead costs, if any, incurred to bring the inventory to its current location and condition. The cost of inventory is determined using the weighted average method. The net realizable value is determined by estimated selling prices less estimated costs to complete the product and costs for marketing, selling, and distribution.

- The Company's provision for inventory impairment is made in accordance with current accounting regulations. Accordingly, the Company is allowed to create provisions for inventory that is obsolete, damaged, of inferior quality, or in cases where the cost of inventory exceeds its net realizable value at the end of the accounting period.

#### 5. Tangible fixed assets and depreciation:

- Tangible fixed assets are presented at cost less accumulated depreciation.

- The cost of tangible fixed assets includes the purchase price and all other direct costs incurred to bring the asset to its ready-to-use condition.

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

|                         | Depreciation year |
|-------------------------|-------------------|
| Building, structures    | 5 - 40 years      |
| Machinery and equipment | 5 - 7 years       |
| Transportation          | 5 - 8 years       |
| Office equipment        | 3 - 5 years       |

#### 6. Leased assets:

- A lease is classified as a finance lease when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

- The Company recognizes assets under finance leases as its own assets at the fair value of the leased assets at the inception of the lease or at the present value of the minimum lease payments, whichever is lower. Corresponding lease liabilities are recognized on the balance sheet as finance lease obligations. Lease payments are allocated between finance costs and principal repayment to ensure a constant periodic interest rate on the remaining balance of the liability. Finance costs are recognized in the statement of profit or loss unless they are directly attributable to the acquisition of the leased asset, in which case they are capitalized in accordance with the Company's accounting policy on borrowing costs.

- A lease is classified as an operating lease when the lessor retains substantially all the risks and rewards of ownership. Operating lease expenses are recognized in the statement of profit or loss on a straight-line basis over the lease term. Any payments received or receivable to facilitate the signing of an operating lease are also recognized on a straight-line basis over the lease term.

- Assets under finance leases are depreciated over their estimated useful lives, similar to assets owned by the Company, as follows:

|                | Depreciation |
|----------------|--------------|
| Transportation | 7 - 8 years  |



#### 7.1. Land use rights:

- Intangible fixed assets represent the value of land use rights for Lot 35G, 30/4 Street, Vung Tau City, Ba Ria - Vung Tau Province, and are presented at cost less accumulated amortization. The current value of land use rights is allocated on a straight-line basis over an estimated useful life of 10 years.

#### 7.2. Software:

- Intangible fixed assets include computer software handed over to the Project Management Board of the Thi Vai LPG refrigerated storage facility construction project by the Petro Vietnam Construction Joint Stock Corporation, as well as human resource management software. These are presented at cost less accumulated amortization. The software is amortized on a straight-line basis over 3 years.

#### 8. Construction in progress:

- Assets under construction for production, rental, administrative, or any other purposes are recognized at cost. These costs include all necessary expenses incurred to create the asset, including service costs and related borrowing costs, in accordance with the Company's accounting policies. Depreciation of these assets is applied similarly to other assets, starting from the time the assets are ready for use.

#### 9. Prepaid expenses:

- Prepaid expenses include actual costs incurred that relate to the production and business operations of multiple accounting periods. Prepaid expenses consist of goodwill arising from the valuation of the enterprise during the transition to a joint-stock company and other prepaid expenses.

- The goodwill arising from the valuation of the enterprise during the transition to a joint-stock company was incurred on February 1, 2010, amounting to VND 5,186,760,000. This amount is amortized on a straight-line basis over the estimated useful life of the goodwill, which is 10 years. According to the Company's Board of Directors, allocating goodwill over 10 years is consistent with current accounting regulations and the Company's current production and business activities.

- Other prepaid expenses include the value of tools, instruments, and small components that have been put into use and are expected to bring future economic benefits to the Company. These expenses are capitalized as prepaid expenses and allocated to the statement of profit or loss on a straight-line basis, in accordance with current accounting regulations.

#### 10. Revenue recognition:

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

- (a) The Company has transferred the majority of the risks and rewards associated with ownership of the goods to the buyer;
- (b) The Company no longer retains management rights as the owner or control over the goods;
- (c) Revenue can be measured reliably;
- (d) The Company is likely to receive economic benefits from the sale transaction; and
- (e) The related costs of the sale transaction can be identified.

- Revenue from service transactions is recognized when the outcome of the transaction can be measured reliably. For service transactions spanning multiple accounting periods, revenue is recognized in each period based on the portion of work completed as of the balance sheet date of that period. The outcome of a service transaction is determined when all the following four (4) conditions are met:

- (a) Revenue can be measured reliably;
- (b) Economic benefits from the service transaction are likely to be received;
- (c) The portion of work completed as of the balance sheet date can be identified; and
- (d) The costs incurred and the costs required to complete the service transaction can be measured.

- Revenue from the Company's construction contracts is recognized in accordance with the Company's accounting policy on construction contracts (details provided below).

- Interest income is recognized on an accrual basis, determined based on the balance of deposit accounts and applicable interest rates.

#### 11. Construction contracts:

- When the outcome of a construction contract can be reliably estimated, revenue and expenses related to the contract are recognized based on the percentage of completion as of the end of the accounting period. This is calculated as the ratio of the costs incurred for completed work to the total estimated costs of the contract, unless these costs do not correspond to the actual progress of the construction work. These costs may include additional expenses, compensation, and performance bonuses as agreed with the customer. When the outcome of a construction contract cannot be reliably estimated, revenue is recognized only to the extent of the contract costs incurred that are likely to be recoverable.

#### 12. Foreign currencies:

- Transactions denominated in foreign currencies are converted at the exchange rates prevailing on the transaction dates. Monetary items denominated in foreign currencies at the end of the accounting period are converted at the exchange rates on that date. Exchange rate differences arising are recorded in the statement of income.



### 13. Borrowing costs:

- Borrowing costs are recognized as production and business expenses in the period they are incurred unless they are capitalized in accordance with Vietnamese Accounting Standard No. 16, "Borrowing Costs." Borrowing costs directly attributable to the acquisition, construction, or production of assets that require a substantial period of time to be ready for their intended use or sale are added to the cost of the assets until the assets are ready for use or sale. Any income generated from the temporary investment of these borrowings is deducted from the cost of the related assets. For specific loans used for the construction of fixed assets or investment properties, interest expenses are capitalized even if the construction period is less than 12 months.

### 14. Provisions for liabilities:

- Provisions are recognized when the Company has a present obligation resulting from a past event, and it is probable that the Company will be required to settle this obligation. Provisions are determined based on the Board of Directors' estimate of the necessary costs to settle the obligation as of the end of the accounting period. As of June 30, 2024, the Board of Directors has prudently assessed and confirmed that the Company is not required to make a provision for warranties on the projects it has executed.

### 15. Taxes:

- Corporate income tax represents the total value of current tax payable and deferred tax.
- Current tax payable is calculated based on taxable income for the year. Taxable income differs from pre-tax profit presented in the income statement because taxable income excludes income or expenses that are taxable or deductible in other years (including carryforward losses, if any), and also excludes non-taxable or non-deductible items.
- Deferred tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recognized using the balance sheet method. Deferred tax liabilities must be recognized for all temporary differences, while deferred tax assets are only recognized when it is probable that sufficient future taxable profits will be available to offset the temporary differences.
- Deferred tax is determined using the tax rates expected to apply in the year when the asset will be recovered or the liability will be settled. - Deferred tax is recognized in the income statement and is only recorded in equity when it relates to items recognized directly in equity.
- Deferred tax assets and deferred tax liabilities must be offset when the Company has a legal right to offset current tax assets against current tax liabilities, and when the deferred tax assets and deferred tax liabilities relate to corporate income tax managed by the same tax authority and the Company intends to settle the current tax liabilities on a net basis.
- The determination of the Company's income tax is based on the current tax regulations. However, these regulations change over time, and the final determination of corporate income tax depends on the results of audits by the competent tax authorities.
- Other taxes are applied in accordance with the current tax laws in Vietnam.

## V. Supplementary information to items disclosed in the consolidated statement of financial position

| 1. Cash and cash equivalents | Ending (30/06/2025)  | Beginning (01/01/2025) |
|------------------------------|----------------------|------------------------|
| - Cash on hand               | 25.808.937           | 8.631.356              |
| - Cash in banks              | 1.352.302.278        | 1.679.471.022          |
| - Transferring money         |                      |                        |
| - Cash equivalents           | 0                    |                        |
| <b>Total</b>                 | <b>1.378.111.215</b> | <b>1.688.102.378</b>   |

| 2. Short-term financial investment :                    | Ending (30/06/2025) |            |           | Beginning (01/01/2025) |            |           |
|---|---------------------|------------|-----------|------------------------|------------|-----------|
|   | Cost                | Fair value | Provision | Cost                   | Fair value | Provision |
| <b>a) Trading securities</b>                            | -                   | -          | -         | -                      | -          | -         |
| - Total value of stocks                                 |                     |            |           |                        |            |           |
| - Total value of bonds                                  |                     |            |           |                        |            |           |
| - Other investment                                      |                     |            |           |                        |            |           |
| - Reasons for changes in each investment/stock or bond  |                     |            |           |                        |            |           |
| + Quantity  |                     |            |           |                        |            |           |
| + Value   |                     |            |           |                        |            |           |
| <b>b) Held-to-maturity</b>                              | -                   | -          | -         | -                      | -          | -         |
| <b>b1) Short-term</b>                                   |                     |            |           |                        |            |           |
| - Term deposits   |                     |            |           |                        |            |           |
| - Bond  |                     |            |           |                        |            |           |
| - Other investments                                     |                     |            |           |                        |            |           |
| <b>b2) Long-term</b>                                    |                     |            |           |                        |            |           |
| - Term deposits   |                     |            |           |                        |            |           |
| - Bond  |                     |            |           |                        |            |           |
| <b>c) Investment in subsidiaries and other entities</b> | -                   | -          | -         | -                      | -          | -         |
| - Investment in subsidiaries                            |                     |            |           |                        |            |           |
| - Investment in joint ventures or associates            |                     |            |           |                        |            |           |
| - Investment in other entities                          |                     |            |           |                        |            |           |
| <b>Total</b>  | <b>-</b>            | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>   | <b>-</b>  |

| 3. Accounts receivable from customers  | Ending (30/06/2025)    | Beginning (01/01/2025) |
|--|------------------------|------------------------|
| <b>3.1. Short-term accounts receivable from customers</b>  | <b>133.340.313.434</b> | <b>163.779.014.338</b> |
| PetroVietnam Construction Joint Stock Company  | 36.298.833             | 36.298.833             |
| PetroVietnam Construction Joint Stock Company- The Executive Board for the Thai Binh 2 Thermal Power Plant Project                           | 59.235.742.154         | 79.464.071.601         |
| Petroleum Equipment Assembly and Metal Structure Joint Stock Company   | 17.285.313.078         | 16.719.706.278         |
| Vietnam Machinery Installation Corporation - One Member Company Limited (LILAMA)   | 48.593.258.692         | 57.993.769.497         |
| Management Board of Long Phu 1 - 06/2024/LP1-HĐ/DOBC agreement for maintenance of the compressed air system of the Atlas Copco supply system | 41.870.000             | 41.870.000             |
| Power generation branch - DKV Group - Thai Binh 2 Thermal Power Plant Project  | 98.394.600             | 4.894.174.046          |
| Vietnam National Industry - Energy Group PetroVietnam Shipbuilding And Mechanical Co. Ltd.   | 3.195.485.940          |                        |
| Petrovietnam Marine Shipyard Joint Stock Company   | 1.578.501.538          | 1.578.501.538          |
| Board of Management of Con Dao project   | 1.128.290.399          | 1.128.290.399          |
| Ba Ria - Vung Tau Department of Culture, Sports, and Tourism   | 49.928.859             | 49.928.859             |

|  |                        |                        |
|--|------------------------|------------------------|
| Son Viet Production Services Commercial Joint Stock Company  | 35.618.281             | 35.618.281             |
| Petrovietnam Low Pressure Gas Distribution Joint Stock Company (PVGAS D)   | 62.166.603             | 62.166.603             |
| Sai Gon Petro Construction and Investment Joint Stock Company  | 1.062.727.230          | 1.062.727.230          |
| Other account receivable from customers  | 936.717.227            | 711.891.173            |
| <b>3.2. Receivables according to the progress of construction contracts</b>  | <b>15.246.120.981</b>  | <b>29.966.037.595</b>  |
| PetroVietnam Construction Joint Stock Company  | 362.988.326            | 362.988.326            |
| PetroVietnam Construction Joint Stock Company- The Executive Board for the Thai Binh 2 Thermal Power Plant Project | 13.389.559.096         | 18.007.084.558         |
| Petroleum Power Generation Branch - DKV Vietnam Co. Ltd.   | 1.493.573.559          |                        |
| DOOSAN Heavy industries & Construction Co.,LTD   |                        | 11.067.401.500         |
| Petroleum Equipment Assembly and Metal Structure Joint Stock Company   |                        | 523.710.000            |
| Long Thanh Construction & Technical Trading Joint Stock Company  |                        | 4.853.211              |
| <b>Total</b>   | <b>148.586.434.415</b> | <b>193.745.051.933</b> |

| 4. Other receivables                                  | Ending (30/06/2025)   |                       | Beginning (01/01/2025) |                       |
|---|-----------------------|-----------------------|------------------------|-----------------------|
|   | Value                 | Provision             | Value                  | Provision             |
| <b>a) Short-term</b>                                  | <b>33.163.274.983</b> | <b>28.119.242.749</b> | <b>33.840.037.961</b>  | <b>28.119.242.749</b> |
| -Receivables from equitization                        |                       |                       |                        |                       |
| - Receivables from dividends and profit distributions |                       |                       |                        |                       |
| - Receivables from employees                          | 2.014.299.706         |                       | 2.010.232.686          |                       |
| - Margin deposit;                                     | 490.279.400           |                       | -                      |                       |
| - Loans;  |                       |                       |                        |                       |
| - Reimbursement receivables                           |                       |                       |                        |                       |
| - Advances  | 578.859.237           |                       | 735.325.386            |                       |
| - Other receivables                                   | 30.079.836.640        | 28.119.242.749        | 31.094.479.889         | 28.119.242.749        |
| <b>b) Long-term</b>                                   | <b>-</b>              | <b>-</b>              | <b>-</b>               | <b>-</b>              |
| - Margin deposit                                      | 0                     |                       | 0                      |                       |
| <b>Total</b>  | <b>33.163.274.983</b> | <b>28.119.242.749</b> | <b>33.840.037.961</b>  | <b>28.119.242.749</b> |

| 5. Bad debts:  | Ending (30/06/2025)   |                   |               | Beginning (01/01/2025) |                    |               |
|--|-----------------------|-------------------|---------------|------------------------|--------------------|---------------|
|  | Value                 | Recoverable value | Debtor entity | Value                  | Recoverable value  | Debtor entity |
| - Total value of overdue receivables and loans or or those not yet due but deemed difficult to collect | 31.556.840.576        | -                 |               | 31.556.840.576         | 159.737.127        |               |
| <i>In which:</i>   |                       |                   |               |                        |                    |               |
| + Sai Gon Petro Construction and Investment Joint Stock Company  | 1.062.727.230         |                   |               | 1.062.727.230          |                    |               |
| + Petroleum Internal and External Equipment Joint Stock Company  | 26.414.393.577        |                   |               | 26.414.393.577         |                    |               |
| + Hanoi Petroleum Construction One Member Company Limited  | 149.346.035           |                   |               | 149.346.035            |                    |               |
| + Board of Management of Con Dao project   | 1.128.290.399         |                   |               | 1.128.290.399          | 159.737.127        |               |
| + Other entities   | 2.802.083.335         |                   |               | 2.802.083.335          |                    |               |
| - Information about penalties, late interest receivables, etc., arising from overdue debts             |                       |                   |               |                        |                    |               |
| - The ability to recover overdue receivables   |                       |                   |               |                        |                    |               |
| <b>Total</b>   | <b>31.556.840.576</b> | <b>-</b>          | <b>-</b>      | <b>31.556.840.576</b>  | <b>159.737.127</b> | <b>-</b>      |



| 6. Inventories               | Ending (30/06/2025)   |                         | Beginning (01/01/2025) |                         |
|------------------------------|-----------------------|-------------------------|------------------------|-------------------------|
|                              | Value                 | Provision               | Value                  | Provision               |
| - Goods in transit           |                       |                         |                        |                         |
| - Raw materials              | 959.891.327           | (518.154.900)           | 962.241.567            | (518.154.900)           |
| - Tools and equipment        | 1.276.286.633         | (641.939.651)           | 1.351.953.613          | (126.922.432)           |
| - Work-in-progress costs     | 44.604.700.641        | (12.904.675.584)        | 72.861.357.889         | (10.171.778.370)        |
| - Finished goods             |                       |                         |                        |                         |
| - Merchandise                |                       |                         |                        |                         |
| - Goods sent for sale        |                       |                         |                        |                         |
| - Tax-exempt warehouse goods |                       |                         |                        |                         |
| <b>Total</b>                 | <b>46.840.878.601</b> | <b>(14.064.770.135)</b> | <b>75.175.553.069</b>  | <b>(10.816.855.702)</b> |

\* - The value of stagnant, substandard, and unsellable inventories at the end of the period :

VND 652.823.580

Causes and solutions for handling stagnant, deteriorated, or quality-lost inventory

- The value of inventory used as collateral for securing debts at the end of the period

- The difference (if any) in quantity and value between the accounting records and the actual inventory when conducting a physical count at the end of the period; Causes, responsibility for

- Cases or events leading to the additional provision or reversal of inventory write-downs;

| 7. Long-term construction in progress | Ending (30/06/2025) |                   | Beginning (01/01/2025) |                   |
|---------------------------------------|---------------------|-------------------|------------------------|-------------------|
|                                       | Cost                | Recoverable value | Cost                   | Recoverable value |
| a) Long-term work-in-progress costs   | -                   | -                 | -                      | -                 |
| .....                                 |                     |                   |                        |                   |
| <b>Total</b>                          | <b>-</b>            | <b>-</b>          | <b>-</b>               | <b>-</b>          |

| b) Incomplete construction projects | Ending (30/06/2025) |                   | Beginning (01/01/2025) |                   |
|-------------------------------------|---------------------|-------------------|------------------------|-------------------|
|                                     | Cost                | Recoverable value | Cost                   | Recoverable value |
| - Procurement;                      | 0                   | -                 |                        | 0                 |
| - Basic construction;               |                     |                   |                        | 0                 |
| - Others                            |                     |                   |                        |                   |
| <b>Total</b>                        | <b>-</b>            | <b>-</b>          | <b>-</b>               | <b>-</b>          |

8. Increase and increase in tangible fixed assets:

| Items   | Building, structures | Machinery and equipment | Transportation and transmission | Office equipment | Other tangible fixed assets | Total           |
|---|----------------------|-------------------------|---------------------------------|------------------|-----------------------------|-----------------|
| <b>Costs of tangible fixed assets</b>   |                      |                         |                                 |                  |                             |                 |
| Beginning balance   | 52,508,917.435       | 30,987,122.301          | 42,516,717.008                  | 554,942.606      | -                           | 126,567,699.350 |
| - Purchases during the year   |                      |                         |                                 |                  |                             |                 |
| - Increase due to revaluation of assets (Determined at the date of transition to JSC) |                      |                         |                                 |                  |                             |                 |
| - Increase due to the acquisition of leased fixed assets                              |                      |                         |                                 |                  |                             |                 |
| - Decrease due to shortages   |                      |                         |                                 |                  |                             |                 |
| - Disposal, sale  |                      | 0                       |                                 |                  |                             |                 |
| - Decrease due to transfer to construction factory 2                                  |                      |                         |                                 |                  |                             |                 |
| - Decrease due to transfer to construction factory 3                                  |                      |                         |                                 |                  |                             |                 |
| - Other decreases   |                      |                         |                                 |                  |                             |                 |
| Ending balance  | 52,508,917.435       | 30,987,122.301          | 42,516,717.008                  | 554,942.606      | -                           | 126,567,699.350 |
| <b>Accumulated depreciation</b>   |                      |                         |                                 |                  |                             |                 |
| Beginning balance   | 20,380,627.387       | 30,987,122.301          | 42,478,324.960                  | 554,942.606      | -                           | 94,401,017.254  |
| - Depreciation during the year  | 584,443.922          |                         | 38,392.048                      |                  | -                           | 622,835.970     |
| - Increase due to transfer from construction factory 5                                |                      |                         |                                 |                  |                             |                 |
| - Increase due to the acquisition of leased fixed assets                              |                      |                         |                                 |                  |                             |                 |
| - Decrease due to revaluation of assets (Determined at the date of transition to JSC) |                      |                         |                                 |                  |                             |                 |
| - Disposal, sale  |                      |                         |                                 |                  |                             |                 |
| - Other decreases   |                      |                         |                                 |                  |                             |                 |
| Ending balance  | 20,965,071.309       | 30,987,122.301          | 42,516,717.008                  | 554,942.606      | -                           | 95,023,853.224  |
| <b>Net book value</b>   |                      |                         |                                 |                  |                             |                 |
| - At the beginning of the year  | 32,128,290.048       | -                       | 38,392.048                      | -                | -                           | 32,166,682.096  |
| - At the end of the year  | 31,543,846.126       | -                       | -                               | -                | -                           | 31,543,846.126  |

\* Net book value at the end of the year of tangible fixed assets pledged or mortgaged for loans

VND 1,370,722.634

\* Original cost of tangible fixed assets at the end of the year that have been fully depreciated but are still

VND 77,227,200.107

\* Commitments for the purchase or sale of tangible fixed assets with significant value that have not been executed

9. Increase and increase in intangible fixed assets:

| Items                                    | Land use rights | Copyrights | Branding | Computer software programme | Other intangible fixed asset | Total         |
|--|-----------------|------------|----------|-----------------------------|------------------------------|---------------|
| <b>Costs of tangible fixed assets</b>    |                 |            |          |                             |                              |               |
| Beginning balance                        | 4,407,000,000   | -          | -        | 189,062,000                 | -                            | 4,596,062,000 |
| - Purchases during the year              |                 |            |          |                             |                              |               |
| - Internally generated                   |                 |            |          |                             |                              |               |
| - Increase due to business consolidation |                 |            |          |                             |                              |               |
| - Other increase                         |                 |            |          |                             |                              |               |
| - Disposal, sale                         |                 |            |          |                             |                              |               |
| Ending balance                           | 4,407,000,000   | -          | -        | 189,062,000                 | -                            | 4,596,062,000 |

|                                |               |   |   |             |   |               |
|--------------------------------|---------------|---|---|-------------|---|---------------|
| Accumulated depreciation       |               |   |   |             |   |               |
| Beginning balance              | 3.966.300.000 | - | - | 189.062.000 | - | 4.155.362.000 |
| - Depreciation during the year | 220.350.000   |   |   |             |   | 220.350.000   |
| - Disposal, sale               |               |   |   |             |   | -             |
| - Other decrease               |               |   |   |             |   | -             |
| Ending balance                 | 4.186.650.000 | - | - | 189.062.000 | - | 4.375.712.000 |
| Net book value                 |               |   |   |             |   |               |
| - At the beginning of the year | 440.700.000   | - | - | -           | - | 440.700.000   |
| - At the end of the year       | 220.350.000   | - | - | -           | - | 220.350.000   |

- Notes and other disclosures as required by Accounting Standard No. 04 "Intangible Fixed Assets"

\* Original cost of intangible fixed assets that have been fully amortized but are still in use:

VND 189.062.000

#### 10. Increase or decrease in finance lease fixed assets

| Items                                       | Machinery and equipment | Transportation and transmission | Office equipment | Other tangible fixed assets | Total |
|---|-------------------------|---------------------------------|------------------|-----------------------------|-------|
| Original cost of finance lease fixed assets |                         |                                 |                  |                             |       |
| Beginning balance                           |                         | -                               | -                | -                           | -     |
| - Finance lease during the year             |                         |                                 |                  |                             | -     |
| - Repurchase of finance lease fixed assets  |                         |                                 |                  |                             | -     |
| - Return of finance lease fixed assets      |                         |                                 |                  |                             | -     |
| Ending balance                              | -                       | -                               | -                | -                           | -     |
| Accumulated depreciation                    |                         |                                 |                  |                             |       |
| Beginning balance                           |                         | -                               |                  |                             | -     |
| - Depreciation during the year              |                         | 0                               |                  |                             | -     |
| - Repurchase of finance lease fixed assets  |                         | 0                               |                  |                             | -     |
| - Return of finance lease fixed assets      |                         |                                 |                  |                             | -     |
| Ending balance                              | -                       | -                               | -                | -                           | -     |
| Net book value                              |                         |                                 |                  |                             |       |
| - At the beginning of the year              | -                       | -                               | -                | -                           | -     |
| - At the end of the year                    | -                       | -                               | -                | -                           | -     |

- Rent expenses incurred are recognized as an expense during the year

- Basis for determining additional rent expenses incurred.

- Terms for lease extension or the option to purchase the asset.



Increase, decrease in investment property:

| Items                                       | Beginning balance | Increase | Decrease | Ending balance |
|---|-------------------|----------|----------|----------------|
| <b>Original cost of investment property</b> | -                 | -        |          | -              |
| - Land use rights                           |                   |          |          |                |
| - Building                                  |                   |          |          |                |
| - Buildings and land use rights             |                   |          |          |                |
| - Infrastructure                            |                   |          |          |                |
| <b>Cumulative depreciation</b>              | -                 | -        |          | -              |
| - Land use rights                           |                   |          |          |                |
| - Building                                  |                   |          |          |                |
| - Buildings and land use rights             |                   |          |          |                |
| - Infrastructure                            |                   |          |          |                |
| <b>Net book value</b>                       | -                 | -        |          | -              |
| - Land use rights                           |                   |          |          |                |
| - Building                                  |                   |          |          |                |
| - Buildings and land use rights             |                   |          |          |                |
| - Infrastructure                            |                   |          |          |                |

- Notes and other disclosures as required by Accounting Standard No. 05 "Investment Property"

| 12. Prepaid Expenses                                    | Ending (30/06/2025) | Beginning (01/01/2025) |
|---|---------------------|------------------------|
| <b>a) Short-term</b>                                    | 667.367.520         | 36.791.799             |
| - Prepaid expenses for operating lease of fixed assets; |                     |                        |
| - Tools and equipment used;                             |                     |                        |
| - Borrowing costs;                                      |                     |                        |
| - Other   | 667.367.520         | 36.791.799             |
| <b>b) Long-term</b>                                     | 69.034.057          | 90.261.416             |
| - Goodwill  |                     |                        |
| - Tools and equipment used;                             |                     |                        |
| - Other   | 69.034.057          | 90.261.416             |
| <b>Total</b>  | 736.401.577         | 127.053.215            |

| 13. Other assets                  | Ending (30/06/2025) | Beginning (01/01/2025) |
|-----------------------------------|---------------------|------------------------|
| <b>a) Short-term</b>              | 1.631.929.044       | 1.597.257.699          |
| Value Added Tax (VAT) deductible. | 1.397.673.282       | 1.397.673.282          |
| Taxes and payables to the State   | 234.255.762         | 199.584.417            |
| <b>b) Long-term</b>               | -                   | -                      |
| <b>Total</b>                      | 1.631.929.044       | 1.597.257.699          |

| 14. Loans and Finance Leases:                          | Beginning of Period (01/01/2025) |                  |          | Incurred      |               |                  | End of Period (30/06/2025) |                  |
|--|----------------------------------|------------------|----------|---------------|---------------|------------------|----------------------------|------------------|
|  | Value                            | Repayable Amount | Increase | Decrease      | Value         | Repayable Amount | Value                      | Repayable Amount |
| a) Short-term borrowings and finance lease liabilities | 11.513.000.000                   | 11.513.000.000   | 0        | 4.980.000.000 | 6.533.000.000 | 6.533.000.000    | 6.533.000.000              | 6.533.000.000    |
| - Short-term loans                                     | 11.513.000.000                   | 11.513.000.000   | 0        | 4.980.000.000 | 6.533.000.000 | 6.533.000.000    | 6.533.000.000              | 6.533.000.000    |
| - Current portion of long-term loans                   | 0                                | 0                |          | 0             | 0             | 0                | 0                          | 0                |
| - Current portion of finance lease liabilities         | 0                                | 0                | 0        | 0             | 0             | 0                | 0                          | 0                |
| b) Long-term borrowings and finance lease liabilities  | 0                                | 0                | 0        | 0             | 0             | 0                | 0                          | 0                |
| National Citizen Bank                                  | 0                                | 0                |          |               | 0             | 0                | 0                          | 0                |
| Long-term finance lease liabilities                    | 0                                | 0                |          |               | 0             | 0                | 0                          | 0                |
| Total  | 11.513.000.000                   | 11.513.000.000   | -        | 4.980.000.000 | 6.533.000.000 | 6.533.000.000    | 6.533.000.000              | 6.533.000.000    |

| c) Finance lease liabilities   | From 01/01/2025 to 30/06/2025 |                         |                          |                              | From 01/01/2024 to 30/06/2024 |                          |                         |                          |
|--------------------------------|-------------------------------|-------------------------|--------------------------|------------------------------|-------------------------------|--------------------------|-------------------------|--------------------------|
|                                | Total finance lease payments  | Lease interest payments | Principal lease payments | Total finance lease payments | Lease interest payments       | Principal lease payments | Lease interest payments | Principal lease payments |
| Due within 1 year              |                               |                         |                          |                              |                               |                          |                         |                          |
| Due between 1 year and 5 years | 0                             | 0                       | 0                        | 112.391.299                  | 3.591.299                     |                          | 3.591.299               | 108.800.000              |
| Due after 5 years              |                               |                         |                          |                              |                               |                          |                         |                          |
| ...                            |                               |                         |                          |                              |                               |                          |                         |                          |
| Total                          | -                             | -                       | -                        | 112.391.299                  | 3.591.299                     |                          | 3.591.299               | 108.800.000              |

#### 15. Issued Bonds

| 16. Payables to suppliers:   | Ending (30/06/2025)   |                       | Beginning (01/01/2025) |                        |
|--|-----------------------|-----------------------|------------------------|------------------------|
|  | Value                 | Amount recoverable    | Value                  | Amount recoverable     |
| <b>16.1. Short-term payables to suppliers</b>  | <b>92.116.892.651</b> | <b>92.116.892.651</b> | <b>109.219.034.754</b> | <b>109.219.034.754</b> |
| <b>a) Company Office</b>   | <b>80.449.320.815</b> | <b>80.449.320.815</b> | <b>96.022.443.524</b>  | <b>96.022.443.524</b>  |
| Petroleum Industrial and Civil Construction Joint Stock Company  | 4.105.838.948         | 4.105.838.948         | 3.657.587.195          | 3.657.587.195          |
| HaNoi Petroleum Construction Joint Stock Company   | 88.545.941            | 88.545.941            | 88.545.941             | 88.545.941             |
| Petroleum Trading Joint Stock Company (Petechim JSC)   | 22.995.000.000        | 22.995.000.000        | 24.995.000.000         | 24.995.000.000         |
| PetroVietnam Oil Corporation - PetroVietnam Oil Vung Tau Joint Stock Company   | 70.432.550            | 70.432.550            | 85.624.860             | 85.624.860             |
| PetroVietnam Insurance Joint Stock Company (PVI) - PetroVietnam Insurance Vung Tau branch  | -                     | -                     | 6.163.200              | 6.163.200              |
| PetroVietnam Marine Shipyard Joint Stock Company - CT TC các khối kết cấu thép (Block 8TC constructs steel structures (Block 8, 12, 16, 18) as part of the new construction project for the self-elevating platform at PV Shipyard | 1.579.741.998         | 1.579.741.998         | 1.579.741.998          | 1.579.741.998          |
| MALAYAN DACHING CO PTE LTD   | 393.522.360           | 393.522.360           | 393.522.360            | 393.522.360            |
| An Phuc Mechanical and Electrical Equipment Company Limited  | 186.840.301           | 186.840.301           | 186.840.301            | 186.840.301            |
| Nhat Truong Vinh Co., LTD  | 17.467.800            | 17.467.800            | 17.467.800             | 17.467.800             |
| Pacific Gold Star Trading Industrial Company Limited   | -                     | -                     | 824.729.026            | 824.729.026            |
| Hai Ngoc Co., LTD  | 55.787.960            | 55.787.960            | 55.787.960             | 55.787.960             |
| Tran Hoang Dung Sole Proprietorship  | 9.142.985             | 9.142.985             | 9.142.985              | 9.142.985              |
| Hoang Dai Hai Co., LTD   | 11.020.000            | 11.020.000            | 11.020.000             | 11.020.000             |
| Minh Ha CO., LTD   | 31.729.022            | 31.729.022            | 31.729.022             | 31.729.022             |
| Tan A Chau Co., LTD  | 226.107.249           | 226.107.249           | 226.107.249            | 226.107.249            |
| Hien Ty Co.,LTD  | 15.800.000            | 15.800.000            | 15.800.000             | 15.800.000             |
| MeKong Group   | 32.999.400            | 32.999.400            | 32.999.400             | 32.999.400             |
| Van Thang Transport Services Co., LTD  | 207.400.000           | 207.400.000           | 207.400.000            | 207.400.000            |
| Hoang Lai Co., LTD   | 2.170.000             | 2.170.000             | 2.170.000              | 2.170.000              |
| Civil Engineering Construction Joint Stock Company No 60   | 12.000.000            | 12.000.000            | 12.000.000             | 12.000.000             |
| Song Quang Co., LTD  | 154.431.175           | 154.431.175           | 154.431.175            | 154.431.175            |
| STD Construction Investment-Trade Co., LTD   | 3.639.978             | 3.639.978             | 3.639.978              | 3.639.978              |
| P.T Engineering Co., LTD   | 73.050.690            | 73.050.690            | 73.050.690             | 73.050.690             |
| Quoc Thanh Co., LTD  | 112.606.175           | 112.606.175           | 112.606.175            | 112.606.175            |
| An Phu Minh Trade Service Co., LTD   | 11.560.900            | 11.560.900            | 11.560.900             | 11.560.900             |
| Hung Chau Sole Proprietorship  | 26.237.890            | 26.237.890            | 26.237.890             | 26.237.890             |
| 49 One-Member Limited Liability Company - Con Dao Stone Engineering Team (Vu Van Dinh) Company 49 of Ministry of National Defense  | 64.839.600            | 64.839.600            | 64.839.600             | 64.839.600             |
| Khai Hoan Hardware store (Nguyen Thi Thuy)   | 381.603.400           | 381.603.400           | 381.603.400            | 381.603.400            |
| SDP Joint Stock Company  | 169.435.160           | 169.435.160           | 169.435.160            | 169.435.160            |
| Manh Duong Joint Stock Company   | 3.675.000             | 3.675.000             | 3.675.000              | 3.675.000              |
| Apave Asia - Pacific Company   | 53.999.000            | 53.999.000            | 53.999.000             | 53.999.000             |
| Hoa Thinh Production & Trading Joint Stock Company   | 1.152.319.093         | 1.152.319.093         | 1.152.319.093          | 1.152.319.093          |
| Cong nghiep Co., LTD   | 911.297.945           | 911.297.945           | 911.297.945            | 911.297.945            |
| Deloitte Viet Nam Co., LTD   | 118.800.000           | 118.800.000           | 118.800.000            | 118.800.000            |
| Minh Tien Electronics and Telecommunication Co., LTD   | 526.421.385           | 526.421.385           | 526.421.385            | 526.421.385            |
| Traffic Engineering Quality Control Center   | 61.968.000            | 61.968.000            | 61.968.000             | 61.968.000             |
| Hai Dong Co., LTD  | 539.068.999           | 539.068.999           | 539.068.999            | 539.068.999            |
| Loc An Phat Construction Production Trading Service Co., LTD   | 217.344.226           | 217.344.226           | 217.344.226            | 217.344.226            |
| Thanh Truc Sole Proprietorship   | 30.074.000            | 30.074.000            | 30.074.000             | 30.074.000             |
| Vietnam Energy & Petroleum Joint Stock Company   | 152.281.292           | 152.281.292           | 152.281.292            | 152.281.292            |
| Phuc Hau Sole Proprietorship   | 92.500.005            | 92.500.005            | 92.500.005             | 92.500.005             |
| Trinh Manh Thang Co., LTD  | 36.000.000            | 36.000.000            | 105.080.000            | 105.080.000            |
| Lien A Technical Services and Trading Co., LTD   | 578.486.380           | 578.486.380           | 578.486.380            | 578.486.380            |
| No 2 PetroVietnam Construction Joint Stock Company   | 4.629.966.337         | 4.629.966.337         | 4.629.966.337          | 4.629.966.337          |
| Jotun  | 600.000.000           | 600.000.000           | 600.000.000            | 600.000.000            |
| Dieu Hien Trading & Construction Sole Proprietorship   | 336.204.403           | 336.204.403           | 336.204.403            | 336.204.403            |



| 16. Payables to suppliers:   | Ending (30/06/2025) |                    | Beginning (01/01/2025) |                    |
|--|---------------------|--------------------|------------------------|--------------------|
|  | Value               | Amount recoverable | Value                  | Amount recoverable |
| Thu Duc Long An Centrifugal Concrete Joint stock Company                   | 27.124.194          | 27.124.194         | 27.124.194             | 27.124.194         |
| Beton 6 Corporation  | 376.782.960         | 376.782.960        | 376.782.960            | 376.782.960        |
| Tra Vinh's Construction-Electricity-Informatics Corporation                | 28.600.001          | 28.600.001         | 28.600.001             | 28.600.001         |
| Ha Quang Technology Trading Joint Stock Company                            | 20.886.640          | 20.886.640         | 20.886.640             | 20.886.640         |
| Mobifone Corporation - VI Area   | 5.940.718           | 5.940.718          | 5.940.718              | 5.940.718          |
| Petro Times  | 17.973.000          | 17.973.000         | 17.973.000             | 17.973.000         |
| Khang Anh Quan CO., LTD  | 1.879.483           | 1.879.483          | 1.879.483              | 1.879.483          |
| FECON Joint Stock Company  | 3.689.525.220       | 3.689.525.220      | 6.189.525.220          | 6.189.525.220      |
| Southern Institute of Construction Science and Technology.                 | 111.300.000         | 111.300.000        | 111.300.000            | 111.300.000        |
| LEXIM Co., LTD   | 130.968.750         | 130.968.750        | 130.968.750            | 130.968.750        |
| Truong Tung Sole Proprietorship  | 2.517.680           | 2.517.680          | 2.517.680              | 2.517.680          |
| OSC Oil and Gas Technical Services One-Member Limited Liability Company    | 12.106.050          | 12.106.050         | 12.106.050             | 12.106.050         |
| Phu Bai Mechanical Services Co., LTD                                       | 38.330.231          | 38.330.231         | 38.330.231             | 38.330.231         |
| Vietnam Petroleum Non Destructive Inspection Technology Solutions Co., LTD | 1.843.890.022       | 1.843.890.022      | 1.843.890.022          | 1.843.890.022      |
| Holcim Cement Viet Nam Co., LTD  | 616.642.584         | 616.642.584        | 616.642.584            | 616.642.584        |
| Cuong Thinh Trading and Construction Joint Stock Company                   | 89.408.697          | 89.408.697         | 89.408.697             | 89.408.697         |
| Bach Khoa Environmental Technology Trading Service Co., LTD                | 25.000.000          | 25.000.000         | 25.000.000             | 25.000.000         |
| Pham Dinh Trading Co., LTD   | 10.631.500          | 10.631.500         | 10.631.500             | 10.631.500         |
| LDT Joint Stock Company  | 12.090.000          | 12.090.000         | 12.090.000             | 12.090.000         |
| Van Nien Thanh Trading Service Co., LTD                                    | 53.559.770          | 53.559.770         | 53.559.770             | 53.559.770         |
| Toan Cau Tech Co., LTD   | 1.415.941.729       | 1.415.941.729      | 1.415.941.729          | 1.415.941.729      |
| Phu Loc Hung Co., LTD  | 339.504.079         | 339.504.079        | 339.504.079            | 339.504.079        |
| Nam Tien Construction Production Commerce Co., LTD                         | 53.977.446          | 53.977.446         | 53.977.446             | 53.977.446         |
| South Inspection Corporation   | 79.090.000          | 79.090.000         | 79.090.000             | 79.090.000         |
| Doanh Thanh Co., LTD   | 83.695.750          | 83.695.750         | 83.695.750             | 83.695.750         |
| Song Dat Construction Co., LTD   | 27.090.000          | 27.090.000         | 27.090.000             | 27.090.000         |
| Petrosetco Vung Tau General Service Joint Stock Company                    | 1.697.424.212       | 1.697.424.212      | 1.697.424.212          | 1.697.424.212      |
| Nova Evergreen Joint Stock Company   | 59.923.608          | 59.923.608         | 59.923.608             | 59.923.608         |
| Austindo Viet Nam Co., LTD   | 38.610.000          | 38.610.000         | 38.610.000             | 38.610.000         |
| Tho Hoang Thanh Co., LTD   | 70.898.300          | 70.898.300         | 70.898.300             | 70.898.300         |
| Sai Gon Gia Dinh Electric Joint Stock Company                              | 37.488.800          | 37.488.800         | 37.488.800             | 37.488.800         |
| DK Engineering Consultancy Joint Stock Company                             | 1.186.039           | 1.186.039          | 1.186.039              | 1.186.039          |
| PVE Oil Gas Survey Consultancy Joint Stock Company(PVE-SC)                 | 132.181.490         | 132.181.490        | 132.181.490            | 132.181.490        |
| Southern Trading & Inspection Services Co., LTD                            | 102.464.450         | 102.464.450        | 102.464.450            | 102.464.450        |
| IPC Sai Gon Steel Co., LTD   | 97.437.016          | 97.437.016         | 97.437.016             | 97.437.016         |
| Phuc Sang Minh Gas engineering Co., LTD                                    | 240.567.388         | 240.567.388        | 240.567.388            | 240.567.388        |
| Tan Van Phung Construction-Tradign -Services Co., LTD                      | 67.180.023          | 67.180.023         | 67.180.023             | 67.180.023         |
| Southern Maritime Service Joint Stock Company                              | 286.724.326         | 286.724.326        | 286.724.326            | 286.724.326        |
| Ha Pham Tien Law Firm One-Member Limited Liability Company                 | 45.000.000          | 45.000.000         | 45.000.000             | 45.000.000         |
| Thai Bao Trading Service Co., LTD  | 18.600.000          | 18.600.000         | 18.600.000             | 18.600.000         |
| United Mekong Holding  | 120.030.100         | 120.030.100        | 120.030.100            | 120.030.100        |
| Con Dao Urban & Transport Construction Joint Stock Company                 | 39.309.852          | 39.309.852         | 39.309.852             | 39.309.852         |
| Phat Dat Office Equipment Center   | 25.685.000          | 25.685.000         | 25.685.000             | 25.685.000         |
| Mien Trung PetroVietnam Gas Limited Company                                | 21.832.300          | 21.832.300         | 21.832.300             | 21.832.300         |
| Cuong Nhan Sole Proprietorship   | 23.200.000          | 23.200.000         | 23.200.000             | 23.200.000         |
| Hanoi Development and Transfer of Light Technology Joint Stock Company.    | 813.109.000         | 813.109.000        | 813.109.000            | 813.109.000        |
| Ba Lat Co., Ltd  | 2.000.000           | 2.000.000          | 2.000.000              | 2.000.000          |
| Lotus Vietnam Equipments and Technical Services Joint Stock Company.       | 1.463.614.981       | 1.463.614.981      | 1.463.614.981          | 1.463.614.981      |
| Do Gia Service and Trade Development Company Limited.                      | 6.480.000           | 6.480.000          | 11.486.251             | 11.486.251         |
| Ba Ria Vung Tau Provincial Post Office                                     | 1.166.792           | 1.166.792          | 1.166.792              | 1.166.792          |
| Phong Phu Co., LTD   | 41.800.000          | 41.800.000         | 41.800.000             | 41.800.000         |
| Lilama 2 Technical and Production Service Center                           | 39.519.668          | 39.519.668         | 39.519.668             | 39.519.668         |



| 16. Payables to suppliers:   | Ending (30/06/2025) |                    | Beginning (01/01/2025) |                    |
|--|---------------------|--------------------|------------------------|--------------------|
|  | Value               | Amount recoverable | Value                  | Amount recoverable |
| Gold Anchor Joint Stock Company.   | 40.872.000          | 40.872.000         | 40.872.000             | 40.872.000         |
| Bao Thanh Services and Trading Co., LTD  | 165.314.000         | 165.314.000        | 165.314.000            | 165.314.000        |
| LISEMCO Joint Stock Company  | 1.022.498.236       | 1.022.498.236      | 1.022.498.236          | 1.022.498.236      |
| Bach Dang Shipbuilding Co., LTD  | 2.218.238.638       | 2.218.238.638      | 2.218.238.638          | 2.218.238.638      |
| Lilama 69-2 Joint Stock Company  | 2.320.890.344       | 2.320.890.344      | 2.320.890.344          | 2.320.890.344      |
| Minh Tam Thai Binh Security Services Co., Ltd.   | 209.792.000         | 209.792.000        | 209.792.000            | 209.792.000        |
| Petroleum Link Communication and Trading Joint Stock Company.                          | 9.868.980           | 9.868.980          | 9.868.980              | 9.868.980          |
| Tam Long Mechanical Co., Ltd   | 810.438.600         | 810.438.600        | 810.438.600            | 810.438.600        |
| Hai Phong Forwarding and Transport Company Limited.                                    | 37.000.000          | 37.000.000         | 37.000.000             | 37.000.000         |
| Branch of Multi-Industry Technology Limited Liability Company.                         | 54.166.000          | 54.166.000         | 54.166.000             | 54.166.000         |
| Ba Ria-Vung Tau Provincial Vocational College - Labor Safety Technical Training Center | 60.800.000          | 60.800.000         | 60.800.000             | 60.800.000         |
| Ngoi Sao Bac Forwarding Service and Trading Limited Company.                           | 102.375.000         | 102.375.000        | 102.375.000            | 102.375.000        |
| Toan Sang Co., LTD   | 57.849.120          | 57.849.120         | 57.849.120             | 57.849.120         |
| Hoang Bao Sole Proprietorship  | 195.219.343         | 195.219.343        | 195.219.343            | 195.219.343        |
| LS - Vina Cable and System Joint Stock Company   | 1.865.637.122       | 1.865.637.122      | 3.465.637.122          | 3.465.637.122      |
| TAN TAI LOC Co., LTD   | 14.847.800          | 14.847.800         | 14.847.800             | 14.847.800         |
| Center for Development of Construction Technology and Materials                        | 232.848.000         | 232.848.000        | 232.848.000            | 232.848.000        |
| Nhat Phuong Transport  | 25.180.000          | 25.180.000         | 25.180.000             | 25.180.000         |
| 911 Group Joint Stock Company.   | 739.085.212         | 739.085.212        | 739.085.212            | 739.085.212        |
| Ngoc Ky Anh Trading Services Co., LTD  | 19.851.840          | 19.851.840         | 19.851.840             | 19.851.840         |
| Long Thanh Construction & Technical Trading Joint Stock Company.                       | 4.097.635.680       | 4.097.635.680      | 5.602.877.148          | 5.602.877.148      |
| HDK Construction Investment Co., LTD   | -                   | -                  | 343.371.174            | 343.371.174        |
| Hoang Hai Minh Co., LTD  | 36.825.000          | 36.825.000         | 36.825.000             | 36.825.000         |
| Kim Phat Tai Trading - Construction - Service Co., LTD                                 | 32.450.000          | 32.450.000         | 32.450.000             | 32.450.000         |
| HSD Viet Nam Co., LTD  | 588.100.000         | 588.100.000        | 588.100.000            | 588.100.000        |
| Sai Gon Assemble & Construction Joint Stock Company                                    | -                   | -                  | 986.933.984            | 986.933.984        |
| Dong Anh Investment Construction and Building Materials Joint Stock Company.           | 55.162.762          | 55.162.762         | 55.162.762             | 55.162.762         |
| Anh Dung General Trading and Service Company Limited                                   | 30.084.000          | 30.084.000         | 30.084.000             | 30.084.000         |
| Crown Systems Viet Nam Co., LTD  | 135.390.500         | 135.390.500        | 135.390.500            | 135.390.500        |
| Tanco Consulting and Trading Joint Stock Company                                       | 74.508.384          | 74.508.384         | 74.508.384             | 74.508.384         |
| Hoa Hung Construction and Industry Mechanics Company Limited.                          | -                   | -                  | 391.401.237            | 391.401.237        |
| Vaco Auditing Company Limited.   | 35.236.000          | 35.236.000         | 35.236.000             | 35.236.000         |
| FTSC Oil Trading and Import-Export Joint Stock Company                                 | 335.958.983         | 335.958.983        | 335.958.983            | 335.958.983        |
| Times Law Firm LLC   | 52.000.000          | 52.000.000         | 52.000.000             | 52.000.000         |
| General Trading Joint Stock Company Ba ria Vung tau Province                           | 711.442.088         | 711.442.088        | 711.442.088            | 711.442.088        |
| Nam Anh International Trading Company Limited  | 2.288.000           | 2.288.000          | 2.288.000              | 2.288.000          |
| Tan Thanh Nam Joint Stock Company  | 2.257.749.056       | 2.257.749.056      | 2.257.749.056          | 2.257.749.056      |
| Nghe Nang Industrial Co., Ltd.   | 78.859.575          | 78.859.575         | 78.859.575             | 78.859.575         |
| CPA Viet Nam Auditing Company Limited.   | 77.000.000          | 77.000.000         | 77.000.000             | 77.000.000         |
| Tuong Truong Xuan Tam Law Firm LLC   | 33.000.000          | 33.000.000         | 33.000.000             | 33.000.000         |
| Hoang Son Trading Development Company Limited  | 13.200.000          | 13.200.000         | 13.200.000             | 13.200.000         |
| PKF Viet Nam Co., LTD  | 30.000.000          | 30.000.000         | 30.000.000             | 30.000.000         |
| Tuyet Nga Co., LTD   | -                   | -                  | -                      | -                  |
| Tuan My Tran Co., LTD  | 41.900.000          | 41.900.000         | 41.900.000             | 41.900.000         |
| Van Phuong Anh CO., LTD  | -                   | -                  | -                      | -                  |
| Dat E&C Construction & Development Company Limited                                     | 281.202.227         | 281.202.227        | 281.202.227            | 281.202.227        |
| Hai Dang Nguyen Trading Services Co., LTD  | -                   | -                  | 367.461.000            | 367.461.000        |
| Dai Phat Environmental Trading and Service Construction Company Limited                | -                   | -                  | 249.380.800            | 249.380.800        |
| Victory Capital Joint Stock Company  | 2.531.057.812       | 2.531.057.812      | 2.531.057.812          | 2.531.057.812      |
| Nam An Co., LTD  | -                   | -                  | 732.792.668            | 732.792.668        |
| Huy Tuong Refrigeration Industrial Trading Company Limited                             | -                   | -                  | 1.297.623.339          | 1.297.623.339      |

| 16. Payables to suppliers:   | Ending (30/06/2025)  |                      | Beginning (01/01/2025) |                      |
|--|----------------------|----------------------|------------------------|----------------------|
|  | Value                | Amount recoverable   | Value                  | Amount recoverable   |
| Thai An Machinery Manufacturing Co., Ltd.  | -                    | -                    | -                      | -                    |
| SEOUL - Hanoi Trading Company Limited  | -                    | -                    | 690.745.212            | 690.745.212          |
| Chau Giang Trading Company Limited   | 50.944.000           | 50.944.000           | 50.944.000             | 50.944.000           |
| HT Vietnam Electricity Joint Stock Company (ETHT)  | 33.347.720           | 33.347.720           | 33.347.720             | 33.347.720           |
| Thai Minh Hung Co., LTD  | -                    | -                    | -                      | -                    |
| Tuan Phuong Construction Investment and Trading Company Limited  | 567.607.599          | 567.607.599          | 2.082.838.954          | 2.082.838.954        |
| Minh Duc Mechanical Engineering Services Co., Ltd.   | -                    | -                    | 279.898.511            | 279.898.511          |
| Anh Loc Electrical Equipment Joint Stock Company   | -                    | -                    | 2.017.180.898          | 2.017.180.898        |
| TL Thai Binh Joint Stock Company   | 104.277.941          | 104.277.941          | 208.597.522            | 208.597.522          |
| AASC Auditing Firm Company Limited   | -                    | -                    | 44.370.000             | 44.370.000           |
| Phu Thinh Industrial Technical Services Joint Stock Company  | 80.339.040           | 80.339.040           | 435.739.360            | 435.739.360          |
| OMIYA Industrial Equipment Co., Ltd.   | -                    | -                    | 208.875.000            | 208.875.000          |
| Others   | 2.191.734.817        | 2.191.734.817        | 102.711.945            | 102.711.945          |
| <b>b) Enterprise 1</b>   | <b>1.581.959.071</b> | <b>1.581.959.071</b> | <b>1.795.730.971</b>   | <b>1.795.730.971</b> |
| Branch of Metal Structure and Petroleum Machinery Installation Joint Stock Company - Port Service Enterprise | -                    | -                    | 13.369.400             | 13.369.400           |
| Sao Vang Thai Binh Duong Trading & Engineering Co., Ltd  | 106.781.472          | 106.781.472          | 106.781.472            | 106.781.472          |
| TNT Truong Thanh Trading and Service Co., Ltd  | 210.629.229          | 210.629.229          | 225.629.229            | 225.629.229          |
| Huong Giang Phat Trading and Service Co., Ltd  | 94.017.000           | 94.017.000           | 94.017.000             | 94.017.000           |
| Hai Dong Co., Ltd  | 99.596.334           | 99.596.334           | 99.596.334             | 99.596.334           |
| Sao Phuong Nam Inspection Co., Ltd   | 24.550.000           | 24.550.000           | 24.550.000             | 24.550.000           |
| Quynh Hoa Store  | 60.000.000           | 60.000.000           | 130.000.000            | 130.000.000          |
| P&C Vietnam Joint Stock Company  | 50.000.000           | 50.000.000           | 50.000.000             | 50.000.000           |
| Trinh Ngoc Lan   | 0                    | -                    | 115.402.500            | 115.402.500          |
| Branch of Northern Petroleum Construction Works - Vietnam Oil and Gas Construction Joint Stock Corporation   | 936.295.036          | 936.295.036          | 936.295.036            | 936.295.036          |
| DNV GL Vietnam Co., Ltd  | 90.000               | 90.000               | 90.000                 | 90.000               |
| <b>c) Enterprise 2</b>   | <b>28.909.972</b>    | <b>28.909.972</b>    | <b>872.257.466</b>     | <b>872.257.466</b>   |
| Vu Van Kien  | 24.000.000           | 24.000.000           | 24.000.000             | 24.000.000           |
| TD General Trading Co., Ltd  | 4.909.972            | 4.909.972            | 4.909.972              | 4.909.972            |
| Seoul - Hanoi Trading Co., Ltd   | -                    | 0                    | 843.347.494            | 843.347.494          |
| <b>d) Enterprise 3</b>   | <b>5.826.202.700</b> | <b>5.826.202.700</b> | <b>6.298.102.700</b>   | <b>6.298.102.700</b> |
| Branch of Ngoc Ha Trading & Service Joint Stock Company in Thai Binh   | 13.865.500           | 13.865.500           | 13.865.500             | 13.865.500           |
| Q.I.S Non-Destructive Testing Service Co., Ltd   | 28.528.500           | 28.528.500           | 28.528.500             | 28.528.500           |
| Yen Dung General Trading Co., Ltd  | 200                  | 200                  | 200                    | 200                  |
| Huy Khoa General Trading Co., Ltd  | 221.507.853          | 221.507.853          | 221.507.853            | 221.507.853          |
| THC Industrial Gas and Trading Co., Ltd  | 137.575.000          | 137.575.000          | 137.575.000            | 137.575.000          |
| Trinh Manh Thang Co., Ltd  | 131.855.000          | 131.855.000          | 131.855.000            | 131.855.000          |
| Le Gia Co., Ltd  | 13.230.360           | 13.230.360           | 13.230.360             | 13.230.360           |
| Loan Linh Co., Ltd   | 165.000.000          | 165.000.000          | 165.000.000            | 165.000.000          |
| Neo Gold Mine Joint Stock Company  | 316.000.000          | 316.000.000          | 316.000.000            | 316.000.000          |
| Phung Luat Construction and Trading Co., Ltd   | 126.783.500          | 126.783.500          | 126.783.500            | 126.783.500          |
| Hoang Son Container Transport Services Joint Stock Company   | 44.000.000           | 44.000.000           | 44.000.000             | 44.000.000           |
| Phu Thinh Thang Co., Ltd   | 135.708.000          | 135.708.000          | 135.708.000            | 135.708.000          |
| Tin Nghia Trading and General Trading Co., Ltd   | 9.832.350            | 9.832.350            | 9.832.350              | 9.832.350            |
| Nguyen Van Oanh  | 55.920.000           | 55.920.000           | 55.920.000             | 55.920.000           |
| To Van Nhat  | 8.513.000            | 8.513.000            | 8.513.000              | 8.513.000            |
| Ngo Xuan Liem  | 10.500.000           | 10.500.000           | 10.500.000             | 10.500.000           |
| Sao Vang Thai Binh Duong Industrial Trading Co., Ltd   | 108.688.800          | 108.688.800          | 108.688.800            | 108.688.800          |
| Minh Duc Mechanical Technical Services Co., Ltd  | 34.026.250           | 34.026.250           | 34.026.250             | 34.026.250           |



| 16. Payables to suppliers:   | Ending (30/06/2025)   |                       | Beginning (01/01/2025) |                        |
|--|-----------------------|-----------------------|------------------------|------------------------|
|  | Value                 | Amount recoverable    | Value                  | Amount recoverable     |
| Anh Thu Training & Trading Services Co., Ltd   | 19.250.000            | 19.250.000            | 19.250.000             | 19.250.000             |
| P&C Vietnam Joint Stock Company  | 119.648.367           | 119.648.367           | 119.648.367            | 119.648.367            |
| UK-VN Cultural and Educational Development Co., Ltd  | 132.000.000           | 132.000.000           | 132.000.000            | 132.000.000            |
| HI-PEC High Technology Petrochemical Joint Stock Company   | 0                     | 0                     | 471.900.000            | 471.900.000            |
| DMC Petroleum Chemicals Joint Stock Company - Central Region   | 3.737.019.520         | 3.737.019.520         | 3.737.019.520          | 3.737.019.520          |
| Branch of Urban Traffic Infrastructure Investment & Development Construction Joint Stock Company in Quang Ngai | 77.000.000            | 77.000.000            | 77.000.000             | 77.000.000             |
| Thien Long Trading Co., Ltd  | 119.250.500           | 119.250.500           | 119.250.500            | 119.250.500            |
| Sky Queen Forwarding Co., Ltd  | 60.500.000            | 60.500.000            | 60.500.000             | 60.500.000             |
| <b>d) Enterprise 5</b>   | <b>4.230.500.093</b>  | <b>4.230.500.093</b>  | <b>4.230.500.093</b>   | <b>4.230.500.093</b>   |
| Quang Vinh Store   | 141.367.000           | 141.367.000           | 141.367.000            | 141.367.000            |
| Sao Vang Thai Binh Duong Industrial Trading Co., Ltd   | 158.898.300           | 158.898.300           | 158.898.300            | 158.898.300            |
| Vietnam Equipment and Materials Joint Stock Company  | 45.886.450            | 45.886.450            | 45.886.450             | 45.886.450             |
| Hung Phat Steel Store  | 152.141.300           | 152.141.300           | 152.141.300            | 152.141.300            |
| Lien A Technical Trading & Services Co., Ltd   | 118.215.826           | 118.215.826           | 118.215.826            | 118.215.826            |
| Huong Ly Co., Ltd  | 25.712.360            | 25.712.360            | 25.712.360             | 25.712.360             |
| Hai Dong Co., Ltd  | 691.179.635           | 691.179.635           | 691.179.635            | 691.179.635            |
| Phu Loc Hung Co., Ltd  | 1.375.677.502         | 1.375.677.502         | 1.375.677.502          | 1.375.677.502          |
| Hong Ngo Trading and Service Joint Stock Company   | 47.641.310            | 47.641.310            | 47.641.310             | 47.641.310             |
| Bao Nguyen Co., Ltd  | 118.696.230           | 118.696.230           | 118.696.230            | 118.696.230            |
| Long Thanh Giang 47 Co., Ltd   | 6.000.000             | 6.000.000             | 6.000.000              | 6.000.000              |
| Thanh Van Transport  | 89.100.000            | 89.100.000            | 89.100.000             | 89.100.000             |
| CANDT Trading and Technical Services Co., Ltd  | 131.301.841           | 131.301.841           | 131.301.841            | 131.301.841            |
| Ngo Tri Chinh Store  | 52.245.850            | 52.245.850            | 52.245.850             | 52.245.850             |
| Bac Bo Oil and Gas Technical Services Joint Stock Company  | 42.518.000            | 42.518.000            | 42.518.000             | 42.518.000             |
| Quang Khai Electric Shop   | 14.203.000            | 14.203.000            | 14.203.000             | 14.203.000             |
| Manh Ha Transport Services Sole Proprietorship   | 11.550.000            | 11.550.000            | 11.550.000             | 11.550.000             |
| Kim Minh Co., Ltd  | 13.000.000            | 13.000.000            | 13.000.000             | 13.000.000             |
| Nguyen Thi Thu Mai (Tra My Curtain Shop)   | 255.326.000           | 255.326.000           | 255.326.000            | 255.326.000            |
| Thanh Binh Establishment   | 15.840.000            | 15.840.000            | 15.840.000             | 15.840.000             |
| Da Phuc Trading and Service Shop   | 70.000                | 70.000                | 70.000                 | 70.000                 |
| Khai Hoan Steel Store  | 193.460.000           | 193.460.000           | 193.460.000            | 193.460.000            |
| Vung Tau 379 Co., Ltd  | 66.766.220            | 66.766.220            | 66.766.220             | 66.766.220             |
| Gia Ngan Construction and Trading Co., Ltd   | 72.795.099            | 72.795.099            | 72.795.099             | 72.795.099             |
| Sao Viet Vung Tau Construction Trading Co., Ltd  | 19.124.600            | 19.124.600            | 19.124.600             | 19.124.600             |
| Viet Long Phat Trading Services Co., Ltd   | 35.000.000            | 35.000.000            | 35.000.000             | 35.000.000             |
| Nguyen Hoang Industrial Services Co., Ltd  | 11.250.000            | 11.250.000            | 11.250.000             | 11.250.000             |
| Lien Nhi Store   | 158.005.896           | 158.005.896           | 158.005.896            | 158.005.896            |
| Auto Parts and Mechanical Materials - Tan Hoang Nghin  | 14.290.000            | 14.290.000            | 14.290.000             | 14.290.000             |
| Quang Thien Mechanical Materials Store I   | 19.928.000            | 19.928.000            | 19.928.000             | 19.928.000             |
| Nam Phat Vung Tau Trading and Service Co., Ltd   | 132.022.674           | 132.022.674           | 132.022.674            | 132.022.674            |
| Doanh Thanh Co., Ltd   | 1.287.000             | 1.287.000             | 1.287.000              | 1.287.000              |
| <b>16.2. Long-term payables to suppliers</b>   |                       | -                     |                        | -                      |
| <b>Total</b>   | <b>92.116.892.651</b> | <b>92.116.892.651</b> | <b>109.219.034.754</b> | <b>109.219.034.754</b> |

| 17. Taxes and Other Payables to the State: | Beginning of period<br>(01/01/2025) | Amount payable during<br>the period | Amount paid during<br>the period | End of period<br>(30/06/2025) |
|--|-------------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| <b>a) Payable Taxes</b>                    | 13,935,222.475                      | 3,582,700.524                       | 6,002,928.217                    | 11,514,994.782                |
| - Value-Added Tax                          | 11,223,987.874                      | 2,765,285.713                       | 5,306,170.639                    | 8,683,102.948                 |
| - Special Consumption Tax                  | -                                   |                                     |                                  |                               |
| - Import-Export Tax                        | -                                   |                                     |                                  |                               |
| - Corporate Income Tax                     | -                                   |                                     |                                  |                               |
| - Personal Income Tax                      | 1,760,074.199                       | 302,272.200                         | 44,135.236                       | 2,018,211.163                 |
| - Resource Tax                             | -                                   |                                     |                                  |                               |
| - Land Tax                                 | -                                   |                                     |                                  |                               |
| - Land Lease Fees                          | 137,479.731                         | 515,142.611                         | 652,622.342                      |                               |
| - Business License Tax                     | 1,000.000                           |                                     |                                  | 1,000.000                     |
| - Other Taxes                              | 812,680.671                         |                                     |                                  | 812,680.671                   |
| <b>Total</b>                               | <b>13,935,222.475</b>               | <b>3,582,700.524</b>                | <b>6,002,928.217</b>             | <b>11,514,994.782</b>         |

| 17. Accrued Expenses                       | Ending of period<br>(30/06/2025) | Beginning of period<br>(01/01/2025) |
|--|----------------------------------|-------------------------------------|
| <b>a) Short-term:</b>                      | 22,043,162.299                   | 31,217,663.744                      |
| - Provision for construction project costs | 20,072,271.403                   | 28,210,479.882                      |
| - Group branding expenses                  | 65,453.806                       | 65,453.806                          |
| - interest expenses                        | 597,928.767                      | 462,518.386                         |
| - Other expenses                           | 1,307,508.323                    | 2,479,211.670                       |
| <b>b) Long-term</b>                        | -                                | -                                   |
| <b>Total</b>                               | <b>22,043,162.299</b>            | <b>31,217,663.744</b>               |

| 18. Other Short-term Payables and Liabilities | Ending of period<br>(30/06/2025) | Beginning of period<br>(01/01/2025) |
|---|----------------------------------|-------------------------------------|
| <b>a) Short-term</b>                          |                                  |                                     |
| - Unresolved assets awaiting processing       |                                  |                                     |
| - Union funds                                 | 1,619,400.590                    | 1,854,074.790                       |
| - Social insurance                            | 157,170.999                      | 2,229,228.705                       |
| - Health insurance                            | 27,491.400                       | 173,931.026                         |
| - Unemployment insurance                      | 12,085.200                       | 96,823.828                          |
| - Personal accident insurance                 | 3,021.300                        | 34,406.099                          |
| - Payable related to equitization             |                                  |                                     |
| - Short-term deposits and guarantees          |                                  |                                     |
| - Dividends and profits payable               |                                  |                                     |
| - Other payables and liabilities              | 5,722,262.646                    | 10,775,235.983                      |
| <b>Total</b>                                  | <b>7,541,432.135</b>             | <b>15,163,700.431</b>               |

| 18. Other Short-term Payables and Liabilities | Ending of period<br>(30/06/2025) | Beginning of period<br>(01/01/2025) |
|---|----------------------------------|-------------------------------------|
| <b>b) Long-term</b>                           |                                  |                                     |
| - Long-term deposits and guarantees           | 1,369,763.463                    | 1,369,763.463                       |
| ----  |                                  |                                     |
| ----  |                                  |                                     |
| - Other payables and liabilities              |                                  |                                     |
| <b>Total</b>                                  | <b>1,369,763.463,00</b>          | <b>1,369,763.463,00</b>             |
| 18. Other Short-term Payables and Liabilities | Ending of period<br>(30/06/2025) | Beginning of period<br>(01/01/2025) |
| <b>c) Overdue unpaid debts</b>                |                                  |                                     |
| ---   |                                  |                                     |
| ----  |                                  |                                     |
| ----  |                                  |                                     |
| <b>Total</b>                                  | <b>-</b>                         | <b>-</b>                            |

| 19. Unearned Revenue                         | Ending of period<br>(30/06/2025) | Beginning of period<br>(01/01/2025) |
|--|----------------------------------|-------------------------------------|
| a) Short-term                                | 1.042.071.600                    | -                                   |
| - Revenue received in advance                | 1.042.071.600                    | 0                                   |
| - Revenue from traditional customer programs |                                  |                                     |
| - Other unearned Revenue items               |                                  |                                     |
| <b>Total</b>                                 |                                  | -                                   |

| 19. Unearned Revenue | Ending of period<br>(30/06/2025) | Beginning of period<br>(01/01/2025) |
|----------------------|----------------------------------|-------------------------------------|
| b) Long-term         |                                  |                                     |
| ...                  |                                  |                                     |
| ...                  |                                  |                                     |
| ...                  |                                  |                                     |
| <b>Total</b>         | -                                | -                                   |

| 19. Unearned Revenue                                     | Amount of money | Reason for non-payment |
|--|-----------------|------------------------|
| c) Khả năng không thực hiện được hợp đồng với khách hàng |                 |                        |
| ...  |                 |                        |
| ...  |                 |                        |
| <b>Total</b>   | -               | -                      |

| 20. Provisions                        | Ending of period<br>(30/06/2025) | Beginning of period<br>(01/01/2025) |
|---------------------------------------|----------------------------------|-------------------------------------|
| a) Short-term                         |                                  |                                     |
| - Provision for product warranty      |                                  |                                     |
| - Provision for construction warranty | 0                                | 0                                   |
| - Provision for restructuring         |                                  |                                     |
| - Other provisions                    |                                  |                                     |
| <b>Total</b>                          | -                                | -                                   |

| 20. Provision for liabilities         | Ending of period<br>(30/06/2025) | Beginning of period<br>(01/01/2025) |
|---------------------------------------|----------------------------------|-------------------------------------|
| b) Long-term                          |                                  |                                     |
| - Provision for product warranty      |                                  |                                     |
| - Provision for construction warranty | -                                | -                                   |
| - Provision for restructuring         |                                  |                                     |
| - Other provisions                    |                                  |                                     |
| <b>Total</b>                          | -                                | -                                   |



| 21 - Deferred Tax Assets and Deferred Tax Liabilities.                             | End of period<br>(30/06/2025) | Beginning of period<br>(01/01/2025) |
|--|-------------------------------|-------------------------------------|
| <b>a - Deferred tax assets :</b>   | -                             | -                                   |
| - Corporate Income Tax Rate used to determine the value of Deferred Tax Assets.    |                               |                                     |
| - Deferred Tax Assets related to deductible temporary differences.                 |                               |                                     |
| - Deferred Tax Assets related to unused tax losses.                                |                               |                                     |
| - Deferred Tax Assets related to unused tax incentives.                            |                               |                                     |
| - Offsetting with Deferred Tax Liabilities.  |                               |                                     |
| <b>b - Deferred Tax Liabilities.</b>   | -                             | -                                   |
| -Corporate Income Tax Rate used to determine the value of Deferred Tax Liabilities |                               |                                     |
| - Deferred Tax Liabilities arising from taxable temporary differences.             |                               |                                     |
| - Offsetting with Deferred Tax Assets.   |                               |                                     |

## 22. Owner's equity

| a - Statement of Changes in Equity.  | Contributed Capital | Capital surplus | Investment and development fund | Other capital | Differences upon asset revaluation | Differences upon asset revaluation | Undistributed profit after tax and funds | Other items | Total          |
|--|---------------------|-----------------|---------------------------------|---------------|------------------------------------|------------------------------------|--|-------------|----------------|
| A  | 1                   | 2               | 3                               | 4             | 5                                  | 6                                  | 7  | 8           | 9              |
| Opening Balance of the Previous Year   | 200,000,000,000     | 150,826,415     | 14,984,594,051                  | -             | -                                  |                                    | (160,589,105,974)                        |             | 54,546,314,492 |
| - Increase in Capital in the Previous Year.  | -                   |                 |                                 |               |                                    |                                    |  |             | -              |
| - Profit for the Previous Year.  |                     |                 |                                 |               |                                    |                                    | 1,220,806,677                            |             | 1,220,806,677  |
| - Other increase   | -                   | -               | -                               | -             | -                                  | -                                  | -  | -           | -              |
| + Interest Income from the Enterprise.   |                     |                 |                                 |               |                                    |                                    |  |             | -              |
| + Revenue from Rental of Sports Center Facilities  |                     |                 |                                 |               |                                    |                                    |  |             | -              |
| + The Group transfers bonus funds  |                     |                 |                                 |               |                                    |                                    |  |             | -              |
| - Decrease in Capital in the Previous Year.  | -                   |                 |                                 |               |                                    |                                    |  |             | -              |
| - Loss for the Previous Year.  | -                   |                 |                                 |               |                                    |                                    |  |             | -              |
| - Other reductions   |                     |                 |                                 |               |                                    |                                    |  |             | -              |
| + Expenditures on Subsidies, Visits, Funerals, Weddings, Festivals, and Other Occasions... |                     |                 |                                 |               |                                    |                                    |  |             | -              |
| + The Group transfers bonus funds  |                     |                 |                                 |               |                                    |                                    |  | -           | -              |
| Closing Balance of the Previous Year - Opening Balance of the Current Year.                | 200,000,000,000     | 150,826,415     | 14,984,594,051                  | -             | -                                  |                                    | (159,368,299,297)                        | -           | 55,767,121,169 |
| - Increase in Capital in the Current Year.   | -                   | -               | -                               | -             | -                                  | -                                  | -  | -           | -              |
| + The Parent Company issued Fund No. 11T/2009 of the One Member Limited Liability Company. |                     |                 |                                 |               |                                    |                                    |  |             |                |
| - Profit for the Current Year.   |                     |                 |                                 |               |                                    |                                    | 1,120,239,623                            |             | 1,120,239,623  |
| - Increase due to Interest Income from Enterprise 2  |                     | -               | -                               | -             | -                                  |                                    |  |             | -              |
| - Increase in Unrealized Profit from Internal Materials.                                   |                     |                 |                                 |               |                                    |                                    |  |             | -              |
| - Other Increase - Issued by the Parent Company.   | -                   | -               | -                               | -             | -                                  | -                                  | -  | -           | -              |
| + Provision for Fund from Profit.  |                     |                 |                                 |               |                                    |                                    |  | -           | -              |
| + Transfer of Bonus Payment.   |                     |                 |                                 |               |                                    |                                    |  | -           | -              |
| + Revenue from Renting Sports Center Facilities.   |                     |                 |                                 |               |                                    |                                    |  |             | -              |
| + Other Revenue.   |                     |                 |                                 |               |                                    |                                    |  | -           | -              |
| - Decrease in Capital in the Current Year (Parent Company earned profit from 11T/2009).    | -                   | -               | -                               | -             | -                                  | -                                  | -  | -           | -              |

|  |                        |                    |                       |          |          |          |                          |          |                       |
|--|------------------------|--------------------|-----------------------|----------|----------|----------|--------------------------|----------|-----------------------|
| -Loss for the Current Year.  | -                      | -                  | -                     | -        | -        | -        | -                        | -        | -                     |
| - Decrease in Capital in the Current Year  |                        | -                  | -                     | -        | -        | -        |                          |          | -                     |
| + Expenditures on Subsidies, Visits, Funerals, Weddings, Festivals, and Other Occasions... |                        |                    |                       |          |          |          |                          |          | -                     |
| + Expenditures from the Parent Company.  |                        |                    |                       |          |          |          |                          |          | -                     |
| - Loss for the Current Year.   | -                      |                    |                       |          |          |          |                          |          | -                     |
| <b>Closing Balance of the Current Year.</b>  | <b>200,000,000,000</b> | <b>150,826,415</b> | <b>14,984,594,051</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(158,248,059,674)</b> | <b>-</b> | <b>56,887,360,792</b> |

| <b>b - Details of Owner's Equity Investment:</b>                           | <b>Ending of period<br/>(30/06/2025)</b> | <b>Beginning of period<br/>(01/01/2025)</b> |
|--|--|---|
| - Contributed Capital of Petrovietnam Construction Joint Stock Corporation | 102,000,000,000                          | 102,000,000,000                             |
| - Contributed Capital from Other Entities                                  | 98,000,000,000                           | 98,000,000,000                              |
| - Number of Treasury Shares :  |  |   |
| <b>Total</b>   | <b>200,000,000,000</b>                   | <b>200,000,000,000</b>                      |

| <b>c -Transactions related to Capital with Shareholders &amp; Distribution of Dividends and Profit Sharing.</b> | <b>Ending of period<br/>(30/06/2025)</b> | <b>Beginning of period<br/>(01/01/2025)</b> |
|---|--|---|
| - Owner's Investment Capital  |  |   |
| + Contributed Capital at the Beginning of the Year  | 200,000,000,000                          | 200,000,000,000                             |
| + Increase in Contributed Capital During the Year   | 0  |   |
| + Decrease in Contributed Capital During the Year   |  |   |
| + Contributed Capital at the End of the Year  | 200,000,000,000                          | 200,000,000,000                             |
| - Dividends and Profit Distribution   |  |   |

**d - Dividend :**

- Dividends Declared After the End of the Financial Year:
- + Dividends Declared on Common Shares:
- + Dividends Declared on Preferred Shares:
- Accrued Dividends on Preferred Shares Not Yet Recognized:

| <b>d - Shares</b>                          | <b>Ending of period<br/>(30/06/2025)</b> | <b>Beginning of period<br/>(01/01/2025)</b> |
|--|--|---|
| - Number of Shares Registered for Issuance | 20,000,000                               | 20,000,000                                  |
| - Number of Shares Sold to the Public      |  |   |
| + Common Shares                            | 20,000,000                               | 20,000,000                                  |
| + Preferred Shares                         |  |   |
| - Number of Shares Repurchased             |  |   |
| + Common Shares                            |  |   |
| + Preferred Shares                         |  |   |
| - Number of Outstanding Shares.            | 20,000,000                               | 20,000,000                                  |
| + Common Shares                            | 20,000,000                               | 20,000,000                                  |
| + Preferred Shares                         | -  | -   |

\* - Par Value of Outstanding Shares:

VND 10,000

| <b>e - Company's Funds.</b>        | <b>Ending of period<br/>(30/06/2025)</b> | <b>Beginning of period<br/>(01/01/2025)</b> |
|------------------------------------|--|---|
| - Investment and Development Fund. | 14,984,594,051                           | 14,984,594,051                              |
| - Other Funds under Owner's Equity | -  |   |
| <b>Total</b>                       | <b>14,984,594,051</b>                    | <b>14,984,594,051</b>                       |

**g - Income and expenses, gains or losses recognized directly in Owner's Equity in accordance with specific accounting standards:**

| 23 . Funding Source:                         | 30/06/2025 | 01/01/2025 |
|--|------------|------------|
| - Funding Allocated During the Year          |            |            |
| - Non-business expenditures                  |            |            |
| - Remaining Funding at the End of the Period | -          | -          |

| 24. Off-Balance Sheet Items        | 30/06/2025 | 01/01/2025 |
|------------------------------------|------------|------------|
| a) Leased Assets                   |            |            |
| b) Assets Held on Behalf of Others |            |            |
| c) Various Foreign Currencies      | -          | 492,37     |
| d) Metals and Gemstones            |            |            |
| e) Written-off Bad Debts           |            |            |
| g) Other Information.              | -          | -          |

**V1 - Supplementary Information for Items Presented in the Income Statement.**

| 1- Total Revenue from Sales of Goods and Provision of Services                                       | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|--|-----------------------|-----------------------|
| + Revenue from Sales   |                       |                       |
| + Revenue from Provision of Services   |                       |                       |
| + Internal revenue   |                       |                       |
| + Revenue from Construction Contracts (for companies engaged in construction activities).            | 41.884.204.899        | 41.513.089.085        |
| + Revenue from Construction Contracts Recognized During the Period.                                  |                       |                       |
| + Total Cumulative Revenue from Construction Contracts Recognized up to the Financial Reporting Date |                       |                       |
| + Other revenue  | 1.459.752.220         | 2.001.877.563         |
| <b>Total</b>   | <b>43.343.957.119</b> | <b>43.514.966.648</b> |

| 2 . Deductions from Revenue: | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|------------------------------|-----------------------|-----------------------|
| In which :                   |                       |                       |
| + Trade Discounts            |                       |                       |
| + Allowances                 |                       |                       |
| + Sales Returns              | -                     | -                     |

| 3. Cost of Goods Sold  | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|--|-----------------------|-----------------------|
| - Cost of Goods Sold   |                       |                       |
| - Cost of Finished Goods Sold  |                       |                       |
| - Cost of Services Provided  |                       |                       |
| - Internal Cost of Goods Sold  |                       |                       |
| - Remaining Value, Selling Expenses, and Liquidation Costs of Sold Investment Properties |                       |                       |



|  |                       |                       |
|--|-----------------------|-----------------------|
| - Cost of Construction Contracts (for companies engaged in construction activities). | 40.931.261.415        | 32.787.244.536        |
| - Investment Property Operating Expenses.  |                       |                       |
| - Inventory Losses   |                       |                       |
| - Value of Each Type of Inventory Lost Beyond Permitted Levels During the Period.    |                       |                       |
| - Excessive Costs Directly Charged to Cost of Goods Sold.                            |                       |                       |
| - Allowances for inventories   | -                     | 4.971.448.909         |
| - Deductions from Cost of Goods Sold   |                       |                       |
| - Other Costs of Goods Sold  | 396.375.547           | 659.946.828           |
| <b>Total</b>   | <b>41.327.636.962</b> | <b>38.418.640.273</b> |

| 4 - Financial Income ( Mã số 21)                   | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|--|-----------------------|-----------------------|
| - Interest from deposits and loans;                | 68.724.259            | 16.290.211            |
| - Gains from the sale of investments;              |                       |                       |
| - Dividends and shared profits;                    |                       |                       |
| - Foreign exchange gains;                          |                       |                       |
| - Interest from deferred sales, payment discounts; |                       |                       |
| - Other financial income.                          |                       |                       |
| <b>Total</b>                                       | <b>68.724.259</b>     | <b>16.290.211</b>     |

| 5 - Financial Expenses ( Code 22)                                      | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|--|-----------------------|-----------------------|
| - Loan Interest;   | 31.594.520            | 103.233.258           |
| - Payment Discounts, Interest on Deferred Sales;                       |                       |                       |
| - Loss on Disposal of Financial Investments;                           |                       |                       |
| - Exchange Rate Losses;  |                       |                       |
| - Provisions for Trading Securities Write-Downs and Investment Losses; |                       |                       |
| - Other Financial Expenses.  |                       |                       |
| - Deductions from Financial Expenses                                   |                       |                       |
| <b>Total</b>   | <b>31.594.520</b>     | <b>103.233.258</b>    |

| 6. Other income                             | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|---|-----------------------|-----------------------|
| - Disposal and Liquidation of Fixed Assets; |                       | 523.015.728           |
| - Differences upon asset revaluation;       |                       |                       |
| - Fines Collected;                          |                       |                       |
| - Tax Reductions;                           |                       |                       |
| - Other Items.                              | 4.438.340.312         | 2.056.085.229         |
| <b>Total</b>                                | <b>4.438.340.312</b>  | <b>2.579.100.957</b>  |

| 7. Other Expenses   | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|---|-----------------------|-----------------------|
| - Remaining Value of Fixed Assets and Disposal/Liquidation Costs of Fixed Assets; | 0                     | 0                     |
| - Losses from Asset Revaluation;  |                       |                       |
| - Fines;  | 286.525.075           | 1.968.598.297         |
| - Other accounts.   |                       | 199.524.715           |
| <b>Total</b>  | <b>286.525.075</b>    | <b>2.168.123.012</b>  |

| 8. Selling expenses and administration expenses    | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|--|-----------------------|-----------------------|
| Staff expenses                                     | 2.876.008.887         | 3.039.449.795         |
| Administration costs: Office supplies              | 72.415.452            | 39.018.550            |
| Administration costs: Depreciation of fixed assets | 220.350.000           | 223.621.428           |
| Administration costs: Taxes, fees, charges         | 538.110.215           | 679.204.501           |
| Administration costs: Provision                    | -                     | -                     |
| Administration costs: outsourcing service          | 899.355.599           | 710.872.880           |
| Other expenses in money                            | 478.785.357           | 272.839.531           |
| <b>Total</b>                                       | <b>5.085.025.510</b>  | <b>4.965.006.685</b>  |

|  | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|--|-----------------------|-----------------------|
| Included: Management expenses allocated to the Thai Binh project |                       |                       |
| <b>Total</b>   | <b>0</b>              | <b>-</b>              |

| 9. Production and Business Expenses by Element | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|--|-----------------------|-----------------------|
| - Direct materials cost                        | 464.707.148           | 11.469.624.293        |
| - Labor cost                                   | 17.166.008.500        | 20.784.845.056        |
| - Construction machinery cost                  | 99.885.326            | 229.578.293           |
| - Tools and supplies used cost                 | 0                     | 39.018.550            |
| - Depreciation expense of fixed assets         | 251.675.241           | 911.636.916           |
| - Provision expenses                           | (1.723.534.476)       | 0                     |
| - Outsourced service costs                     | 1.011.907.843         | 6.384.177.899         |
| - Other  | 656.429.431           | 437.502.551           |
| <b>Total</b>                                   | <b>17.927.079.013</b> | <b>40.256.383.558</b> |

| 10. Selling, General and Administrative Expenses   | Cumulative 30/06/2025 | Cumulative 30/06/2024 |
|--|-----------------------|-----------------------|
| b) Deductions from Selling, General and Administrative Expenses                              |                       |                       |
| - Reversal of provisions for product and goods warranty, restructuring, and other provisions |                       |                       |
| - Other deductions   |                       |                       |
| <b>Total</b>   | <b>-</b>              | <b>-</b>              |

| <b>10 - Current Corporate Income Tax Expense</b>   | <b>Cumulative 30/06/2025</b> | <b>Cumulative 30/06/2024</b> |
|--|------------------------------|------------------------------|
| - Corporate income tax expense calculated on taxable income for the current Year             |                              |                              |
| - Adjustment of corporate income tax expense from previous years to current year tax expense |                              |                              |
| - Total current corporate income tax expense   |                              |                              |
|  |                              |                              |

| <b>11 - Deferred Corporate Income Tax Expense (code 52)</b>                 |  |  |
|---|--|--|
| - Deferred tax expense arising from taxable temporary differences           |  |  |
| - Deferred tax expense arising from the reversal of deferred tax assets     |  |  |
| - Deferred tax income arising from deductible temporary differences         |  |  |
| - Deferred tax income arising from unused tax losses and tax incentives     |  |  |
| - Deferred tax income arising from the reversal of deferred tax liabilities |  |  |
| - Total deferred corporate income tax expense                               |  |  |
|   |  |  |

#### **VII - Supplementary information for items presented in the Statement of Cash Flows**

| <b>I - Non-Cash Transactions Affecting the Cash Flow Statement and Cash Held by the Enterprise but Unavailable for Use</b> | <b>Cumulative 30/06/2025</b> | <b>Cumulative 30/06/2024</b> |
|--|------------------------------|------------------------------|
| a - Acquisition of Assets by Directly Assuming Related Debts or Through Finance Lease Transactions:                        |                              |                              |
| -Acquisition of Businesses Through Share Issuance  |                              |                              |
| - Conversion of Debt into Equity   |                              |                              |
| b - Acquisition and Disposal of Subsidiaries or Other Business Units During the Reporting Period:                          |                              |                              |
| - Total value of purchase or disposal  |                              |                              |
| - Portion of Acquisition or Disposal Paid in Cash and Cash Equivalents tiền  |                              |                              |



# IX. Other informations:

1. Events After the Reporting Period: No significant events occurred after the end of the financial year that require adjustment or disclosure in this report.

2 - Transactions and Balances with Related Parties.

During the period, the Company engaged in transactions with related parties as follows:

| Content  | From 01/01/2025 to<br>30/06/2025 | From 01/01/2024 to<br>31/06/2024 |
|--|----------------------------------|----------------------------------|
| <b>Doanh thu</b>   | <b>40.493.907.702</b>            | <b>46.252.676.434</b>            |
| Thai Binh 2 Thermal Power Plant – Grounding and Lightning Protection System Package (Contract No. 43/HĐKT/PVC-PT/TD)   | 3.781.632.175                    | 341.070.459                      |
| Thai Binh 2 Thermal Power Plant – Electromechanical Equipment Installation Package (Contract No. 150404/LILAMA-PVC.PT)   | 8.656.127.898                    |                                  |
| Thai Binh 2 Thermal Power Plant – Ash and Slag Discharge System Package (Contract No. 51/HĐKT/PVC/PVCPT-MIE-VIETTRONICS/ASH)   | 677.930.111                      | 757.678.410                      |
| Thai Binh 2 Thermal Power Plant – Ash Discharge System; Cooling Water Pump Station; HFO Supply System (Contract No. 34/2016/HĐKT/PVC/PVC-PT)                               | 3.865.633.223                    | 664.940.144                      |
| Thai Binh 2 Thermal Power Plant – Paving – Dust Filter Foundation No. 02 (Contract No. 14/2018/HĐKT/PVC/DOBC)  | 840.930.472                      |                                  |
| Thai Binh 2 Thermal Power Plant – Supply of Manpower, Machinery, Equipment, Tools, and Materials (Contract No. 302/HDDV/TB2-PEB-DOBC)                                      | 5.372.469.100                    | 26.492.341.600                   |
| Thai Binh 2 Thermal Power Plant – Supply and Installation of Indoor Lighting System, Sockets, and Switches (Contract No. 32/2023/HĐKT/PETROCON)                            | 6.864.547.603                    | 6.670.069.180                    |
| Thai Binh 2 Thermal Power Plant – Procurement of Equipment and Materials for the ASH System (Contract No. 22/2024/HĐKT/PETROCONS-DOBC/ASH)                                 | 136.984.000                      | 3.121.746.371                    |
| Thai Binh 2 Thermal Power Plant – Emergency Maintenance Service for Main Cooling Pump 2B (Contract No. 11/2025/CNPD/NMND9TB2-DOBC)   | 1.167.434.235                    |                                  |
| Complete Installation of Structures and Conveyor Equipment UED33/43, EAC33/43, and UEX04 (Contract No. 24.839) – Thai Binh 2 Project                                       | 2.256.854.913                    |                                  |
| Thai Binh 2 Thermal Power Plant – Installation of Control Power System for Coal Conveyor (Contract No. CN.TMTT24.1106)   | 1.862.100.000                    |                                  |
| Thai Binh 2 Thermal Power Plant – Dismantling and Installation Service for Cooling Water Pump A – Unit 2 (Contract No. 380/2024/CNPD/NMD9TB2-DOBC)                         | 326.139.324                      |                                  |
| CT nhà máy Nhiệt điện Thái Bình 2- Dịch vụ tháo lắp bơm làm mát chính 1B (HĐ 38/2025/HĐKT/PEB-DOBC/)   | 326.139.324                      |                                  |
| Thai Binh 2 Thermal Power Plant – Supply of Materials and Relocation of 3 Air Conditioners from FPG Laboratory (Minutes dated 01/04/2025)                                  | 89.886.000                       |                                  |
| Thai Binh 2 Thermal Power Plant – Urgent Rental Service for Vibration Repair of Unit 2 (Contract No. 150/2025/PVPGB.NMDTB2)  | 326.139.324                      |                                  |
| Uong Bi 1 Thermal Power Plant – Contract No. 39/2024/HĐKT/PETROCONS-DOBC: Design and Supply of Materials and Equipment to Upgrade DCS Control System                       | 3.942.960.000                    |                                  |
| Song Hau 1 Thermal Power Plant – Contract No. 07/2024/HĐKT/NMD9SH1-DOBC: Procurement of Coal Hopper for Road Coal Transport  |                                  | 582.407.407                      |
| Thai Binh 2 Thermal Power Plant – Inspection and Maintenance of Main Cooling Pump 1B (Contract No. 378/2024/HĐKT/PEB-DOBC/BDBOM)   |                                  | 2.479.250.000                    |
| Southern Petrochemical Complex Project – Package A2: Rental Service for Technological Pipe Installation, Firefighting Pipework, and Piperack (Contract No. 189 TK-QLKT...) |                                  | 1.511.737.863                    |
| Onshore Fabrication and Installation to Support Launching – Dai Hung Oilfield Development Project Phase ... (Contract No. 119/2023/HD/PVCMS-DOBC)                          |                                  | 3.047.040.000                    |
| Coal Hopper as per Design Requirements of Party A (Contract No. 01/2023/MN-DK dated 22/11/2023)  |                                  | 584.395.000                      |
| <b>Purchasing Materials and Hiring Construction Services for Erection Projects.</b>  | <b>-</b>                         | <b>-</b>                         |
| Petroleum Industrial and Civil Construction Joint Stock Company  |                                  |                                  |
| <b>Board of Management's Income</b>  | <b>1.048.222.195</b>             | <b>911.514.951</b>               |
| <b>Dividends Paid to Shareholders.</b>   |                                  |                                  |

| Content  | From 01/01/2025 to<br>30/06/2025 | From 01/01/2024 to<br>31/06/2024 |
|--|----------------------------------|----------------------------------|
| <b>Balances with Related Parties are as follows:</b>   |                                  |                                  |
| <b>Accounts Receivable from Customers</b>  | <b>79.858.222.961</b>            | <b>84.674.912.636</b>            |
| Petrovietnam Construction Joint Stock Corporation  | 36.298.833                       | 36.298.833                       |
| Petrovietnam Construction Joint Stock Corporation- Thai Binh 2 Thermal Power Plant Project Management Board  | 55.088.520.898                   | 65.532.965.778                   |
| Petrovietnam Construction Joint Stock Corporation - Uong Bi Thermal Power Plant Project  | 4.258.396.800                    |                                  |
| PetroVietnam Power Generation Corporation – Vietnam Oil and Gas Group – as per the meeting minutes dated April 1, 2025, supplied materials and relocated 03 air conditioners at the main DC/UPS. | 98.394.600                       |                                  |
| Petroleum Equipment Assembly And Metal Structure Joint Stock Company   | 17.482.000.424                   | 16.252.906.619                   |
| Long Phu Oil and Gas Power Management Board  | 41.870.000                       |                                  |
| Saigon Petroleum Investment and Construction Joint Stock Company.  | 1.062.727.230                    | 1.062.727.230                    |
| Petrovietnam Marine Shipyard Joint Stock Company   | 1.578.501.538                    | 1.578.501.538                    |
| Petrovietnam Low Pressure Gas Distribution Joint Stock Company   | 62.166.603                       | 62.166.603                       |
| Hanoi Petroleum Construction Joint Stock Company (Lien Chieu Construction Warehouse) - Xndo.   | 149.346.035                      | 149.346.035                      |
| <b>Advance Payments from Buyers.</b>   | <b>17.027.202.227</b>            | <b>43.670.501.616</b>            |
| Petrovietnam Construction Joint Stock Corporation  | 17.027.202.227                   | 43.670.501.616                   |
| <b>Other receivables</b>   | <b>26.476.512.026</b>            | <b>26.476.512.026</b>            |
| Petroleum Internal And External Equipment Joint Stock Company  | 26.414.393.577                   | 26.414.393.577                   |
| Saigon Petroleum Investment And Construction Joint Stock Company.  | 62.118.449                       | 62.118.449                       |
| <b>Accounts Payable to Suppliers</b>   | <b>30.636.432.589</b>            | <b>32.053.442.066</b>            |
| Petroleum Industrial And Civil Construction Joint Stock Company.   | 4.105.838.948                    | 3.522.848.425                    |
| Vung Tau Petroleum Transport Joint Stock Company.  | 37.700.000                       | 37.700.000                       |
| Petrovietnam Marine Shipyard Joint Stock Company   | 1.579.741.998                    | 1.579.741.998                    |
| Pve Oil Gas Survey Consultancy Joint Stock Company   | 132.181.490                      | 132.181.490                      |
| Hanoi Petroleum Construction Joint Stock Company   | 88.545.941                       | 88.545.941                       |
| Petroleum Trading Joint Stock Company  | 22.995.000.000                   | 24.995.000.000                   |
| Petrosetco Vung Tau General Services Joint Stock Company   | 1.697.424.212                    | 1.697.424.212                    |
| <b>Other Short-Term Payables and Accruals.</b>   | <b>13.000.000</b>                | <b>13.000.000</b>                |
| Petrovietnam Construction Joint Stock Corporation  | 13.000.000                       | 13.000.000                       |
| <b>Short-Term Borrowing</b>  |                                  | -                                |
| Vietnam Public Joint Stock Commercial Bank - Ba Ria -Vung Tau Branch   | -                                | -                                |

4. Business Segments by Business Field: The main business activity of the Company is construction. During the period, the Company did not have any other significant business activities (accounting for more than 10%); therefore, the financial information in the balance sheet as of June 30, 2025, as well as the revenue and expenses presented in the profit and loss statement for the second quarter of 2025, are all related to construction activities. The Company does not conduct any business activities outside of Vietnam; therefore, the Company does not have any business segments based on geographical regions outside of Vietnam

PREPARED BY

RESPONSIBLE FOR FINANCE - ACCOUNTING

*Phạm Thị Ngọc*

*Đàm Quang Hùng*



**Phạm Văn Thu**