

PETROLEUM MECHANICAL STOCK COMPANY

446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City

PETROLEUM MECHANICAL STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

SECOND QUARTER - 2026

Ho Chi Minh City – July 2026

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Petroleum Mechanical Stock Company presents this Report together with the interim separate financial statements of the parent company for the first quarter of 2026.

THE COMPANY

petroleum mechanical stock company (hereinafter referred to as the “Company”) was established and operates under the Business Registration Certificate No. 0301838116 issued by the Department of Planning and Investment of HCMC for the first time on October 21, 1999, with various amendments, the 12th of which was dated July 03, 2020.

The Company’s charter capital according to the 12th amended Business Registration Certificate dated July 03, 2020 is: 72,276,620,000 VND (In words: Seventy-two billion, two hundred seventy-six million, six hundred twenty thousand VND).

The Company’s shares are currently listed on the Hanoi Stock Exchange (“HNX”) with the ticker symbol PMS.

The Company’s head office: No. 446 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, SUPERVISORY BOARD, AND BOARD OF MANAGEMENT

The members of the Board of Directors, the Supervisory Board, and the Board of Management of the Company who held office during the year and up to the date of this Report include:

Board of Directors

Mr. Nguyen Ba Tung	Chairman
Mr. Doan Dac Hoc	Board of Director’ member
Mr. Ho Tri Luong	Board of Director’ member
Mr. Nguyen Quang Kien	Board of Director’ member
Mr. Nguyen Duy Hai	Board of Director’ member

Supervisory Board

Ms. Nguyen Thi Hue	Head of Board
Mr. Le Duc Loi	Member
Mr. Vo Thanh Tung	Member

Board of Management

Mr. Doan Dac Hoc	Director
Mr. Ho Tri Luong	Deputy Director
Mr. Nguyen Duy Hai	Deputy Director
Mr. Nguyen Hong Kiem	Deputy Director

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing the separate financial statements which give a true and fair view of the financial position of the Company as at March 31, 2026, as well as the separate results of its operations and its separate cash flows for the financial year then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and legal regulations relevant to the preparation and presentation of separate financial statements. In preparing these separate financial statements, the Board of Management is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, and disclose and explain all material departures from these standards in the separate financial statements;
- Design, implement, and maintain internal controls relevant to the preparation and fair presentation of the separate financial statements so that they are free from material misstatement, whether due to fraud or error;
- Prepare the separate financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business operations.

The Board of Management of the Company is responsible for ensuring that accounting records are properly kept to reflect the Company's financial position at any given time and for ensuring that the separate financial statements comply with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and legal regulations relevant to the preparation and presentation of separate financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and for taking appropriate measures to prevent and detect fraud and other irregularities. The Board of Management confirms that the Company has complied with the above requirements in preparing the separate financial statements.

On behalf of the Board of Management,



Doan Dac Hoc

Director

Ho Chi Minh City, April 20, 2026

BALANCE SHEET - COMPANY OFFICE

SECOND QUARTER - 2026

As of June 30, 2026

Assets	Code	Notes	June 30, 2026	January 01, 2026
ASSETS		3	4	5
	100		79,023,865,732	69,324,874,784
A- SHORT-TERM ASSETS (**)				
I. Cash and Cash equivalents	110	V01	22,610,060,563	12,859,421,613
- Cash	111		22,610,060,563	12,859,421,613
- Cash equivalents	112		-	-
II. Short-term financial investments	120	V02	-	-
- Trading securities	121		-	-
- Provision for devaluation of trading securities (*)	122		-	-
- Held-to-maturity investments	123		-	-
- Provision for held-to-maturity investments (*)	124		-	-
- Other short-term investments	125		-	-
- Provision for losses on other short-term investments	126		-	-
III. Short-term Receivables	130		32,153,049,856	33,596,797,381
- Short-term trade receivables	131	V05	22,598,955,672	30,231,822,041
- Short-term prepayments to suppliers	132	V05	7,426,168,681	880,489,683
- Short-term Internal Receivables	133			
- Construction contract work-in-progress receivables	134		-	-
- Other short-term receivables	135	V06	2,127,925,503	2,484,485,657
- Provision for doubtful short-term receivables (*)	136		-	-
- Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V03	21,029,767,963	22,776,933,504
- Inventories	141		21,029,767,963	22,776,933,504
- Provision for Inventory Devaluation (*)	142		-	-
V. Short-term biological assets	150		0	0
- Short-term livestock for one-time harvest	151		-	-
- Short-term seasonal crops or crops harvested once	152		-	-
- Short-term biological asset loss allowance (*)	153		-	-
VI. Other short-term assets	160		3,230,987,350	91,722,286
- Other short-term deferred expenses	161		2,930,726,401	91,722,286
- Value added tax deductibles	162		64,285,144	-
- Taxes and other receivables from the State	163	V10	235,975,805	-
- Trading Government bonds	164		-	-
- Other short-term assets	165	V04	-	-
B. LONG-TERM ASSETS	200		117,264,847,970	119,672,628,777
I. Long-term Receivables	210		265,000,000	265,000,000
- Long-term trade receivables	211		-	-
- Long-term advance to suppliers	212		-	-
- Working capital from subunits	213		-	-
- Long-term receivables from related parties	214		-	-
- Long-term other receivables	215		265,000,000	265,000,000
- Provision for doubtful long-term receivables (*)	216		-	-

II. Fixed assets	220		10,578,286,323	12,814,359,592
- Tangible fixed assets	221	V12	9,435,597,287	11,648,408,682
+ Historical cost	222		101,138,657,054	101,138,657,054
+ Accumulated depreciation(*)	223		(91,703,059,767)	(89,490,248,372)
- Finance lease fixed assets	224		-	-
+ Historical cost	225		-	-
+ Accumulated depreciation(*)	226		-	-
- Intangible fixed assets	227	V13	1,142,689,036	1,165,950,910
+ Historical cost	228		2,080,950,110	2,080,950,110
+ Accumulated depreciation(*)	229		(938,261,074)	(914,999,200)
III. Long-term biological assets	230			
- Livestock for periodic production	231			
a) Livestock for periodic production not yet mature	232			
b) Livestock for periodic production reaching matur	233			
+ Historical cost	234			
+ Accumulated depreciation (*)	235			
- Livestock for one-time harvest long-term	236			
- Long-term seasonal crops or crops harvested once	237			
- Provision for long-term biological asset loss (*)	238			
IV. Investment property	240	V14	-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term work in progress	250		-	-
- Long-term work in progress	251		-	-
- Long-term construction in progress	252	V15	-	-
VI. Long-term financial investments	260		100,037,210,441	100,037,210,441
- Investments in subsidiary	261		89,000,000,000	89,000,000,000
- Investments in joint-venture, associates	262		11,037,210,441	11,037,210,441
- Equity Investments in Other Entities	263		-	-
- Long-term provision for impairment of investment	264		(355,000,000)	(355,000,000)
- Held-to-maturity investments	265		355,000,000	355,000,000
- Provision for long-term held-to-maturity investmen	266		-	-
VII. Other non-current assets	270		6,384,351,206	6,556,058,744
- Long-term deferred expenses	271		6,384,351,206	6,556,058,744
- Deferred tax assets	272		-	-
- Long-term Equipment, Supplies, and Spare Parts	273		-	-
- Other non-current assets	274	V04	-	-
- Goodwill	279		-	-
TOTAL ASSETS	280		196,288,713,702	188,997,503,561
RESOURCES			-	-
C. LIABILITIES	300		51,449,576,004	45,357,894,473
I. Current liabilities	310		48,380,966,004	42,156,524,473
- Short-term Trade payables	311	V08	14,401,172,517	14,597,957,080
- Short-term Advances from customers	312	V08	9,728,175,002	5,709,151,998
- Dividends and profits payable	313		9,943,999,486	-
- Taxes and payable to state budget	314	V09	3,598,046,261	619,785,694
- Payables to employees	315		2,550,014,378	3,054,077,730
- Short-term accrued expenses	316		997,871,004	2,082,220,004
- Short-term internal payables	317			
- Short-term payables under construction contracts	318		-	-

- Short-term unearned revenue	319		-	-
- Other Short-term payables	320	V11	6,549,650,788	15,642,945,399
- Short-term loan and payable for finance leasing	321	V16	-	-
- Short-term provisions for liabilities	322		-	-
- Bonus & welfare funds	323		612,036,568	450,386,568
- Stabilization fund	324		-	-
- Trading Government bonds	325		-	-
II. Non-current liabilities	330		3,068,610,000	3,201,370,000
- Long-term Payables to Suppliers	331		-	-
- Long-term Advances from Customers	332		-	-
- Long-term Taxes and payable to state budget	333		-	-
- Long-term Accrued Expenses	334		-	-
- Working capital from subunits	335		-	-
- Long term payables to related parties	336		-	-
- Long-term unearned revenue	337		-	-
- Other long-term liabilities	338		1,310,000,000	1,416,000,000
- Long-term loans and obligations under finance lease	339		-	-
- Convertible bond	340		-	-
- Preference shares	341		-	-
- Deferred tax liabilities	342		-	-
- Long-term provision	343		1,758,610,000	1,785,370,000
- Science and Technology Development Fund	344		-	-
D. OWNERS'S EQUITY	400		144,839,137,698	143,639,609,088
- Owner's Contributed Capital	411	V18	72,276,620,000	72,276,620,000
+ Ordinary shares with voting rights	411a		-	-
+ Preference shares	411b		-	-
- Share premium	412		25,425,165,374	25,425,165,374
- Option to convert bonds	413		-	-
- Other equity	414		-	-
- Treasury shares (*)	415		(343,472,600)	(343,472,600)
- Asset revaluation difference	416		-	-
- Exchange rate differences	417		-	-
- Investment and development fund	418		40,673,334,997	40,673,334,997
- Other fund of owners' equity	419		-	-
- Retained earnings	420	V17	6,807,489,927	5,607,961,317
+ Retained earnings accumulated to the prior year end	420a		6,111,962,214	-
+ Retained earnings of the current year	420b		695,527,713	5,607,961,317
- Non-controlling interest	429		-	-
TOTAL RESOURCES	440		196,288,713,702	188,997,503,561

Notes:

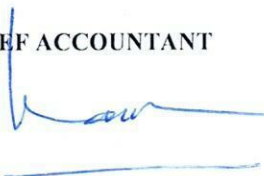
- (1) Items with no data may not be presented but the item numbering and codes must not be changed
(2) Figures marked with (*) are recorded as negative numbers in parentheses (...)

PREPARED BY



DO HONG HANH

CHIEF ACCOUNTANT



TRAN VAN PHUC



July 15, 2026

DIRECTOR

ĐOÀN DẠC HỌC

INCOME STATEMENT - SEPARATE REPORT

Quarter II - YEAR 2026

INDICATORS	Code	Notes	Quarter II		Year-to-date	
			This year	Last year	This year	Last year
- Revenue from sales and services (1)	1	VI.25	286,467,218,431	179,227,109,684	481,283,633,387	330,480,332,104
- Revenue deductions	2	VI.26				
- Net revenue from sales and services (10 = 01 - 02)	10	VI.27	286,467,218,431	179,227,109,684	481,283,633,387	330,480,332,104
- Costs of goods sold	11	VI.28	280,530,304,374	170,813,023,556	465,892,548,445	315,483,189,087
- Gross profit from sales and services(20=10-11)	20		5,936,914,057	8,414,086,128	15,391,084,942	14,997,143,017
- Profit/loss from sale and liquidation of investment property						
- Financial income	21	VI.29	(504,498,045)	14,482,625	31,742,007,854	24,671,567,436
- Financial expenses	22	VI.30	24,650,128		115,589,201	154,696,009
+ Borrowing costs	23		22,267,742		51,000,000	153,150,685
- Costs to sell	25		3,531,253,418	4,951,760,886	8,135,867,736	7,747,094,923
- General and administrative expenses	26		3,140,588,328	3,182,765,700	6,145,925,062	6,047,355,533
- Share of profit or loss in joint ventures and associates						
- Net profit from operating activities{30=20+21+(22-23)-(25+26)+27}	30		(1,264,075,862)	294,042,167	32,735,710,797	25,719,563,988
- Other income	31		4,166,725	68,024,885	4,166,725	68,024,885
- Other expenses	32		-	183,625,550	-	183,625,550
- Other profit(40=31-32)	40		4,166,725	(115,600,665)	4,166,725	-115,600,665
- Total accounting profit before tax(50=30+40)	50		(1,259,909,137)	178,441,502	32,739,877,522	25,603,963,323
- Current Corporate Income Tax Expense	51	VI.31		56,614,813	224,948,210	228,887,418
- Deferred Corporate Income Tax Expense						
- Profit after corporate income tax(60=50-51-52)			(1,259,909,137)	121,826,689	32,514,929,312	25,375,075,905
- Profit after tax of the Parent company						
- Profit after tax of non-controlling interests	61					
- Basic Earnings Per Share(*)	62		-	-	-	0
- Diluted Earnings per Share(*)	70					

PREPARED BY



DO HONG HANH

CHIEF ACCOUNTANT



TRAN VAN PHUC



CASH FLOWS STATEMENT - SEPARATE

(Indirect method)

For the period from January 01, 2026 to June 30, 2026

Items	Code	2026	2025
I. Cash flows from operating activities	01		
1. Profit before tax		32,739,877,522	25,603,963,323
2. Adjustments for			
- Depreciation of fixed assets	02	2,236,073,269	2,326,521,247
- Provisions	03	-	-
- Exchange rate differences due to revaluation of monetary items de	04	1,923,019	(3,875,784)
- Profit/loss from investing and financial activities	05	(31,626,418,653)	(24,512,468,575)
- Borrowing costs	06	51,000,000	153,150,685
3. Operating profit before changes in working capital	08	3,402,455,157	3,567,290,896
- Increase/decrease in receivables	09	1,443,747,525	18,848,074,486
- Increase/decrease in Inventories	10	1,747,165,541	5,757,765,564
- Increase/decrease in payables (excluding accrued interest, corpora	11	5,930,031,531	(12,863,510,051)
- Increase/decrease in prepaid expenses	12	(2,667,296,577)	(2,361,856,978)
'- Borrowing costs paid	13	(51,000,000)	(153,150,685)
- Corporate income tax paid	14	(531,672,701)	(194,099,773)
- Other cash inflows from operating activities	15	-	-
- Other cash outflows for operating activities	16	(4,720,793,909)	(4,061,442,484)
Net cash flows from operating activities	20	4,552,636,567	8,539,070,975
II. Cash flows from investing activities			
1. Cash paid for purchase and construction of fixed assets and other lon	21	-	-
2. Cash received from liquidation and disposal of fixed assets and other	22	-	-
3. Cash payments for investments in other entities		-	-
4. Cash receipts from interest, dividends and profit distributions	27	31,702,905,263	30,033,345,023
Cash flows from investing activities	30	31,702,905,263	30,033,345,023
III. Cash flows from financing activities			
1. Proceeds from short-term and long-term borrowings	33	3,000,000,000	14,000,000,000
2. Repayment of borrowings	34	(3,000,000,000)	(25,600,000,000)
3. Dividends and profits paid to owners	36	(26,504,902,880)	(20,454,251,990)
Net cash flows from financing activities	40	(26,504,902,880)	(32,054,251,990)
Net cash flows during the period (50 = 20+30+40)	50	9,750,638,950	6,518,164,008
Cash and cash equivalents at the beginning of the period	60	12,859,421,613	13,124,519,373
Effect of exchange rate fluctuations on cash and cash equivalents	61		
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	22,610,060,563	19,642,683,381

Preparer



Do Hong Hanh

Chief Accountant



Tran Van Phuc



Director

Đoàn Dac Hoc

Ho Chi Minh City, July 15, 2026

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

V.01 Cash and cash equivalents	30/06/2026	01/01/2026
- Cash on hand	172,426,985	162,174,637
Cash in VND	172,426,985	162,174,637
Gold and silver	-	-
- Cash at bank	22,437,633,578	12,697,246,976
Cash in VND	22,301,206,376	12,561,104,465
Cash in foreign currency	136,427,202	136,142,511
Total	22,610,060,563	12,859,421,613

V.02 Financial investments	30/06/2026	01/01/2026
- Held-to-maturity investments (*)	355,000,000	355,000,000
- Provision	(355,000,000)	(355,000,000)
Total	-	-

(*) Held-to-maturity investments as at 30 June 2026 represent investments in specific types of shares as follows

Transaction code	Book value	Provision made
UT- XI	355,000,000	355,000,000

V.03 Inventory (original cost)	30/06/2026	01/01/2026
- Goods in transit	-	-
- Raw materials, materials	13,231,422,273	14,569,176,633
- Tools and supplies	-	-
- Work in progress	2,798,769,867	4,150,257,399
- Finished goods	-	0
- Merchandise	4,999,575,823	4,057,499,472
Total	21,029,767,963	22,776,933,504

- Provision for inventory devaluation	-	-
Net value of inventories	-	-

V.04 Other assets	30/06/2026	01/01/2026
Short-term		
- Short-term prepaid expenses	2,930,726,401	91,722,286
- Deductible VAT	64,285,144	-
- Taxes and other receivables from the State	235,975,805	-
- Short-term deposits and collaterals	-	-
Total	3,230,987,350	91,722,286

Long-term		
- Long-term prepaid expenses	6,384,351,206	6,556,058,744
- Deferred income tax assets		
- Long-term deposits and collaterals	265,000,000	265,000,000
Total	6,649,351,206	6,821,058,744

FORM B 09 - DN

	30/06/2026	01/01/2026
V.05 Trade receivables		
- Short-term trade receivables	22,598,955,672	30,231,822,041
Dong Nai Petroleum Co., Ltd.	513,000,000	1,471,080,000
Dong Nai Petroleum Company	2,318,477,352	6,667,177,287
Tien Ngoc Chuong Company	1,798,070,242	3,537,010,242
Petrolimex Gia Lai Company		5,679,788,455
Petrolimex Khanh Hoa Company		5,635,590,737
Vietnam National Petroleum Group	6,730,200,000	
Other trade receivables	11,239,208,078	7,241,175,320
- Short-term advances to suppliers	7,426,168,681	880,489,683
Mega Company	7,227,120,161	240,682,901
Phong Phu Company		472,823,520
Other suppliers	199,048,520	166,983,262
V.06 Other receivables	30/06/2026	01/01/2026
- Receivables from staff advances	297,074,950	30,059,950
- Receivables from contracted petrol stations	27,246,964	408,007,789
- Receivables from construction teams	-	-
- Receivables from PMG+DN company profit	-	-
- Personal income tax receivables	323,422,379	569,859,423
- Deposits and collaterals	69,049,202	69,683,432
- Other receivables	1,411,132,008	1,406,875,063
Total	2,127,925,503	2,484,485,657
V.08 Trade payables	30/06/2026	01/01/2026
- Short-term trade payables	14,401,172,517	14,597,957,080
Petroleum Company Zone VII	13,513,867,039	8,550,508,299
VEEDER-ROOT COMPANY		
Grisw Old Pump Company		1,572,669,942
Phuong Nam Advertising Co., Ltd.		2,279,982,064
Other suppliers	887,305,478	3,767,466,717
- Advances from customers	9,728,175,002	5,709,151,998
Son Viet Company		154,520,303
Nanpao Resins Company		191,992,600
Petrolimex Transportation and Trading JSC	1,719,153,615	
Petrolimex Construction Joint Stock Company I	2,136,750,000	
Petrolimex Ninh Thuan Company	5,047,954,919	5,047,954,919
Other customers	824,316,468	314,684,176

V.09 Taxes and other payables to the State	01/01/2026	Amount payable	Amount paid	30/06/2026
- Value Added Tax	309,637,830	864,173,329	1,014,190,932	159,620,227
- Import VAT	0	804,447,078	804,447,078	0
- Special Consumption Tax	0	0	0	0
- Export/Import duties	0	9,245,506	34,815,052	
- Corporate Income Tax	93,699,432	227,567,010	531,672,701	
- Personal Income Tax	216,448,432	913,648,277	722,316,125	407,780,584
- Land tax	0	6,100,626,900	3,069,981,450	3,030,645,450
- Other taxes		0	73,390,912	
Total	619,785,694	8,919,708,100	6,250,814,250	3,598,046,261

V.10 Taxes and other receivables from the State	30/06/2026	01/01/2026
- Personal income tax		
- Deductible VAT	64,285,144	
- Export/Import duties		
- Corporate Income Tax		
- Other receivables from the State	235,975,805	
Total	- 206,860,581	- -

V.11 Other payables	30/06/2026	01/01/2026
Short-term		
- Trade union fees	68,265,100	61,430,300
- Social insurance, health insurance & unemployment insurance	-	-
- Payables to gas stations	207,458,832	500,000
- Dividends and other payables	9,943,999,486	8,427,866,476
- Payables to construction teams	1,738,987,930	4,566,619,599
- Other payables	4,534,938,926	2,586,529,024
Total	16,493,650,274	15,642,945,399

Long-term		
- Long-term deposits and collaterals received	1,310,000,000	1,416,000,000
Total	1,310,000,000	1,416,000,000

V.12 Tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Vehicles and transmission	Management tools and equipment	Total
I- ORIGINAL COST					
1- Opening balance	15,740,494,056	74,209,410,815	11,017,591,729	171,160,454	101,138,657,054
2- Increase during the year	-	-	-	-	-
Including:					-
- New purchase					-
- Newly constructed					-
- Other increases (transfers)					-
3- Decrease during the year	-	-	-	-	-
Including:					-
- Liquidation, sale					-
- Transfer to investment property					-
- Other decreases					-
4- Closing balance	15,740,494,056	74,209,410,815	11,017,591,729	171,160,454	101,138,657,054
II- ACCUMULATED DEPRECIATION					
1- Opening balance	12,495,275,344	67,338,043,875	9,499,603,909	157,325,244	89,490,248,372
2- Depreciation during the year	514,481,094	1,365,012,631	327,783,576	5,534,094	2,212,811,395
3- Decrease during the period	-	-	-	-	-
Including:					-
- Other					-
- Transfer to investment property					-
Liquidation					-
4- Closing balance	13,009,756,438	68,703,056,506	9,827,387,485	162,859,338	91,703,059,767
III- NET BOOK VALUE					
1- At the beginning of the year	3,245,218,712	6,871,366,940	1,517,987,820	13,835,210	11,648,408,682
2- At the end of the period	2,730,737,618	5,506,354,309	1,190,204,244	8,301,116	9,435,597,287

Tangible fixed assets used as collateral for bank loans

V.13 Increases and decreases in intangible fixed assets

Item	Land use rights	Other intangible fixed assets	Total
I- ORIGINAL COST			
Opening balance	1,860,950,110	220,000,000	2,080,950,110
Purchased during the year	-	-	-
- New purchase			-
- Other increases			-
Decrease during the year			-
Year-end balance	1,860,950,110	220,000,000	2,080,950,110
II- ACCUMULATED DEPRECIATION			
Year-beginning balance	694,999,200	220,000,000	914,999,200
Depreciation during the year	23,261,874		23,261,874
- Other increases			
- Liquidation, disposal			
- Other decreases			
Year-end balance	718,261,074	220,000,000	938,261,074
III- NET BOOK VALUE			
1- At the beginning of the year	1,165,950,910	-	1,165,950,910
2- At the end of the year	1,142,689,036	-	1,142,689,036

V.14 Increases and decreases in investment property

Investment property held for capital appreciation

30/06/2026

01/01/2026

Total

-

V.15 Construction in progress costs

30/06/2026

01/01/2026

Total

-

-

V.16 Loans and finance lease liabilities

30/06/2026

01/01/2026

Short-term loans

- Bank loans

Long-term loans

- Bank loans

-

-

PETROLIMEX MECHANICAL STOCK COMPANY

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Separate Financial Statements

for the financial year ended 30 June 2026

FORM B 09 - DN
V.17 Owner's equity
Statement of changes in owner's equity

	Owner's contributed capital	Share premium	Treasury shares	Development investment fund	Financial reserve fund	Undistributed post- tax profit
A	1	2	4	7	8	6
- Balance as of 01/01/2025	72,276,620,000	25,425,165,374	(343,472,600)	40,673,334,997		5,148,796,825
- Other increases (2024 CIT)						192,984,185
- Profit for the current year						25,002,868,491
- Appropriation to development investment fund						
- Appropriation to bonus and welfare fund						(1,670,672,184)
- Dividends declared for the current year						(21,605,316,000)
- Executive board bonus						(741,200,000)
- Remuneration for Board of Directors (previous year)						(481,500,000)
- Remuneration for Board of Directors (current year)						(238,000,000)
- Distribution of business cooperation profit						
- Other decreases (Undistributed profit)						
Year-end balance	72,276,620,000	25,425,165,374	(343,472,600)	40,673,334,997		5,607,961,317
- Balance as of 01/01/2026	72,276,620,000	25,425,165,374	(343,472,600)	40,673,334,997		5,607,961,317
- Other increases (2024 CIT)						
- Profit for the current year						32,514,929,312
- Appropriation to development investment fund						
- Appropriation to bonus and welfare fund						(1,629,089,902)
- Dividends declared for the current year						(28,086,910,800)
- Executive board bonus						(943,200,000)
- Remuneration for Board of Directors (previous year)						(557,200,000)
- Remuneration for Board of Directors (current year)						(99,000,000)
- Distribution of business cooperation profit						
- Other decreases (Undistributed profit)						
Year-end balance	72,276,620,000	25,425,165,374	(343,472,600)	40,673,334,997		6,807,489,927

Details of owner's contributed capital

- Capital contributed by other entities	72,017,720,000
- Treasury shares	258,900,000
Total	72,276,620,000
- Number of treasury shares	25,890

FORM B 09 - DN

	30/06/2026	01/01/2026
V.18 Transactions regarding capital with owners and distribution of dividends and profits		
- Owner's contributed capital		
+ Contributed capital at the beginning of the year	72,276,620,000	72,276,620,000
+ Contributed capital increase during the year		
+ Contributed capital decrease during the year		
+ Contributed capital at the end of the year	72,276,620,000	72,276,620,000
V.19 Shares	30/06/2026	01/01/2026
- Number of registered shares	7,227,662	7,227,662
- Number of shares sold to the public	7,227,662	7,227,662
+ Common shares	7,227,662	7,227,662
+ Preferred shares		
- Number of repurchased shares	25,890	25,890
+ Common shares	25,890	25,890
+ Preferred shares		
- Number of outstanding shares	7,201,772	7,201,772
+ Common shares	7,201,772	7,201,772
+ Preferred shares		
<i>Par value of outstanding shares: 10,000 VND</i>		
V.20 Total revenue from sales and service provision	<i>From 01/01/2026 to 30/06/2026</i>	<i>From 01/01/2025 to 30/06/2025</i>
V.21 Revenue from sales and service provision	481,283,633,387	330,480,332,104
Deductions from revenue		
- Trade discounts		
- Sales allowances		
- Sales returns		
- Special consumption tax		
- Export tax		
- Net revenue from sales and service provision	481,283,633,387	330,480,332,104
V.22 Cost of goods sold	465,892,548,445	315,483,189,087
V.23 Financial income	<i>From 01/01/2026 to 30/06/2026</i>	<i>From 01/01/2025 to 30/06/2025</i>
- Interest from deposits and loans	16,678,526	15,028,684
- Income from securities investment activities		
- Dividends and profits shared	31,720,401,599	24,616,791,362
- Foreign exchange gain	459,367	3,875,784
- Other financial income	4,468,362	35,871,606
Total	31,742,007,854	24,671,567,436

V.24 Financial expenses

- Bank loan interest expenses
- Foreign exchange loss
- Loss from securities trading
- Other financial expenses

Total

From 01/01/2026 to 30/06/2026 *From 01/01/2025 to 30/06/2025*

51,000,000	153,150,685
64,589,201	1,545,324
115,589,201	154,696,009

V.25 Production and business costs by element

1. Raw material and supply costs
2. Labor costs
3. Fixed asset depreciation costs
4. Outsourced service costs
5. Other cash expenses

Total

From 01/01/2026 to 30/06/2026 *From 01/01/2025 to 30/06/2025*

2,852,394,364	1,339,631,952
4,399,401,107	3,538,431,496
2,236,073,269	2,326,521,247
4,296,587,530	4,327,224,337
3,988,189,727	4,368,358,688
17,772,645,997	15,900,167,720

V.26 Corporate income tax payable and post-tax profit for the period

The Company has the obligation to pay the following taxes:

- Corporate income tax: The corporate income tax rate is 20%
- Value added tax payable at a rate of 10%.
- Other taxes in accordance with current regulations in Vietnam.

From 01/01/2026 to 30/06/2026 *From 01/01/2025 to 30/06/2025*

- Total accounting profit before tax	32,739,877,522	25,425,521,821
- Adjustments to increase or decrease accounting profit to determine taxable income		
+ Increases	105,265,130	52,632,565
+ Decreases	31,720,401,599	24,616,791,362
- Total taxable income	1,124,741,053	861,363,024
- Corporate income tax expenses payable	224,948,210	172,272,605
- Deferred corporate income tax expenses		
- Corporate income tax expenses recorded as increase		
- Profit after corporate income tax	32,514,929,312	25,253,249,216

Comparative figures

Comparative figures are the figures on the Financial Statements for the fiscal year ended 31 December 2025, which have been audited.

PREPARED BY**CHIEF ACCOUNTANT****DIRECTOR****DO HONG HANH****TRAN VAN PHUC****DOAN DAC HOC**

Hồ Chí Minh City, 15 July 2026