

**PETROVIETNAM CHEMICAL AND SERVICES JOINT
STOCK CORPORATION**

Form No. B 01 - DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister
of Finance)

(SEPARATE FINANCIAL STATEMENTS)

6th Floor, Petroleum Institute Building, No. 167 Trung Kinh - Yen Hoa - Hanoi

FINANCIAL STATEMENT REPORT

As of March 31, 2026

Unit: VND

INDICATORS	Code	Interpretation	31/03/2026	01/01/2026
1	2	3	4	5
A - SHORT-TERM ASSETS -	100		993.560.142.701	1.267.615.540.710
I. Cash and cash equivalents	110		93.164.243.078	38.180.106.999
1. Money	111		83.164.243.078	38.180.106.999
2. Cash equivalents	112		10.000.000.000	
II. Short-term financial investments	120		176.600.000.000	194.600.000.000
1. Trading securities	121			
2. Provision for impairment of trading securities(*)	122			
3. Investment held until maturity.	123		176.600.000.000	194.600.000.000
III. Short-term receivables	130		695.161.230.828	1.010.785.566.741
1. Short-term receivables from customers	131		586.879.798.764	916.175.443.457
2. Prepayment to short-term suppliers	132		52.317.187.329	54.884.922.308
3. Short-term intercompany receivables	133		-	-
4. Payments must be collected according to the progress schedule	134			
5. Other short-term receivables	136		87.760.715.511	71.601.891.752
6. Provision for doubtful short-term receivables (*)	137		(31.796.470.776)	(31.876.690.776)
7. Assets awaiting processing	139		-	-
IV. Inventory	140		20.197.909.810	16.870.152.573
1. Inventory	141		27.792.642.283	24.464.885.046
2. Provision for inventory devaluation(*)	142		(7.594.732.473)	(7.594.732.473)
V. Short-term biological assets	150		-	-
1. Livestock raised for short-term, one-time production.	151			
2. Crops grown seasonally or for short-term, single-product prod	152			
3. Provision for short-term losses of biological assets (*)	153			
V. Other current assets	160		8.436.758.985	7.179.714.397
1. Short-term prepaid expenses	161		66.829.621	114.492.666
2. Deductible VAT	162		8.040.885.212	6.848.617.547
3. Taxes and other amounts due to the State	163		329.044.152	216.604.184
4. Government bond repurchase transactions	164			
5. Other current assets	165		-	-
B - LONG-TERM ASSETS	200		536.466.628.891	539.855.156.872
I. Long-term receivables	210		2.248.624.460	2.248.624.460
1. Long-term receivables from customers	211			
2. Long-term upfront payment to the seller.	212			
3. Business capital of subsidiary units	213		-	-
4. Long-term intercompany receivables	214			

5. Other long-term receivables	215		2.248.624.460	2.248.624.460
7. Provision for long-term doubtful receivables (*)	216			
II. Fixed Assets	220		19.244.852.307	21.288.973.395
1. Tangible fixed assets	221		17.578.579.120	19.595.707.612
- Original price	222		138.317.171.536	138.317.171.536
- Accumulated depreciation value(*)	223		(120.738.592.416)	(118.721.463.924)
2. Fixed assets under finance lease	224			
- Original price	225			
- Accumulated depreciation value(*)	226			
3. Intangible fixed assets	227		1.666.273.187	1.693.265.783
- Accumulated depreciation value(*)	229		(2.769.247.281)	(2.742.254.685)
III. Long-term biological assets	230			
IV. Investment Properties	240		55.605.943.923	56.821.267.290
- Original price	241		151.876.088.685	151.876.088.685
- Accumulated depreciation value(*)	242		(96.270.144.762)	(95.054.821.395)
V. Long-term work-in-progress assets	250		379.918.725	379.918.725
1. Long-term work-in-progress production and business costs	251			
2. Construction in progress costs	252		379.918.725	379.918.725
V. Long-term financial investment	260		458.738.300.006	458.738.300.006
1. Investing in Subsidiaries	261		458.738.300.006	458.738.300.006
2. Investing in joint ventures and affiliated companies.	262		12.769.655.880	12.769.655.880
3. Investing capital in other entities.	263			
4. Provision for long-term financial investments (*)	264		(12.769.655.880)	(12.769.655.880)
5. Investment held until maturity.	265			
6. Provision for long-term investments held to maturity (*)	266			
VI. Other long-term assets	270		248.989.470	378.072.996
1. Long-term upfront costs	271		248.989.470	378.072.996
2. Deferred income tax assets	272			
3. Long-term equipment, supplies, and spare parts.	273			
4. Other long-term assets	274		-	-
TOTAL ASSETS (290 = 100 + 200)	280		1.530.026.771.592	1.807.470.697.582
TARGETS	Code	Interpretation	31/03/2026	01/01/2026
1	2	3	4	5
A - LIABILITIES	300		604.790.989.046	888.362.548.097
I. Short-term debt	310		603.174.038.866	886.745.597.917
1. Short-term payables to suppliers.	311		307.174.954.676	359.292.699.542
2. Short-term advance payment by the buyer	312		5.946.769.849	7.795.372.233
3. Dividends and profits must be paid.	313		1.374.429.689	1.374.429.689
4. Taxes and other payments due to the State	314		679.027.013	298.944.175
5. Workers must be paid.	315		4.340.928.489	5.392.028.515
6. Short-term payables	316		14.325.262.738	26.069.876.117
7. Short-term internal payments required.	317		-	-

8. Payment must be made according to the progress of the short-term	318			
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320		17.040.034.048	17.749.962.113
11. Short-term loans and financial leases	321		252.457.724.129	468.644.887.298
12. Short-term provisions for liabilities	322		-	-
13. Reward and Welfare Fund	323		(165.091.765)	127.398.235
14. Price Stabilization Fund	324			
15. Government bond repurchase transactions	325			
II. Long-term debt	330		1.616.950.180	1.616.950.180
1. Long-term payment to the seller.	331		-	-
2. Buyers pay in advance for a long term.	332			
3. Taxes and other long-term payments to the State.	333			
4. Long-term costs	334			
5. Internal payments for working capital.	335			
6. Long-term internal payment required.	336			
7. Revenue awaiting long-term allocation	337		-	-
8. Other long-term payables	338		-	-
9. Long-term loans and financial leases	339		-	-
10. Convertible bonds	340			
11. Preferred stock	341			
12. Deferred income tax payable	342			
13. Long-term provisions for liabilities	343		1.616.950.180	1.616.950.180
14. Science and Technology Development Fund	344		-	-
B - EQUITY	400		925.235.782.546	919.108.149.485
I. Equity	410		925.235.782.546	919.108.149.485
1. Owner's equity contribution	411		811.944.630.000	811.944.630.000
- Common stock with voting rights	411a		811.944.630.000	811.944.630.000
- Preferred stock	411b			
2. Shareholder surplus	412		39.728.981.618	39.728.981.618
3. Bond conversion option	413			
4. Other owner's equity	414			
5. Shares repurchased from oneself (*)	415		-	-
6. Revaluation difference of assets	416			
7. Exchange rate differences	417		-	-
8. Development Investment Fund	418		50.690.540.088	50.690.540.088
9. Other funds belonging to equity capital	419			
10. Undistributed after-tax profit	420		22.871.630.840	16.743.997.779
- Undistributed net profit accumulated up to the end of the previous period	420a		16.743.997.779	5.278.932.538
- Undistributed net profit for this period	420b		6.127.633.061	11.465.065.241
11. Capital investment sources for construction projects.	429			
II. Funding Sources and Other Funds	430		-	-
1. Funding sources	431		-	-
2. Sources of funding that formed the fixed assets.	432			
TOTAL CAPITAL	440		1.530.026.771.592	1.807.470.697.582

Dated 24 /04/2026

Preparer

Dao Thi Duc Hanh

Chief Accountant

Tran Van Trinh

Deputy General Director



Bui Tuan Ngoc

PETROVIETNAM CHEMICAL AND SERVICES JOINT
STOCK CORPORATION

(SEPARATE FINANCIAL STATEMENTS)

Form No. B 02 - DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of
the Minister of Finance)

6th Floor - Petroleum Institute Building, No. 167 Trung Kinh Street - Yen Hoa Ward - Hanoi City

INCOME STATEMENT

As of March 31, 2026

Unit: VND

INDICATORS	Code	Interpr etation	Quarter I		Accumulated from Beginning of the Year to End of this period	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales and services	01		400 151 580 372	256 214 763 950	400 151 580 372	256 214 763 950
2. Revenue deductions	02					
3. Net revenue from sales and services (10 = 01-02)	10		400 151 580 372	256 214 763 950	400 151 580 372	256 214 763 950
4. Cost of goods sold	11		394 281 245 936	253 388 080 926	394 281 245 936	253 388 080 926
5. Gross profit from sales and services (20 = 10-11)	20		5 870 334 436	2 826 683 024	5 870 334 436	2 826 683 024
6. Profit/loss from the sale and liquidation of investment properties.	21					
7. Financial operating revenue	22		18 683 653 757	15 952 788 044	18 683 653 757	15 952 788 044
8. Financial costs	23		4 308 522 943	1 338 396 436	4 308 522 943	1 338 396 436
In which: Interest expense	24		3 477 183 398	606 898 936	3 477 183 398	606 898 936
9. Cost of goods sold	25		1 091 296 756	1 237 803 871	1 091 296 756	1 237 803 871
10. Business management costs	26		12 884 225 832	14 344 416 833	12 884 225 832	14 344 416 833
11. Net profit from business operations (30 = 20 + 21 + (22 -23) - (25 + 26)	30		6 269 942 662	1 858 853 928	6 269 942 662	1 858 853 928
12. Other income	31		128 266 351	1 397 880 279	128 266 351	1 397 880 279
13. Other expenses	32		270 575 952	1 200 291 671	270 575 952	1 200 291 671
14. Other profit (40=31-32)	40		- 142 309 601	197 588 608	- 142 309 601	197 588 608
15. Total accounting profit before tax (50 = 30 + 40)	50		<u>6 127 633 061</u>	<u>2 056 442 536</u>	<u>6 127 633 061</u>	<u>2 056 442 536</u>
16. Current Corporate Income Tax Expense	51			500 000		500 000
17. Deferred Corporate Income Tax Expense	52					
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		<u>6 127 633 061</u>	<u>2 055 942 536</u>	<u>6 127 633 061</u>	<u>2 055 942 536</u>

Preparer

Dao Thi Duc Hanh

Chief Accountant

Tran Van Trinh

Dated 24/04/2026

Deputy General Director

Bui Tuan Ngoc

(SEPARATE FINANCIAL STATEMENTS)

6th Floor - Vietnam Petroleum Institute Building, No. 167 Trung Kinh Street - Yen Hoa Ward - Hanoi City

CASH FLOWS STATEMENT

(Indirect method)

As of March 31, 2026

Unit: VND

No	Target	Code	Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year
I	CASH FLOW FROM OPERATIONS			
1	Profit before tax	01	6 127 633 061	2 056 442 536
2	Adjustments for amounts			
	- Depreciation of fixed assets and investment properties	02	3 259 444 455	3 347 846 523
	- Provisions	03	- 80 220 000	- 238 691 050
	- Gains and losses from exchange rate differences resulting from the revaluation of monetary items denominated in foreign currencies.	04	- 7 747 129	- 32 404 726
	- Profit and loss from investment activities	05	- 17 852 314 212	- 15 081 087 503
	- Interest expense	06	3 477 183 398	606 898 936
	- Other adjustments	07		
3	Profit from business operations before changes in working capital	08	- 5 076 020 427	- 9 340 995 284
	Increase or decrease in accounts receivable.	09	330 675 098 311	178 432 409 835
	Increase or decrease in inventory	10	- 3 327 757 237	- 1 219 414 367
	Increase or decrease in liabilities (excluding interest payable and corporate income tax payable)	11	- 65 616 780 018	- 12 231 928 475
	Increase or decrease upfront costs	12	176 746 571	- 208 357 498
	- Interest already paid	14	- 5 624 882 100	- 620 221 022
	- Corporate income tax already paid	15		- 500 000
	- Other income from business operations	16		
	- Other expenses for business operations	17	- 286 626 774	- 447 643 033
	Net cash flow from operating activities	20	250 919 778 326	154 363 350 156
II.	CASH FLOW FROM INVESTING ACTIVITIES			
1	Cash spent on purchasing, constructing fixed assets and other long-term assets.	21		
2	Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22		
3	Money spent on loans and purchasing debt instruments from other entities.	23	- 50 000 000 000	- 80 000 000 000
4	Recovered funds from loans, resale of debt instruments from other entities.	24	68 000 000 000	65 000 000 000
5	Spending money to invest capital in other entities.	25		
6	Recovered investment capital contributed to other entities	26		
7	Interest income from loans, dividends, and distributed profits.	27	2 241 766 301	3 627 480 714
	Net cash flow from investing activities	30	20 241 766 301	- 11 372 519 286
III.	CASH FLOW FROM FINANCING ACTIVITIES			
1	Funds raised from issuing shares and receiving capital contributions from owners.	31		
2	The money is used to return capital contributions to owners and to repurchase shares issued by the company.	32		
3	Money received from borrowing	33	117 455 745 051	64 598 849 325
4	Loan principal repayment	34	- 333 642 908 220	- 217 311 821 822
5	Dividends, profits paid to the owners.	36		
	Net cash flow from financing activities	40	- 216 187 163 169	- 152 712 972 497
	Net cash flow during the period (50=20+30+40)	50	54 974 381 458	- 9 722 141 627
	Cash and cash equivalents at the beginning of the year	60	38 180 106 999	177 513 572 081
	The impact of changes in foreign exchange rates	61	9 754 621	32 441 152
	Cash and cash equivalents at the end of the period (70=50+60+61)	70	93 164 243 078	167 823 871 606

Dated 24/04/2026

Preparer

Dao Thi Duc Hanh

Chief Accountant

Tran Van Trinh

Deputy General Director

Bui Tuan Ngoc

NOTES TO FINANCIAL STATEMENTS

As of March 31, 2026

I. CHARACTERISTICS OF BUSINESS ACTIVITIES

1. Form of capital ownership: Joint Stock Company

Charter capital

State capital: 29,231,380 shares (36%)

Other capital: 51,963,083 shares (64%)

2. Business fields: Industry, trade, services

3. Business lines: Production and trading of petroleum chemicals

4. Normal business production cycle: Year

5. Characteristics of the business's operations during the fiscal year that affect the financial statements.

6. Business structure

List of subsidiaries

- Total number of subsidiaries: 06

+ Number of consolidated subsidiaries: 06

+ Number of non-consolidated subsidiaries: 0

List of important consolidated subsidiaries:

+DMC-Southern Petroleum Chemicals Joint Stock Company

Address: No. 24/8 Le Thanh Tong - Rach Dua Ward, Ho Chi Minh City

Ownership ratio: 51%

Voting rights ratio: 51%

+ M-I Vietnam Oil and Gas Services Company Limited

Address: No. 99 Le Loi, Vung Tau Ward, Ho Chi Minh City

Ownership ratio: 51%

Voting rights ratio: 51%

+ Drilling Fluids and Oilfield Services Company Limited

Address: No. 35, 30/4 Street - Tam Thang Ward - Ho Chi Minh City

Ownership ratio: 100%

Voting rights ratio: 100%

+ PVChem - Tech Co., Ltd.

Address: 12th Floor, Vietnam Petroleum Institute, 167 Trung Kinh, Yen Hoa, Hanoi

Ownership ratio: 100%

Voting rights ratio: 100%

+ PVChem - CS Company Limited

Address: No. 163 Hai Ba Trung, Xuan Hoa Ward, Ho Chi Minh City

Ownership ratio: 100%

Voting rights ratio: 100%

+ PVChem Industrial Technical Services Company Limited

Address: 12th Floor, Vietnam Petroleum Institute, 167 Trung Kinh, Yen Hoa, Hanoi

Ownership ratio: 100%

Voting rights ratio: 100%

- Subsidiaries excluded from the consolidation process: none

List of joint ventures and affiliated companies

+ DMC - VTS Joint Venture Company Limited

Address: Phakhavok Village, Vilabouly District, Savannakhet Province, Laos

Ownership ratio: 38.61%

Voting rights ratio: 30%

List of affiliated units without legal status and dependent accounting

DMC Corporation Branch - Drilling Fluids and Well Services Company (DMC-WS) - No. 35, 30/4 Street - Tam Thang Ward - Ho Chi Minh City

PVChem Corporation Branch - Industrial Technical Services Branch (PVChem-ITS) - 12th floor, Vietnam Petroleum Institute Building, No. 167 Trung Kinh Street - Yen Hoa Ward - Hanoi

PVChem Corporation Branch - Applied Research and Technical Services Center Branch (PVChem-RT) - 6th floor, Vietnam Petroleum Institute Building, No. 167 Trung Kinh Street - Yen Hoa Ward - Hanoi

PVChem Corporation Branch - Petroleum Chemical Services Branch (PVChem-CS) - No. 163 Hai Ba Trung - Xuan Hoa Ward - Ho Chi Minh City

7. Statement on comparability of information on financial statements: It compared with the same period of the previous year/semi-year

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Annual accounting period (Starting from January 1st and ending on December 31st)

2. Unit of currency used in accounting: VND

III. STANDARDS AND APPLICATION

1. Applicable accounting system: Enterprise accounting system issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance.

2. Statement on compliance with Accounting Standards and Accounting Regime: Financial statements are prepared and presented in accordance with Vietnamese Accounting Standards and Regime.

IV. ACCOUNTING POLICIES APPLIED

1. Principles for converting Financial Statements prepared in foreign currency to VND: The application of exchange rates when converting Financial Statements complies with the guidance of the Enterprise Accounting Regime (assets and liabilities at the end-of-period exchange rate, owner's investment capital at the exchange rate on the date of capital contribution, Business performance report and Cash flow report at the average exchange rate). Impact due to the conversion of Financial Statements from foreign currency to Vietnamese Dong: Decrease in equity reflected through provisioning, increase in equity reflected through Exchange rate difference

2. Types of exchange rates applied in accounting

Apply the published exchange rate of the Bank where the transaction occurs as the recorded exchange rate.

Apply Vietcombank's foreign currency buying rate as the revaluation rate for cash and foreign currency deposited in the bank at the time of reporting.

Apply Vietcombank's selling rate when revaluing payables at the time of reporting.

3. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows

4. Principles of recording cash and cash equivalents

Bank deposits are non-term deposits.

Cash equivalents: Reflect short-term investments with a recovery period of no more than 3 months from the investment date that can be easily converted into a known amount of cash and are subject to no risk of conversion into cash at the reporting date.

5. Accounting principles for financial investments: Implement according to the provisions of Circular 48/2019/TT-BTC dated August 8, 2019.

b/ Investments held to maturity

Book value is original cost

Basis for determining irrecoverable losses: according to current regulations

Revalued items that meet the definition of foreign currency monetary items

c/ Loans

d/ Investment in subsidiaries; joint ventures and associates: Recorded at original cost. Investment value for listed companies: according to closing price on reporting date. For unlisted companies: according to book value corresponding to ownership portion, make provision for long-term investment depreciation for the difference compared to original cost.

6. Principles of accounting for receivables

Criteria for classifying receivables: According to receivable content (customer receivables, other receivables, internal receivables). Tracked in detail by original term, remaining term at the time of reporting, by original currency and by each debtor.

Receivables are recorded at no more than their recoverable amount.

Method of setting up provision for doubtful debts: Implement according to Circular 48/2019/TT-BTC dated August 8, 2019

7. Principles of inventory recording

- Inventory recording principle: At original price

- Method of determining inventory value: Weighted average

- Inventory accounting method: Perpetual declaration

- Method of setting up inventory price reduction provision: According to current regulations in Circular 48/2019/TT-BTC dated August 8, 2019

8. Principles of recording and depreciating fixed assets, financial lease fixed assets, investment real estate
 - Principles of recording tangible fixed assets and intangible fixed assets: Original price is recorded at cost price.
 - Depreciation method of tangible fixed assets and intangible fixed assets: Straight line
 10. Accounting principles for deferred corporate income tax
 - a/ Accounting principles for deferred income tax assets Deductible temporary differences
 11. Principles of accounting for prepaid expenses
 12. Principles of accounting for liabilities
 13. Principles for recording loans and financial lease liabilities: Record at original cost
 14. Principles of recognition and capitalization of borrowing costs
 15. Principle of recording payable expenses
 16. Principles and methods of recording provisions for payables
 17. Principles of recognizing unrealized revenue
 18. Principles of recording equity
 - Principles for recording owners' capital contributions, equity surplus, convertible bond options, and other owners' capital
 - Principles for recording asset revaluation differences
 - Principles of recording exchange rate differences
 - Principles of recording undistributed profits
 19. Principles and methods of revenue recognition
 - Sales revenue
 - Service revenue
 - Financial revenue
 - Construction contract revenue
 - Other income
 20. Accounting principles for revenue deductions
 21. Principles of accounting for cost of goods sold
 22. Principles of financial cost accounting
 23. Principles of accounting for sales costs and business management costs
 24. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses
 25. Other accounting principles and methods
- Method of eliminating internal transactions:

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Money		Closing balance	Opening balance
- Cash		1 607 638 327	966 135 400
- Bank deposit		81 556 604 751	37 213 971 599
Money is transferring			
- Cash equivalents		10 000 000 000	
Add		93 164 243 078	38 180 106 999
2. Financial investments		Closing balance	Opening balance
	Original price	Book value	Original price
a/ Investment held to maturity			Book value
a1/ Short term			
- Term deposits		176 600 000 000	194 600 000 000
- Bonds			
- Other investments			
Add		176 600 000 000	194 600 000 000
a2/ Long term			
- Term deposits			
- Bonds			
- Other investments			
Add			

b/ Investment in capital contribution to other entities (details of each investment according to the capital holding ratio and voting rights ratio)	Closing balance			Opening balance		
	Original price	Preventive	Fair value	Original price	Preventive	Reasonable price
- Investment in subsidiaries	458 738 300 006		458 738 300 006	458 738 300 006		458 738 300 006
M-I Vietnam Oil and Gas Services Company Limited	63 338 300 006		63 338 300 006	63 338 300 006		63 338 300 006
PVChem Drilling Mud and Services Company Ltd	70 000 000 000		70 000 000 000	70 000 000 000		70 000 000 000
PVChem-Tech Company Limited	60 000 000 000		60 000 000 000	60 000 000 000		60 000 000 000
DMC-Southern Petroleum Chemicals Joint Stock C	125 000 000 000		125 000 000 000	125 000 000 000		125 000 000 000
PVChem-CS Company Limited	120 000 000 000		120 000 000 000	120 000 000 000		120 000 000 000
PVChem-ITS Company Limited	20 400 000 000		20 400 000 000	20 400 000 000		20 400 000 000
- Investment in joint ventures and associates	12 769 655 880	- 12 769 655 880		12 769 655 880	- 12 769 655 880	
DMC-VTS Joint Venture Company Limited	12 769 655 880	- 12 769 655 880		12 769 655 880	- 12 769 655 880	
- Investment in other units						

- Significant transactions between the enterprise and its subsidiaries, joint ventures and associates during the period: Providing drilling fluid products and services of its own unit to form final products and services

- In case the fair value cannot be determined, explain the reason.

	Closing balance	Opening balance
3. Accounts receivable from customers	586 879 798 764	916 175 443 457
a/ Short-term trade receivables		
- Details of customer receivables accounting for 10% or more of total customer receivables		
STAVIAN Chemical Joint Stock Company	207 195 073 086	404 113 359 153
STAVIAN INDUSTRIAL METALS JOINT STOCK COMPANY	76 792 546 298	175 702 193 332
Nghi Son Refinery and Petrochemical Company Limited	141 115 854 130	212 433 763 114
Binh Son Refining and Petrochemical Joint Stock Company		20 718 703 750
Green House Vietnam Co., Ltd.	54 632 062 332	
HO CHI MINH CITY BRANCH - CO., LTD - GENERAL CORPORATION FOR OIL AND GAS EXPLOR.	29 246 712 141	
Vietnam Oil and Gas Group - Operator of Blocks 01/97 & 02/97		12 579 982 408
- Other accounts receivable from customers	77 897 550 777	90 627 441 700
b/ Long-term customer receivables		
- Details of customer receivables accounting for 10% or more of total customer receivables		
- Other customer receivables		
c/ Receivables from customers who are related parties	6 515 175 578	15 684 647 139
DMC Petroleum Chemicals Joint Stock Company - Southern Region	5 742 887 998	13 157 712 595
PVChem-Tech Co., Ltd.	432 593 237	432 593 237
Drilling Fluids and Oilfield Services Company Limited		
MI Drilling Fluids Vietnam Co., Ltd.	3 125 695	
PVChem-CS Co., Ltd.	50 024 020	1 256 651 307
PVChem Industrial Technical Services Co., Ltd. (PVChem - ITS)	286 544 628	837 690 000

4. Other receivables

Other receivables				Closing balance		Opening balance	
				Value	Preventive	Value	Preventive
a/ Short term							
- Receivables from equitization							
- Must collect dividends and profits shared				57 786 692 873		47 458 015 249	
- Receivable from workers							
Bet, deposit				1 450 315 564		947 012 564	
- For loan							
- Expenses on behalf of							
- Other receivables				28 523 707 074		23 196 863 939	
Add				87 760 715 511		71 601 891 752	
b/ Long term							
- Other receivables				2 248 624 460		2 248 624 460	
Add				2 248 624 460		2 248 624 460	

5/ Missing assets awaiting resolution (details for each type of missing assets)

Shortage of assets awaiting resolution (details for each type of shortage of assets)	Closing balance		Opening balance	
	Quantity	Value	Quantity	Value
a/ Money				
b/ Inventory				
c/ Fixed assets				
d/ Other assets				

6/ Bad debt

Bad debt	Closing balance			Opening balance		
	Cost	Recoverable amount	Debtor	Cost	Recoverable amount	Debtor
- Total value of receivables, loans that are overdue or not overdue but unlikely to be recovered	31 796 470 776			31 876 690 776		
Details of overdue time and value of receivables and overdue loans by each subject if the receivables by each subject account for 10% or more of the total overdue debt)						
Petrovietnam domestic exploration production operating company limited	1 518 158 184			1 518 158 184		
DMC-VTS Joint Venture Company Limited	14 980 318 934			14 980 318 934		
Vietnam Industrial Steel Corporation	2 005 169 290			2 005 169 290		
Plastic Packaging Import Export Company Limited	2 838 995 257			2 838 995 257		
Hanoi Petroleum Construction Joint Stock Company	2 737 079 920			2 737 079 920		
Other objects	7 716 749 191			7 796 969 191		
- Information on fines, late interest receivables... arising from overdue debts but not recorded as revenue						
- Ability to recover overdue receivables						
Add	31 796 470 776			31 876 690 776		

7. Inventory

Inventory	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
- Goods in transit				
- Raw materials				
- Tools, supplies				
- Work in progress	13 061 163 402		7 418 774 395	
- Finished product				
- Merchandise	14 731 478 881	- 7 594 732 473	16 574 395 451	- 7 594 732 473
- Goods on consignment			471 715 200	
- Goods sent to bonded warehouse				
- Real estate goods				
Add inventory cost	27 792 642 283	- 7 594 732 473	24 464 885 046	- 7 594 732 473

Value of stagnant, poor, degraded inventory that cannot be sold at the end of the period; Causes and solutions for stagnant, poor, degraded inventory

- Value of inventory used as collateral to secure payable debts at the end of the period

- Reasons for additional provisioning or reversal of inventory price reduction provisions: Due to market fluctuations in sales price reduction.

8. Long-term unfinished assets

Long-term unfinished assets	Closing balance		Opening balance	
	Original price	Recoverable value	Original price	Recoverable value
a/ Long-term unfinished production and business costs				

b/ Unfinished basic construction (details for projects accounting for 10% of total basic construction value)			
- Unfinished basic construction	379 918 725	379 918 725	379 918 725
Add			

9. Increase and decrease of tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Office equipment	Motor vehicles	Other	Total
Original price of tangible fixed assets						
I. Beginning balance	27 685 446 013	99 585 811 758	9 419 038 508	1 585 875 257	41 000 000	138 317 171 536
Purchase during the period						
Completed construction investment						
Other increases						
Switch to real estate investment						
Liquidation, sale						
Other reductions: Transfers to Subsidiaries						
Closing balance	27 685 446 013	99 585 811 758	9 419 038 508	1 585 875 257	41 000 000	138 317 171 536
Accumulated depreciation						
Beginning balance	23 051 120 353	85 776 504 427	8 684 532 680	1 168 306 464	41 000 000	118 721 463 924
Depreciation during the period	116 853 138	1 820 254 854	80 020 500			2 017 128 492
Other increases						
Switch to real estate investment						
Liquidation, sale						
Other reductions: Transfer to Subsidiaries						
Closing balance	23 167 973 491	87 596 759 281	8 764 553 180	1 168 306 464	41 000 000	120 738 592 416
Residual value of tangible fixed assets						
- Opening balance	4 634 325 660	13 809 307 331	734 505 828	417 568 793		19 595 707 612
- Closing balance	4 517 472 522	11 989 052 477	654 485 328	417 568 793		17 578 579 120

- The remaining value at the end of the period of tangible fixed assets used as mortgage or pledge to secure the loan
- Original price of fixed assets at the end of the period that have been fully depreciated but are still in use: 37.710.294.637 d
- Original price of fixed assets at the end of the year awaiting liquidation:
- Commitments to purchase and sell tangible fixed assets of great value in the future;
- Other changes in tangible fixed assets

10. Increase or decrease in intangible fixed assets

Item	Land use rights	Copyright, patent	Trademark	Computer software	Other intangible assets	Total
Intangible fixed asset price						
Beginning balance	2 933 195 586			1 502 324 882		4 435 520 468
- Purchased within the year						
- Created from within the business						
- Increase due to business consolidation						
- Other increases:						
- Liquidation, sale						
- Switch to real estate investment						
Other discounts:						
Closing balance	2 933 195 586			1 502 324 882		4 435 520 468
Accumulated depreciation						
Beginning balance	1 239 929 803			1 502 324 882		2 742 254 685
- Depreciation during the year	26 992 596					26 992 596
- Other increases:						
- Liquidation, sale						
- Switch to real estate investment						

Other discounts:						
Closing balance	1 266 922 399			1 502 324 882		2 769 247 281
Residual value of intangible assets						
- Opening balance	1 693 265 783					1 693 265 783
- Closing balance	1 666 273 187					1 666 273 187

- Remaining value of tangible assets used as mortgage or pledge for loans:
- Original price of fixed assets at the end of the period that have been fully depreciated but are still in use: 1,502,324,882 VND
- Data explanation and other explanations

11. Increase or decrease in investment real estate (for rent):

Item	Buildings and structures	Machinery and equipment	Office equipment	Motor vehicles	Land use rights	Total
Original price of investment real estate						
1. Beginning balance	77 336 499 068	36 642 825 135	12 966 633 458	272 580 000	24 657 551 024	151 876 088 685
Purchase during the period						
Other increases: Transfer from fixed assets						
Switch to real estate investment						
Liquidation, sale						
Other discounts:						
Closing balance	77 336 499 068	36 642 825 135	12 966 633 458	272 580 000	24 657 551 024	151 876 088 685
Accumulated depreciation						
Beginning balance	45 350 429 264	27 918 649 612	12 966 633 458	266 666 000	8 552 443 061	95 054 821 395
Depreciation during the period	731 606 169	327 107 505		2 499 999	154 109 694	1 215 323 367
Other increases: Transfer from fixed assets						
Switch to real estate investment						
Liquidation, sale						
Other discounts:						
Closing balance	46 082 035 433	28 245 757 117	12 966 633 458	269 165 999	8 706 552 755	96 270 144 762
Remaining value of real estate investment						
- Opening balance	31 986 069 804	8 724 175 523		5 914 000	16 105 107 963	56 821 267 290
- Closing balance	31 254 463 635	8 397 068 018		3 414 001	15 950 998 269	55 605 943 923

- Remaining value of investment real estate used as mortgage or pledge for loans:
- Original price of investment real estate at the end of the period has been fully depreciated but is still in use: VND 29,685,714,968
- Data explanation and other explanations

12. Prepaid expenses

	<u>Closing balance</u>	<u>Opening balance</u>
a/ Short term (details by item)	66 829 621	163 942 562
- Prepaid expenses for fixed asset operating lease		
- Tools and equipment used		
- Borrowing costs		
Other items (detail if large value)	66 829 621	114 492 666
b/ Long term	248 989 470	1 272 619 387
- Insurance costs		
- Other items (detail if large value)	248 989 470	378 072 996
Add	315 819 091	1 436 561 949

13. Loans and financial leases

Loans and financial leases	Closing balance		During the year		Opening balance	
	Value	Number of debtors	Increase	Reduce	Value	Number of debtors
a/ Short-term loans	252 457 724 129	252 457 724 129	117 455 745 051	333 642 908 220	468 644 887 298	468 644 887 298
Short-term VND loans from VIB Bank			74 206 513 700			

Short-term VND loan from BIDV_SGD 3				240 188 731 264	349 354 628 942	349 354 628 942
Short-term VND loans from Vietcombank Tay Ha Noi			9 513 158 400	93 454 176 956	119 290 258 356	119 290 258 356
Short-term VND loans - PVCombank - Head Office			33 736 072 951			
b/ Long-term loans (details by term)						
Add	252 457 724 129	252 457 724 129	117 455 745 051	333 642 908 220	468 644 887 298	468 644 887 298

c/ Overdue and unpaid loans and financial lease debts

d/ Detailed explanation of loans and financial leases to related parties

PV Combank Short Term Loan

Closing balance

Opening balance

33 736 072 951

14. Payable to Seller

a/ Short-term trade payables

307 174 954 676

359 292 699 542

- Details for each subject accounting for 10% or more of the total payable

Binh Son Refinery and Petrochemical Company Limited

30 537 041 314

22 947 833 437

HKT Trading and Service Company Limited

5 216 569 700

14 218 052 320

Viet Tri Chemical Joint Stock Company

68 884 750 254

72 910 260 821

THUAN DUC JOINT STOCK COMPANY

30 456 874 800

Orient Trading Company Limited

16 290 935 753

PETROLEUM ENGINEERING MAINTENANCE AND REPAIR JOINT STOCK COMPANY

46 147 284 036

42 235 212 906

Drilling Fluids and Oilfield Services Company Limited

32 853 103 984

21 308 889 687

PVChem Industrial Technical Services Co., Ltd.

76 320 889 649

128 992 393 606

- Payable to other entities

30 924 379 986

26 223 181 965

b/ Long-term trade payables

c/ Overdue debt not paid

- Details of each subject accounting for 10% or more of the total overdue

- Other objects

Add

307 174 954 676

359 292 699 542

d/ Payable to related parties (details for each entity)

124 242 691 550

123 901 454 807

DMC Petroleum Chemicals Joint Stock Company - South

57 222 000

19 074 440

PVChem - Tech Company Limited

15 011 475 917

10 174 945 746

PVChem Company Limited - CS

4 533 440 988

PVChem Industrial Technical Services Co., Ltd.

76 320 889 649

76 320 889 649

Drilling Mud and Petroleum Services Company Limited

32 853 103 984

32 853 103 984

15. Dividends and profits must be returned:

Closing balance

Opening balance

Dividends and profits must be returned:

1 374 429 689

1 374 429 689

16. Taxes and other payments to the state

Taxes and other payments to the state	Opening balance	Amount payable during the year	Amount actually paid during the year	Closing balance
a/ Must pay				
VAT				
VAT on imported goods	-			
Import tax	-			
Corporate Income Tax	-			-
Personal Income Tax	480 493 870	1 306 046 525	1 107 513 382	679 027 013
Resource tax	-			
Real estate tax	-			
Land rent	-			-
Contractor tax	39.641.285	- 39 641 285		
Environmental tax	-			

Business license tax	-			
Other taxes	-			
Fees, charges				
Other payables				
Add	520 135 155	1 266 405 240	1 107 513 382	679 027 013
b/ Receivables				
- Overpaid corporate income tax				-
- Other receivables from the state				-
- Export tax				
- VAT	216.604.184	811 841 569	699.401.601	329 044 152
Add	216 604 184	811 841 569	699 401 601	329 044 152

17/ Expenses payable

Closing balance

Openning balance

a/ Short term

14 325 262 738

26 069 876 117

- Allocate salary expenses in advance during leave periods.
- Provisions for estimated costs of goods, finished products, and services.
- Accrued interest expense
- Other provisions

7 723 042 731

4 599 333 420

5 622 248 234

7 769 946 936

979 971 773

13 700 595 761

b/ Long term

- Interest
- Other items

14 325 262 738

26 069 876 117

Add

18. Other payables

Closing balance

Openning balance

a/ Short term

- Unearned revenue
- Trade union funds
- Social insurance
- Health insurance
- Unemployment insurance
- Accepting short-term deposits and collateral.
- Other payables and liabilities

239 592 166

187 779 819

2 515 591

4 698 168

794 339

1 154 831

16 797 131 952

17 556 329 295

17 040 034 048

17 749 962 113

Add

b/ Long term

- Accept deposits and long-term bets
- Other payables

Add

c/ Unpaid overdue debt (details of each item, reasons for unpaid overdue debt)

19. Unrealized revenue

Closing balance

Openning balance

a/ Short term

- Revenue received in advance
- Revenue from traditional customer programs
- Other Unearned Revenue

Add

b/ Long term

- Revenue received in advance
- Unearned Revenue
- Revenue from traditional customer programs
- Other Unearned Revenue

Add

c/ Ability to not perform the contract with the customer (details of each item, reasons for inability to perform)

	End of the year	Opening balance
20. Provisions for payables		
a. Short term		
Other reserves		
Add		
b. Long term	1 616 950 180	1 616 950 180
Unemployment Compensation Reserve Fund	1 616 950 180	1 616 950 180
Construction warranty reserve		
Add	1 616 950 180	1 616 950 180

21. Deferred tax assets and deferred tax liabilities

a/ Deferred income tax assets

Corporate income tax rate used to determine the value of deferred income tax assets	20%	20%
Deferred tax assets related to deductible temporary differences		
Deferred income tax assets		

b/ Deferred income tax payable

Corporate income tax rate used to determine deferred income tax payable	20%	20%
Deferred income tax liabilities arising from taxable temporary differences		
Amount offset against deferred tax assets		

22. Equity

a/ Equity fluctuation comparison table

	Owner's equity					
	Owner's equity	Capital surplus	Treasury stock	Development Investment Fund	Undistributed net profit and funds	Add
A	1	2	3	4	5	6
Last year's opening balance	811 944 630 000	39 728 981 618		50 690 540 088	6 278 932 538	908 643 084 244
- Capital increase in previous year						
- Profit in previous year					11 465 065 241	11 465 065 241
- Buy treasury stock						
Decrease in capital in previous year						
- Loss in previous year						
Selling treasury stock						
- Bonus and welfare fund					- 1 000 000 000	- 1 000 000 000
- Dividends						
Beginning balance of this year	811 944 630 000	39 728 981 618		50 690 540 088	16 743 997 779	919 108 149 485
- Capital increase this year						
- Profit this year					6 127 633 061	6 127 633 061
- Buy treasury stock						
- Reduce capital this year						
- Loss this year						
Selling treasury stock						
- Bonus and welfare fund						
- Dividends						
Closing balance	811 944 630 000	39 728 981 618		50 690 540 088	22 871 630 840	925 235 782 546

* Note :The Corporation has used the Corporation's Development Investment Fund for projects/increased charter capital according to resolutions.

Resolution No. 2618/NQ-DMC dated December 11, 2012 for Cai Mep Petroleum Chemical Plant project with the amount of VND 24,888,000,000

Resolution 1196/NQ-DMC dated June 13, 2014 for the DMC Service Base project in Quang Ngai with an amount of 3,307,485,134 VND

Resolution 91/NQ-DMC dated January 15, 2016 for the investment project of the equipment system for cleaning tanks, offshore oil storage tanks, and oil tankers with the amount of VND 54,177,300,000

Resolution 850/NQ-DMC dated April 24, 2015 contributing capital to MI VN in the amount of VND 54,177,300,000

Total amount: 114,220,785,134 VND

In 2023, the Corporation used the Development Investment Fund to issue shares to increase equity capital according to Resolution No. 766/NQ-PVChem dated June 26, 2023. On December 22, 2023, Resolution No. 1448/NQ-PVChem of the Board of Directors approved the issuance results with a quantity of 9,999,463 shares for 9,302 shareholders

On December 28, 2023, the State Securities Commission confirmed the Report on the results of the additional public offering of shares No. 1449/2023/BC-PVChem dated December 22, 2023 of the Corporation. Accordingly, the Corporation successfully issued 21,195,000 shares to the public to existing shareholders at a selling price of VND 10,000/share. Of which, 18,884,868 shares were distributed to existing shareholders at a ratio of 10:4.24. The remaining 2,310,132 shares were offered to other entities and will be subject to transfer restrictions within one year from the date of completion of the offering.

	Closing balance	Opening balance
b. Details of owner's equity		
- Contributed capital of the parent company (Vietnam National Industry - Energy Group)	292 313 800 000	292 313 800 000
Capital contributions of other entities	519 630 830 000	519 630 830 000
Add	811 944 630 000	500 000 000 000
c. Capital transactions with owners and dividend and profit distribution		
- Owner's equity		
+ Beginning capital contribution	811 944 630 000	811 944 630 000
+ Capital increase during the year		
+ Capital contribution decreased during the year		
+ Year-end capital contribution	811 944 630 000	811 944 630 000
- Dividends on profits already distributed		
d. Stocks		
- Number of shares registered for issuance	81 194 463	81 194 463
- Number of shares sold to the public	81 194 463	81 194 463
+ Common stock	81 194 463	81 194 463
+ Preferred stock		
- Number of shares bought back		
+ Common stock		
+ Preferred stock		
Number of shares outstanding	81 194 463	81 194 463
+ Common stock	81 194 463	81 194 463
+ Preferred stock		
* Outstanding share value:	10 000	10 000
d. Dividends		
- Dividends declared after the end of the accounting year		
+ Dividends declared on common stock		
+ Dividends declared on preferred stock		
- Unrecorded cumulative preferred stock dividends		
e. Enterprise funds:		
- Development investment fund	50 690 540 088	50 690 540 088
Other equity funds		
g. Income and expenses, gains or losses are recognized directly in equity in accordance with the provisions of specific accounting standards.		

	Closing balance	Opening balance
24. Exchange rate difference		
- Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND		
- Exchange rate differences arising from other reasons (evaluation of foreign currency balance + debt)		
25. Funding sources		
- Funding provided during the year		
- Career expenses		
- Remaining funds at the end of the year		
26. Off-Balance Sheet Items	Closing balance	Opening balance

a/ Outsourced assets

Total future minimum lease payments under non-cancelable operating leases over terms

- Up to 1 year

- Over 1- 5 years

b/ Assets kept in custody

Goods and materials for safekeeping, processing, and consignment

Goods accepted for sale, consignment, pledge, mortgage

c/ Foreign currencies of all kinds

USD	128.042,46	304.228,37
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JPY

RUB

<i>d/ Bad debt has been handled</i>	8 264 524 773	8 264 524 773
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QINHDAO CHEMICALS CO.,LTD (reason for dissolution: The enterprise no longer exists)	101 882 720	101 882 720
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DMC-VTS Company Limited (DMC - VTS)	801 763 240	801 763 240
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Vietnam Industrial Iron and Steel Corporation (late interest; currently serving a sentence without collateral)	544 708 695	544 708 695
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Khang Minh Development Investment Joint Stock Company (late interest; currently serving a sentence but without collateral)	3 202 956 149	3 202 956 149
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DANANG PLASTIC CHEMICAL JOINT STOCK COMPANY (deferred interest)	718 414 483	718 414 483
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Phuc Quang Hong Anh Company Limited (contract penalty fee)	2 889 365 019	2 889 365 019
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PP Production and Trading Joint Stock Company (recovery cost is greater than recovery value)	5 434 467	5 434 467
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e/ Other information about items outside the Balance Sheet

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BUSINESS RESULTS REPORT

1. Total sales and service revenue

<u>This year</u>	<u>Last year</u>
<u>400 151 580 372</u>	<u>256 214 763 950</u>

a/ Revenue

- Sales revenue	343 297 114 668	231 596 052 514
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- Service revenue	56 854 465 704	24 618 711 436
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- Construction contract revenue		
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b/ Revenue for related parties (details for each subject)	2 323 477 744	5 760 585 332
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DMC Petroleum Chemicals Joint Stock Company - South	1 655 893 199	1 320 630 785
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MI Vietnam Petroleum Services Company Limited	2 894 162	3 216 000
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Drilling Fluids and Petroleum Services Company Limited	55 088 829	43 536 000
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PVChem - Tech Company Limited	130 003 500	147 208 321
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PVChem Industrial Technical Services Co., Ltd.	433 279 517	525 716 501
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PVChem Company Limited - CS	46 318 537	3 720 277 725
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DMC-VTS Joint Venture Company Limited		
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c/ Case of recording revenue from asset leasing

2. Revenue deductions

* In there

+ Trade discount

+ Discount on sales

+ Returned goods

3. Net revenue from sales and service provision

* In which: + Net revenue from goods exchange	343 297 114 668	231 596 052 514
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+ Net revenue from service exchange	56 854 465 704	24 618 711 436
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+ Net revenue from construction contracts		
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4. Cost of goods sold

- Cost of goods sold	336 252 569 955	228 539 815 708
- Cost of finished products sold		
- Cost of services provided	58 028 675 981	24 848 265 218
Add	<u>394 281 245 936</u>	<u>253 388 080 926</u>
5. Financial operating revenue		
- Interest on deposits and loans	2 481 977 348	3 252 670 574
- Profit from sale of investments		
- Dividends, profits shared	16 193 397 222	12 540 916 929
- Exchange rate difference profit	8 279 187	159 200 541
- Interest on deferred payment sales, payment discounts		
- Other financial revenue		
Add	<u>18 683 653 757</u>	<u>15 952 788 044</u>
6. Financial costs	<u>This year</u>	<u>Last year</u>
- Loan interest	3 477 183 398	606 898 936
- Exchange rate difference loss	82 339 545	18 997 500
- Provision for decline in value of trading securities and investment losses		
- Other financial costs	749 000 000	712 500 000
- Financial expense deductions		
Add	<u>4 308 522 943</u>	<u>1 338 396 436</u>
7. Other income	<u>This year</u>	<u>Last year</u>
- Bonus; compensation		489 279 427
- Liquidation and sale of fixed assets		879 596 321
- Fines collected		
- Other items	128 266 351	29 004 531
Add	<u>128 266 351</u>	<u>1 397 880 279</u>
8. Other costs	<u>This year</u>	<u>Last year</u>
- Remaining value of fixed assets and costs of liquidation and sale of fixed assets		678 327 071
- Penalties	91 000	
- Other items	270 484 952	521 964 600
Add	<u>270 575 952</u>	<u>1 200 291 671</u>
9. Selling expenses and business management expenses		
a/ Business management expenses incurred during the period	<u>12 884 225 832</u>	<u>14 344 416 833</u>
- Details of items accounting for 10% or more of total business management costs		
- Other business management expenses		
b/ Selling expenses incurred during the period	<u>1 091 296 756</u>	<u>1 237 803 871</u>
- Details of items accounting for 10% or more of total sales costs		
- Other selling expenses		
c/ Amounts deducted from selling expenses and business management expenses		
- Return of product and goods warranty provisions		
- Provision reversal		
- Other deductions		
10. Production and business costs by factor	<u>This year</u>	<u>Last year</u>
- Cost of raw materials		
- Labor costs	7 212 098 536	8 007 276 441
- Fixed asset depreciation costs	3 259 444 455	3 347 846 523
- Reversal of provisions		
- Outsourcing service costs	8 159 480 323	6 416 545 174
- Other expenses in cash	2 936 481 648	4 273 488 903
Add	<u>21 567 504 962</u>	<u>22 045 157 041</u>
11. Current corporate income tax expense	<u>This year</u>	<u>Last year</u>

Corporate income tax expense calculated on current year taxable income

- Adjust corporate income tax of previous years into current corporate income tax of this year

- Total current corporate income tax

500 000

12. Deferred corporate income tax expense

- Deferred corporate income tax arising from taxable temporary differences

- Deferred corporate income tax arising from the reversal of deferred tax assets

- deferred corporate income tax income PS from deductible temporary differences

- Deferred corporate income tax income PS from deferrals arising from unused tax losses and tax incentives

- Deferred corporate income tax income arising from the reversal of deferred income tax payable

- Total deferred corporate income tax expense

This year

Last year

VIII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

1. Non-cash transactions affect future cash flow statements

Purchase of assets by taking on directly related liabilities or through financial leasing transactions:

- Buying businesses through issuing shares

- Convert debt into equity

- Other non-monetary transactions

2. Amounts of money held by the enterprise but not used: Present the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must fulfill.

3. Actual loan amount collected during the period:

- Proceeds from borrowing under conventional contracts

- Proceeds from borrowing in other forms

IX. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information

2. Events occurring after the end of the accounting period

3. Information about related parties (in addition to the information explained in the above sections)

4. Present assets, revenue and business results by segment (by business sector or geographical area) according to the provisions of accounting standard No. 28 "segment reporting"

5. Comparative information (changes in information in financial statements of previous accounting years):

6. Information on continuing operations

7. Other information

Dated 24/04/2026

Preparer

Dao Thi Duc Hanh

Chief Accountant

Tran Van Trinh

Deputy General Director



Bui Tuan Ngoc