

(MID-YEAR) BALANCE SHEET UNDER THE CIRCULAR No. 200

As at June 30, 2025

The whole company

Unit: Vietnam dong

Items	Code	Note	At the end of the period	At the beginning of the year
ASSETS				
A-SHORT-TERM ASSETS (100=110+120+130+140+150)	100		95,779,078,611	83,117,656,351
I. Cash and cash equivalents	110		28,526,735,372	28,449,127,158
1. Cash	111		28,526,735,372	13,018,186,134
2. Cash equivalents	112		0	15,430,941,024
II. Short-term financial investments	120		5,530,227,971	5,046,100,184
1. Marketable securities	121		51,100,184	51,100,184
2. Provision for Marketable securities (*) (2)	122		0	0
3. Held to-maturity investments	123		5,479,127,787	4,995,000,000
III. Short-term receivables	130		50,473,011,083	38,627,025,704
1. Receivables from customers	131		46,755,793,607	35,993,113,201
2. Advance to the sellers	132		2,678,727,664	1,664,937,288
3. Internal receivables	133			0
4. Receivable under the construction contract plan schedule	134		0	0
5. Loan receivables	135		0	0
6. Other receivables	136		1,038,489,812	968,975,215
7. Provisions for bad short-term receivables (*)	137		0	0
8. Shortage of assets awaiting resolution	139		0	0
IV. Inventories	140		8,804,044,277	8,562,216,387
1. Inventories	141		8,804,044,277	8,562,216,387
2. Provision for inventory discount (*)	149		0	0
V. Other short-term assets	150		2,445,059,908	2,433,186,918
1. Prepaid expenses	151		1,684,689,839	1,335,873,794
2. Deductible VAT	152			1,057,766,816
3. Tax and payables to the State	153		760,370,069	39,546,308
4. Government bonds purchased for resale	154		0	0
5. Other short-term assets	155		0	0
B-LONG-TERM ASSETS (200= 210 + 220 +230 + 240+250+260)	200		154,496,396,526	168,678,889,504
I. Long-term receivables	210		0	0
1. Receivables from customers	211		0	0
2. Investment capital in subsidiaries	212		0	0

Items	Code	Note	At the end of the period	At the beginning of the year
3. Long-term prepayment to sellers	213			
4. Long-term internal receivables	214		0	0
5. Long –term loan receivable	215		0	0
5. Provisions for bad long-term debts (*)	219		0	0
II. Fixed assets	220		129,127,419,105	116,244,706,965
1. Tangible fixed assets	221		122,420,033,629	109,426,674,487
- Historical costs	222		549,694,509,166	525,923,170,515
- Accumulated depreciation (*)	223		-427,274,475,537	-416,496,496,028
2. Fixed assets of finance leasing	224		0	0
- Historical costs	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible fixed assets	227		6,707,385,476	6,818,032,478
- Historical costs	228		7,926,357,000	7,926,357,000
- Accumulated depreciation (*)	229		-1,218,971,524	-1,108,324,522
III. Real estate investment	230		0	0
- Historical costs	231		0	0
- Accumulated depreciation (*)	232		0	0
IV. Long-term work in progress	240		7,922,153,168	33,358,359,092
1. Cost for work in process	241		0	0
2. Construction in progress	242		7,922,153,168	33,358,359,092
V. Long-term financial investment	250		1,059,679,434	1,122,085,178
1. Investment in subsidiaries	251		0	0
2. Investment in joint-venture	252		1,800,000,000	1,800,000,000
3. Other investments in equity instruments	253		0	0
4. Provision for long-term financial investment (*)	254		-740,320,566	-677,914,822
5. Held-to-maturity investments	255		0	0
V. Other long-term assets	260		16,387,144,819	17,953,738,269
1. Long-term prepaid expenses	261		16,387,144,819	17,953,738,269
2. Deferred income tax asset	262		0	0
4. Other long-term assets	268		0	0
TOTAL ASSETS (270 = 100 + 200)	270		250,275,475,137	251,796,545,855
OWNER'S CAPITAL AND LIABILITIES	290		0	0
C-Liabilities	300		108,542,507,523	97,626,382,925
I. Short-term liabilities	310		92,980,677,023	82,217,552,425
1. Payables to sellers	311		28,245,349,763	17,026,623,257
2. Prepayment from customers	312		1,136,665,572	647,285,413
3. Taxes and payables to the State budget	313		4,284,383,819	4,471,566,413
4. Payables to employees	314		25,890,585,962	50,851,198,099
5. Short-term accrued expenses	315		10,342,832,973	1,262,781,285
6. Internal payables	316		0	0

Items	Code	Note	At the end of the period	At the beginning of the year
7. Receivable under the construction contract plan schedule	317		0	0
8. Unrealized turnover	318			0
9. Other short-term payables	319		14,344,945,237	3,767,772,459
10. Short-term borrowings and finance lease liabilities	320		0	0
11. Short-term provisions	321		0	0
12. Bonus and welfare fund	322		8,735,913,697	4,190,325,499
13. Price stabilization fund	323		0	0
14. Government bonds purchased for resale	324		0	0
II. Long-term liabilities	330		15,561,830,500	15,408,830,500
1. Long- term payables to sellers	331		0	0
2. Long-term repayments from customers	332		0	0
3. Long-term accrued expenses	333		0	0
4. Intra-company payables for received operating capital	334		0	0
5. Long-term intra-company payables	335		0	0
6. Long-term unearned revenues	336		0	0
7. Other long-term payables	337		15,561,830,500	15,408,830,500
8. Long-term borrowings and finance lease liabilities	338		0	0
9. Convertible bonds	339		0	0
10. Preferred shares	340		0	0
11. Deferred income tax payables	341		0	0
12. Long-term provisions	342		0	0
13. Science and technology development fund	343		0	0
B- OWNERS' EQUITY (400=410+430)	400		141,732,967,614	154,170,162,930
I. Owner's equity	410		141,732,967,614	154,170,162,930
1. Contributed capital	411		73,269,280,000	73,269,280,000
- Common shares with voting rights	411a		73,269,280,000	73,269,280,000
- Preferred shares	411b			
2. Capital surplus	412			
3. Conversion options on convertible bonds	413			
4. Other capital	414		7,112,926,857	7,112,926,857
5. Treasury shares (*)	415		-804,000	-804,000
6. Differences upon asset revaluation	416		0	0
7. Exchange rate differences	417		0	0
8. Development and investment funds	418		43,045,453,811	43,045,453,811
9. Enterprise reorganization assistance fund	419		0	0
10. Other equity funds	420		0	0
11. Undistributed profit after tax	421		18,306,110,946	30,743,306,262
- Undistributed profit after tax brought forward	421a		2,607,488,564	4,281,813,125
- Undistributed profit after tax in this period	421b		15,698,622,382	26,461,493,137
12. Capital expenditure funds	422			

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Items	Code	Note	At the end of the year	At the beginning of the year
13. Non-controlling interest	429			
II. Funding sources and other funds	430			
1. Funding sources	431		0	0
2. Funds used for fixed asset acquisition	432		0	0
TOTAL OWNER'S EQUITY AND LIABILITIES (440=300+400)	440		250,275,475,137	251,796,545,855

PREPARER

Phạm Thị Thu Huyền

CHIEF ACCOUNTANT

Hoang Thi Thuy Linh
(Signed)

Hanoi, June 30, 2025

APPROVED BY

Phạm Quốc Hưng
(Signed and sealed)



**VIETNAM NATIONAL PETROLEUM GROUP
PETROLIMEX HA NOI TRANSPORTATION AND TRADING JOINT STOCK COMPANY**

Form No. B-02/DN
(Issued together with Circular No. 200/2014/TT-
BTC dated December 22, 2014 by Ministry of
Finance)

MID-YEAR INCOME STATEMENT

Quarter II 2025 (The whole company)

Unit: Dong

Items	Code	Note	Quarter II		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales and service supply	01		306 260 828 363	305 519 694 704	595 928 597 279	598 202 282 030
2. Revenue deductions (05=06+07+08+09)	02					
3. Net revenue on sales and service supply (10=01-05)	10		306 260 828 363	305 519 694 704	595 928 597 279	598 202 282 030
4. Cost of goods sold	11		267 063 146 663	277 289 582 974	525 174 304 256	543 672 536 848
5. Gross profit on sales and service supply (20=10-11)	20		39 197 681 700	28 230 111 730	70 754 293 023	54 529 745 182
6. Revenue from financial activities	21		53 497 978	73 535 460	74 039 014	406 957 552
7. Financial expenses	22		210 256 674	138 058 000	432 291 305	284 058 000
-In which: Loan interest expenses	23					
8. Selling expenses	25		7 876 058 212	6 396 191 103	14 843 669 812	12 526 177 433
9. Administration expenses	26		20 555 013 680	13 322 351 255	35 887 542 466	26 821 553 576
10. Net profit from business activities {30= 20 + (21- 22) - (25+26)}	30		10 609 851 112	8 447 046 832	19 664 828 454	15 304 913 725
11. Other income	31		- 37 232 035	3 561 171	205 181 586	231 498 617
12. Other expenses	32		1 462 215	1 735 632	84 171 336	24 560 221
13. Other profits (40= 31-32)	40		- 38 694 250	1 825 539	121 010 250	206 938 396
14. Gross pretax accounting profits (50=30 + 40)	50		10 571 156 862	8 448 872 371	19 785 838 704	15 511 852 121
15. Current corporate income tax	51		2 155 570 718	1 631 481 622	4 087 216 322	3 150 099 456
16. Deferred corporate income tax	52					
17. Profit after corporate income tax (60=50-51-52)	60		8 415 586 144	6 817 390 749	15 698 622 382	12 361 752 665
18. Basic earnings per share	70		1094	930	2 088	1 687

PREPARER

Phan Thị Thu Huyền

CHIEF ACCOUNTANT

Hoang Thi Thuy Linh

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Hanoi, June 30, 2025

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STATEMENT OF CASH FLOWS

(Direct method) (*)

Quarter II 2025

Unit: Dong

Items	Code	Note	Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		19,785,838,704	15,511,852,121
2. Adjustments for:				
- Depreciation of fixed assets and investment real estate	02		12,944,899,371	14,094,455,065
- Provisions	03		62,405,744	0
- Exchange rate gains and losses due to revaluation of foreign currency items	04			
- Investment gains and losses	05		-314,779,014	-606,957,552
- Interest expense	06		0	0
	07			
3. Operating profit before changes in working capital (08=01+02+03+04+05+06)	08		32,478,364,805	28,999,349,634
- Increase or decrease in receivables	09		-12,478,956,753	1,171,230,939
- Increase or decrease in inventories	10		-241,827,890	-1,762,558,585
- Increase or decrease in payables (excluding interest payable, corporate income tax payable)	11		-1,258,210,667	8,379,098,154
- Increase or decrease in prepaid expenses	12		1,217,777,405	-478,158,683
- Increase or decrease in trading securities	13			
- Interest paid	14		0	0
- Corporate income tax paid	15		-4,424,188,449	-5,587,192,543
- Other cash receipts from operating activities	16			
- Other cash disbursements for operating activities	17		-2,943,396,942	-2,708,171,349
Net cash flow from operating activities (20=08+09+10+11+12+13+14+15+16)	20		12,349,561,509	28,013,597,567



Items	Code	Note	Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year
1	2	3	4	5
II. Cash flows from investing activities				
1. Outflow from purchase and construction of long-term fixed assets and other long-term fixed assets	21		-397,027,345	-62,688,222,526
2. Inflows from liquidation, selling of long-term fixed assets and other long-term fixed assets	22		240,740,000	200,000,000
3. Outflows from loans given and purchases of debt instruments of other entities	23			
4. Recovery of loans given and disposals of debt instruments of other entities	24			4,990,000,000
5. Investments into other entities	25		-484,127,787	
6. Withdrawals of Investments into other entities	26			
7. Proceeds from interests, dividends and profits distributed	27		74,039,014	718,882,561
Net cash flows from investing activities	30		-566,376,118	-56,779,339,965
III. Cash flows from financial activities				
1. Proceeds from stock issuance and capital contributions of owners	31			
2. Capital contribution expense paid for owners, issued share re-purchase of enterprise	32			
3. Proceeds from borrowings	33			
4. Payments of borrowings	34			
5. Payments for financial leasehold assets	35			
6. Dividends and profits paid to owners	36		-11,705,577,177	-10,045,221,816
Net cash flows from financing activities (40=31+32+33+34+35+36)	40		-11,705,577,177	-10,045,221,816
Net cash flows during the period (50=20+30+40)	50		77,608,214	-38,810,964,214
Cash and cash equivalents at the beginning of the period	60		28,449,127,158	68,059,150,431
Effects of fluctuations in foreign exchange rates	61			
Cash and cash equivalents at the end of the period (70= 50+60+61)	70		28,526,735,372	29,248,186,217

PREPARER
(Signed)

Phan Thi Thu Huyền

CHIEF ACCOUNTANT
Hoang Thi Thuy Linh
(Signed)

Hoang Thi Thuy Linh

Hanoi, June 30, 2025

APPROVED BY
Pham Quoc Hung
(Signed and sealed)



**VIETNAM NATIONAL PETROLEUM GROUP
PETROLIMEX HA NOI TRANSPORTATION AND
TRADING JOINT STOCK COMPANY**

V. ADDITIONAL INFORMATION TO ITEMS IN THE BALANCE SHEET

Items	At the end of the quarter	At the beginning of the year
1	3	4
01. Cash	28,526,735,372	13,018,186,134
- Cash on hands	1,654,746,248	1,893,912,280
+ Vietnam dong	1,654,746,248	1,893,912,280
+ Foreign currency		
- Bank deposits	26,066,367,046	10,374,390,120
+ Vietnam dong	26,066,367,046	10,374,390,120
+ Foreign currency		
- Cash in transit	805,622,078	749,883,734
+ Vietnam dong	805,622,078	749,883,734
+ Foreign currency		
02- Financial investments	5,530,227,971	10,431,867,031
- Trading securities	51,100,184	51,100,184
- Held- to- maturity investment	5,479,127,787	10,380,766,847
- Capital contributions in other entities		
+ <i>Investments in joint ventures and associates</i>		
+ <i>Investments in other entities</i>		
03. Accounts receivable from customers	46,755,793,607	35,993,113,201
- Short-term receivables from customers	46,755,793,607	35,993,113,201
- Long-term receivables from customers	0	0
04. Other receivables	1,038,489,812	968,975,215
- Deposit interest receivables	27,320,582	86,796,959
- Receivables from fuel debts for drivers + overtaking tolls	43,937,972	281,433,665
- Receivables from employees	272,950,000	0
- Other short-term receivables	694,281,258	600,744,591
05. Inventories	8,804,044,277	8,562,216,387
- Goods purchased in transit	0	
+ Gasoline		
+ Others	0	
- Raw materials, materials	2,447,296,901	1,687,523,686
- Tools, instruments	246,856,299	216,786,299
+ Gas cylinders		
+ Other tools, instruments	246,856,299	216,786,299

Items	At the end of the quarter	At the beginning of the year
1	3	4
- Work in progress		
- Finished products		
- Goods	6,109,891,077	6,657,906,402
+ Petroleum	3,655,552,644	5,972,209,565
+ Petrochemicals	2,252,971,577	552,124,888
+ Solvent chemicals	201,366,856	133,571,949
+ Other goods		
- Goods consigned for sale		
+ Petroleum		
+ Others		
- Bonded warehouse goods		
- Real estate		
* Explanation of inventories in Annex No. 09		
05. Taxes and receivables from the State (For details, see Annex 06)	760,370,069	39,546,308
06. Long-term assets in progress	7,922,153,168	33,358,359,092
- Long-term work in progress		
- Construction in process	7,922,153,168	33,358,359,092
07. Increase or decrease in tangible fixed assets (For details, see Annex 01)	122,420,033,629	109,426,674,487
08. Prepaid expenses	18,071,834,658	19,289,612,063
- Short-term	1,684,689,839	1,335,873,794
+ Vehicle journey monitoring costs	259,363,748	
+ Prepaid expenses for tools	33,982,477	3,250,614
+ Prepaid expenses for insurance	879,545,206	720,705,492
+ Other short-term prepaid expenses	511,798,408	611,917,688
- Long-term	16,387,144,819	17,953,738,269
+ Tools and equipment	592,271,727	579,576,731
+ Land and infrastructure rent	5,353,938,724	5,500,359,827
+ Repair costs for apartments	238,933,206	529,527,095
+ Tire costs Tires	10,160,439,152	11,281,618,359
+Other long-term prepaid expenses	41,562,010	62,656,257
9. Other Assets		
- Short-Term		
- Long-Term		
10. Borrowings and Finance Leases	0	0
- Short-Term		

Items	At the end of the quarter	At the beginning of the year
1	3	4
- Long-term		
11. Payables to suppliers	28,245,349,763	17,026,623,257
- Short-term payables to suppliers	28,245,349,763	17,026,623,257
12. Taxes and other payables to the State (For details, see Annex 06)	4,284,383,819	4,471,566,413
- Payables	4,284,383,819	4,471,566,413
- Receivables		
13- Payable expenses	10,342,832,973	1,262,781,285
- Short-term payable expenses	10,342,832,973	1,262,781,285
- Long-term payable expenses		
14- Other payables	29,910,482,008	19,176,602,959
- Surplus assets waiting for settlement	10,179,668	10,179,668
- Union funds	1,874,283,148	1,264,519,770
- Social insurance	3,630,230	841
- Health insurance		
- Dividends payable	10,650,792,934	1,715,159,311
- Short-term deposits and bets received		
- Unrealized revenue		0
- Other payables	17,371,596,028	16,186,743,369
15. Deferred income tax assets and Deferred income tax liabilities		
a- Deferred income tax assets		
- Deferred income tax assets related to temporarily deductible differences		
- Deferred income tax assets related to unused tax losses		
- Deferred income tax assets related to unused tax incentives		
- Reversal of deferred income tax assets recorded from previous years		
b- Deferred income tax payable		
- Deferred income tax payable arising from temporary taxable differences		
- Deferred income tax payable recognized from previous years		
22. Owner's equity	141,732,967,614	154,170,162,930
a- Reconciliation of changes in Owner's equity (For details, see Annex 05)		
b- Details of equity investment (For details, see Annex 05)		
c- Transaction of owner's equity with owners and distribution of dividends, dividend sharing (For details, see Annex 05)		

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Items	Ending balance	Beginning balance
1	3	4
- Dividends, profits distributed		
d- Dividends		
- Dividends announced after the end of the accounting period		
+ Dividends declared on common shares		
+ Dividends declared on preferred shares		
- Unrecorded cumulative preferred stock dividends		
d- Shares		
- Number of shares registered for issuance		
- Number of shares sold to the public		
+ Common shares sold to the public		
+ Preferred shares sold to the public		
- Number of shares repurchased		
+ Common shares repurchased		
+ Preferred shares repurchased		
- Number of shares in circulation		
+ Common shares		
+ Preferred shares		
* Par value of outstanding shares		
e- Corporate funds (For details, see Annex 05)		
g- Revenue and expenses, gains and losses are directly recognized in owner's equity according to Accounting Standards (For details, see Annex 09)		
23- Funding sources (For details, see Annex 05)		
24. Outsourced assets		
(1)- Value of outsourced assets		
- Outsourced fixed assets		
- Other outsourced assets		
(2)- total minimum outsourcing amount in the future of the irrevocable fixed asset lease contract		
- Up to 1 year		
- Over 1-5 years		
- Over 5 years		
24.a Goods and materials received for safekeeping, processing		
In which: - Goods kept for the Group		
- National reserve goods		

V. ADDITIONAL INFORMATION TO ITEMS IN INCOME STATEMENT
QUARTER II 2025

Items	Current year	Previous year
1	2	3
1. Revenue from sales and service supply (Code 10)	306 260 828 363	307 307 508 512
Where:		
- Sales revenue	186 796 461 726	202 341 551 882
+ Domestic direct sales revenue	186 796 461 726	395 550 670 985
+ Export, re-export and transit sales revenue		
+ Subsidy and price support revenue		
+ Internal sales revenue		
+ Internal Group		
+ Internal Company		
- Service supply revenue	119 464 366 637	104 965 956 630
Where: Export revenue		
Internal supply revenue	118 977 549 381	104 424 081 947
+ Internal Group	117 793 889 636	103 392 673 439
+ Internal Company	1 183 659 745	1 031 408 508
- Construction contract revenue		
+ Construction contract revenue recorded in the period		
+ Total accumulated revenue of construction contracts recorded up to the time of preparing the financial statements		
2. Revenue deductions (Code 02)		
- Trade discounts		
- Sales discounts		
- Returned sales		
- VAT payable (under the direct method)		
- Special consumption tax		
- Export tax		

Items	Current year	Previous year
1	2	3
- Environmental Protection Tax		
3. Cost of goods sold	267 063 146 663	279 077 396 782
- Cost of goods sold	175 322 097 512	190 908 715 584
- Cost of finished products sold		
- Cost of services provided	91 741 049 151	88 168 681 198
- residual value, transfer and liquidation costs of investment real estate sold.		
- Investment Real Estate Business Expenses		
- Inventory Losses		
- Over-standard expenses		
- Provision for inventory depreciation		
4. Revenue from financial activities (Code 21)	53 497 978	60 462 892
- Interest on deposits, loans	53 497 978	61 526 454
- Interest on investments in bonds, promissory notes, treasury bills		
- Dividends, distributed profits		
- Foreign currency sales profits		
- Realized exchange rate differences		
- Unrealized exchange rate differences		
- Deferred sales profits		
- Other financial revenue		
5. Financial Expenses (Code 22)	210 256 674	138 058 000
- Loan Interest		
- Payment Discounts, Deferred Sales Profits	171 963	
- Losses from Liquidation of Short-term and Long-term Investments		
- Foreign currency sales losses		
- Realized exchange rate differences		
- Unrealized exchange rate differences		
- Provision for Short-term and Long-term Investments		

Items	Current year	Previous year
1	2	3
- Other financial expenses	210 084 711	138 058 000
6. Other income (Code 31)	- 37 232 035	3 561 171
- Liquidation and sale of fixed assets		
- Other revenues	- 37 232 035	3 561 171
7. Other expenses (Code 32)	1 462 215	1 735 632
- Other items	1 462 215	1 735 632
8. Selling and administrative expenses (Code 24+25)		
8.1. Business management expenses during the period	20 555 013 680	13 309 278 687
+ Labor expenses	13 850 686 775	8 168 388 163
+ Management materials		
+ Office supplies	112 591 151	126 437 907
+ Fixed asset depreciation	365 652 301	252 534 877
+ Taxes, fees and charges	1 365 812 068	1 472 426 547
+ Provisions		
+ Outsourced services	1 306 166 499	832 783 459
+ Other cash expenses	3 554 104 886	2 456 707 734
8.2. Selling expenses during the period	7 876 058 212	6 396 191 103
+ Labor expenses	4 748 225 104	3 912 929 047
+ Raw material and packaging		
+ Tools and supplies	51 239 547	23 938 474
+ Fixed asset depreciation	454 747 297	496 754 621
+ Warranty		
+ Outsourced services	1 694 406 170	1 394 534 745
+ Other cash expenses	927 440 094	568 034 216
9. Current corporate income tax expenses (Code 51)	2 155 570 718	1 617 127 578
- Corporate income tax expenses calculated on taxable income in the current year	2 155 570 718	1 617 127 578
- Adjusting Corporate income tax expenses of previous years into current income tax expenses of the current year	0	

Items	Current year	Previous year
1	2	3
10. Deferred corporate income tax expense (Code 52)	0	
- Deferred corporate income tax expense from temporary taxable income	0	
- Deferred corporate income tax expense from the reversal of deferred tax assets	0	
- Deferred corporate income tax income from deductible temporary differences	0	
- Deferred corporate income tax income from taxable losses and unused tax incentives	0	
- Deferred corporate income tax income from the reversal of deferred tax payables	0	
9. Production and business costs by element	0	
- Raw material and material costs	38 070 478 447	75 286 074 763
- Labor costs	49 893 998 863	80 615 129 354
Including: Salary	39 254 360 071	65 466 649 708
- Fixed asset depreciation	6 308 419 399	13 974 870 061
- Outsourced service	11 890 986 313	20 486 167 713
- Other cash costs	14 008 238 019	21 804 097 257

Annex No. 01. Increase and decrease of tangible fixed assets

Items	Code	Houses and structures	Machine and equipment	Transmission vehicles	Management tools and equipment	Other fixed assets	Total
1	2	3	4	5	6	7	8
Historical cost of tangible fixed assets	11	0	0	0	0		
Beginning balance	12	49,594,729,067	7,125,836,603	467,990,341,920	1,212,262,925	0	525,923,170,515
Increase during the year	13	0	38,000,000	25,549,539,258	243,001,727	0	25,830,540,985
- Purchases	131		38,000,000	25,549,539,258	243,001,727		25,830,540,985
- Completed construction investment	132						0
- Internal Group	133						0
- Internal Company	134						0
- Other increases	135						0
Decrease during the year	14	0	0	2,059,202,334			2,059,202,334
- Transfer to Investment Real Estate	141						
- Liquidation, sale	142			2,059,202,334			2,059,202,334
- Internal Group	143						
- Internal Company	144						0
- Other decreases	145						
Ending balance	15	49,594,729,067	7,163,836,603	491,480,678,844	1,455,264,652	0	549,694,509,166
Accumulated depreciation	16	0	0	0	0	0	
Beginning balance	17	33,349,917,847	6,775,514,806	375,326,395,183	1,044,668,192	0	416,496,496,028
Increase during the year	18	1,314,659,250	75,275,753	11,409,243,808	40,695,316	0	12,839,874,127
- Depreciation during the year	181	1,314,659,250	75,275,753	11,409,243,808	40,695,316		12,839,874,127
- Internal Group	182						
- Internal Company	183						0

Items	Code	Houses and structures	Machine and equipment	Transmission vehicles	Management tools and equipment	Other fixed assets	Total
1	2	3	4	5	6	7	8
- Other increases	184						0
Decreases during the period	19	0	0	2,059,202,334	2,692,284	0	2,061,894,618
- Transfer to Investment Real Estate	191						
- Liquidation, sale	192			2,059,202,334			2,059,202,334
- Internal Group	193						0
- Internal Company	194						0
- Other decreases	195				2,692,284		2,692,284
Ending balance	20	34,664,577,097	6,850,790,559	384,676,436,657	1,082,671,224	0	427,274,475,537
Remaining value of tangible fixed assets	21	0	0	0	0	0	0
-At the beginning of the year	22	16,244,811,220	350,321,797	92,663,946,737	167,594,733	0	109,426,674,487
-At the end of the period	23	14,930,151,970	313,046,044	106,804,242,187	372,593,428	0	122,420,033,629



Annex 3: Increase/decrease in intangible fixed assets

The whole company

Items	Code	Land use right	Copyright, patent	Trade mark	Computer software	Othe intangible assets	Total
1	2	3	4	5	6	7	8
Historical cost of intangible fixed assets	11	0	0	0	0		0
Beginning balance	12	4,847,480,000	0	0	2,726,890,000	351,987,000	7,926,357,000
Increase during the year	13				0	0	
- Purchase during the year	131						
- Internally generated	132						
- Internal Group	133						
- Internal Company	134						
- Increase due to business consolidation	135						
- Other increases	136						
Decrease during the year	14	0	0	0	0	0	0
- Disposal, sale	141						
- Internal Group	142						
- Internal Company	143						
- Other decreases	144						0
Ending balance	15	4,847,480,000	0	0	2,726,890,000	351,987,000	7,926,357,000
Accumulated depreciation	16				0	0	0
Beginning balance	17	153,076,500	0	0	603,261,022	351,987,000	1,108,324,522
Increase during the year	18	4,437,000	0		106,210,002	0	110,647,002
- Depreciation during the year	181	4,437,000			106,210,002		110,647,002
- Internal Group	182						
- Internal Company	183						
- Other increases	184						
Decrease during the year	19	0	0	0	0	0	0
- Disposal, sale	191						

Items	Code	Land use right	Copyright, patent	Trade mark	Computer software	Othe intangible assets	Total
1	2	3	4	5	6	7	8
- Internal Group	192						
- Internal Company	193						
- Other decreases	194						0
Ending Balance	20	157,513,500	0	0	709,471,024	351,987,000	1,218,971,524
Remaining value of intangible assets	21						
-At the beginning of the Year	22	4,694,403,500	0		2,123,628,978	0	6,818,032,478
-At the end of the period	23	4,689,966,500	0		2,017,418,976	0	6,707,385,476

Annex 6. Payments to the Budget - Whole Company

Items	Code	Beginning balance		Beginning balance		Ending balance	
		Receivable	Payable	Paid	Payable	Receivable	Payable
I	2	3	4	5	6	7	8
1. Tax (10=11+...+19)	10	39,546,308	4,471,566,413	22,554,598,534	21,646,592,179	760,370,069	4,284,383,819
1. VAT on domestic goods	11		463,536,509	7,780,732,454	9,407,424,046		2,090,228,101
2. VAT on imported goods	12		0				0
3. Special consumption tax	13		0				0
4. Export and import tax	14		0				0
5. Corporate income tax	15		2,492,542,845	4,424,188,449	4,087,216,322		2,155,570,718
6. Personal income tax	16	39,546,308	1,515,487,059	7,558,921,286	5,402,857,636	718,707,899	38,585,000
7. Resource tax	17		0				0
8. Real estate tax and land rent	18		0	2,790,756,345	2,749,094,175	41,662,170	
9. Other taxes	19		0				0
9.1. Environmental protection tax	191		0				0
9.2. Other taxes	192		0	13,000,000	13,000,000		0
II. Other payables (30=31+32+33)	30	0	0			0	0
1. Surcharges	31						
2. Fees and charges	32			82,861,496	82,861,496		
3. Other amounts	33						
Total	40	39,546,308	4,471,566,413	22,554,598,534	21,646,592,179	760,370,069	4,284,383,819

Annex 5. Owner's equity reconciliation

Items	Code	Beginning balance	Increase in the year	Where		Decrease in the year	Where		Ending balance
				In Group	In Company		In Group		
1	2	3	4	5	6	7	8		10
I/ Owner's equity	1	154,170,162,930	0	0	0	0	0		141,332,967,614
1- Owner's equity	101	73,269,280,000					0		73,269,280,000
- State capital contribution	1011	37,413,260,000					0		37,413,260,000
- Other capital contribution	1012	35,856,020,000					0		35,856,020,000
2- Share capital surplus	102	0					0		0
3- Other capital of the owner	103	7,112,926,857					0		7,112,926,857
4- Treasury shares	104	-804,000					0		-804,000
5- Difference in asset revaluation	105	0					0		0
6- Exchange rate difference	106	0					0		0
7- Development investment fund	107	43,045,453,811					0		43,045,453,811
8- Financial reserve fund	108	0					0		0
9- Other funds of owner's equity	109	0					0		0
10- Undistributed profit after tax	110	30,743,306,262		0	0		0		17,906,110,946
10.1- Undistributed profit in the previous year	1101	30,743,306,262				28,135,817,698	0		2,607,488,564
10.2- Undistributed profit in the current year	1102		15,298,622,382				0		15,298,622,382
11- Investment capital for capital construction	111	0					0		0

Annex 8. Long-term financial investment

Items	At the beginning of the year		Increase in the period		Decrease in the period		At the end of the period		Reason
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
1	2	3	4	5	6	7	8	9	10
Investment in subsidiaries									
Investment in joint ventures and associates	180,000	1,800,000,000					180,000	1,800,000,000	
Petrolimex Auto Repairing Service and Trading Joint Stock Company	180,000	1,800,000,000					180,000	1,800,000,000	
Other long-term investments									
Investment in stocks									
Investment in treasury bills and promissory notes									
Long-term loans									
Other long-term investments									



Annex 10: Explanation of Construction in progress

Unit: Dong

ITEMS	Code	At the end of quarter	At the beginning of the year
1	2	3	4
Total		7,922,153,168	33,358,359,092
- Petrol Station Project No. 1		371,934,260	263,600,926
- Dai Ang Petrol Station Project		7,479,979,817	7,479,979,817
- Sports Stadium-Company Office		70,239,091	70,239,091
- Investment in means of transport			25,544,539,258

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4. Note to the financial statements

**VIETNAM NATIONAL PETROLEUM GROUP
PETROLIMEX HA NOI TRANSPORTATION AND
TRADING JOINT STOCK COMPANY**

Form No. B 09/DN
(Issued together with Circular No.200/2014/TT-BTC
dated December 22, 2014 by Ministry of Finance)

NOTES TO FINANCIAL STATEMENTS

Quarter II, 2025

I. Operation characteristics of the company

1. Form of capital ownership: Joint Stock Company
2. Business fields: Transportation, petroleum agency, repair, import and export of automobiles, spare parts and supplies, trade in gas and laundry detergent
3. Business lines: Commercial services
4. Normal production and business cycle.
5. Operation characteristics in the fiscal year that affect the financial statements.
6. Business structure
 - List of subsidiaries;
 - List of joint ventures and associates: + Petrolimex Auto Repair Joint Stock Company
 - List of affiliated units without legal status for dependent accounting
 - + Branch of Petrolimex Ha Noi Transportation and Trading Joint Stock Company in Bac Ninh
 - + Branch of Petrolimex Ha Noi Transportation and Trading Joint Stock Company in Lao Cai

II. Accounting period, currency used in accounting

1. Annual accounting period (starting from January 01 to December 31).
2. Currency used in accounting: VND

III. Applicable accounting standards and regimes

1. Applicable accounting regime: according to the Circular No. 200/2014/TT-BTC dated December 22, 2014 by the Ministry of Finance
2. Declaration on compliance with accounting standards and regimes

IV. Applicable accounting policies

1. Principles for converting Financial Statements in foreign currencies into Vietnam Dong (In case the accounting currency is different from Vietnam Dong)
2. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows;
3. Principles for recognizing cash and cash equivalents.
4. Accounting principles for financial investments
 - a) Trading securities;

- b) Held-to-maturity investments;
- c) Loans;
- d) Investments in subsidiaries; joint ventures and associates;
- dd) Investments in capital instruments of other entities;
- e) Accounting methods for other transactions related to financial investments.

5. Principles for accounting for receivables

6. Principles for recognizing inventories:

- Principles for recognizing inventories;
- Method for calculating inventory value;
- Accounting method for inventories;
- Method of setting up provision for inventory devaluation.

7. Principles of recognizing and depreciating fixed assets, financial lease fixed assets, investment real estate:

8. Accounting principles for business cooperation contracts.

9. Accounting principles for deferred corporate income tax.

10. Accounting principles for prepaid expenses.

11. Accounting principles for payables

12. Principles of recognizing loans and financial lease liabilities

13. Principles of recognizing and capitalizing borrowing costs:

14. Principles of recognizing accrued costs.

15. Principles and methods of recognizing provisions for payables.

16. Principles for recognizing unrealized revenue

17. Principles for recognizing convertible bonds

18. Principles for recognizing the owners' equity

- Principles for recognizing the owners' contributed capital, capital surplus, convertible bond options, other owners' capital.

- Principles for recognizing asset revaluation differences.

- Principles for recognizing exchange rate differences.

- Principles for recognizing undistributed profits.

19. Principles and methods for recognizing revenue:

- Sales revenue;
- Service supply revenue;
- Financial revenue;
- Construction contract revenue.
- Other income

20. Accounting principles for revenue deductions
21. Accounting principles for cost of goods sold.
22. Accounting principles for financial costs.
23. Accounting principles for selling costs and business management costs.
24. Principles and methods of recognizing current corporate income tax expenses, deferred corporate income tax expenses.
25. Other accounting principles and methods.

IX. Other information

1. Contingent liabilities, commitments and other financial information:
2. Events after the close date of the annual accounting period:
3. Information about related parties:
4. Presentation of assets, revenue, business results by segment (by business sector or geographical area) according to the Accounting Standard No. 28 "Segment reporting" (1):
5. Comparative information (changes in information in the Financial Statements of previous accounting periods): Due to changes in the accounting regime according to the Circular No. 200/2014/TT-BTC
6. Information about the going-concern basis:
7. Other information:

Preparer
(Signature and full name)

Phan Thị Thu Huyền

Chief Accountant
(Signature and full name)

Hoang Thi Thuy Linh

(Signed)

June 30, 2025
APPROVED BY
(Signature, full name, seal)

DIRECTOR
Pham Quoc Hung
(Signed and sealed)

