MATERIALS – PETROLEUM JSC. (COMECO)

REVIEWED INTERIM FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

Audit firm:

SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTING SERVICES CO., LTD.(AASCS)

29 Vo Thi Sau, Tan Dinh Ward, Ho Chi Minh City, Tel: (028) 3820 5944 - 3820 5947; Fax: (028) 3820 5942

TABLE OF CONTENT

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of **Materials - Petroleum Joint Stock Company (COMECO)** (hereinafter referred to as the "Company") presents its report and the financial statements of the Company for the first 6 months 2026.

I. THE COMPANY

1. Form of ownership

Materials - Petroleum Joint Stock Company (COMECO) was established pursuant to Decision No. 94/2000/QĐ-TTg dated August 9, 2000 issued by the Prime Minister of the Government; holding Business Registration Certificate No. 4103000236 dated December 13, 2000 issued by the Ho Chi Minh City Department of Planning and Investment; and Enterprise Registration Certificate No. 0300450673, amended for the 21st time, issued by the Ho Chi Minh City Department of Finance on September 22, 2025.

The Company's contributed charter capital stated in the ERC: 141.206.280.000 VND (One hundred forty-one billion, two hundred and six million, two hundred and eighty thousand Vietnamese Dong).

Corresponding to 14.120.628 shares, with a par value of VND 10.000 per share.

Contributed capital as at 30 June 2026: 141.206.280.000 VND.

Head office: 549 Dien Bien Phu Street, Ban Co Ward, Ho Chi Minh City.

2. Business field

The Company's business sector comprises manufacturing, trade, services, and construction.

3. Business Lines

Import and export of gasoline, oil, lubricants, grease, and gas. Wholesale of gasoline, oil, lubricants, and grease. Retail of gasoline, oil, lubricating oil, grease, and other fuel products. Real estate brokerage, real estate business, warehouse leasing. Ship supply services; domestic and international freight forwarding services. Retail of fertilizers and chemicals (excluding highly toxic chemicals). Trading of electrical system equipment and tools (transformers, electric motors, voltage stabilizers, generators, electric wires, conductors, light bulbs, switchboards, switches, fuses, circuit breakers), construction materials, machinery and equipment for industrial, mining, forestry, and construction sectors, and sanitary equipment. Retail of fabric, wool, yarn, sewing thread, and other textiles in specialized stores. Trading of computers, peripheral devices, air-conditioning equipment, and sanitary equipment. Installation of fire prevention and firefighting systems. Wholesale of fertilizers and chemicals. Goods trading agency, investment consulting (excluding financial and accounting consulting), postal and telecommunications agency services (excluding internet access agency services). Transportation of fuel, lubricants, and grease by automobile. Restaurant and mobile catering services (not operating at the head office). Commercial advertising. Office leasing. Inland waterway freight transport. Inland waterway passenger transport. Boarding houses, rental rooms, and similar accommodation establishments (not operating at the head office). Civil and industrial construction; structural design for civil and industrial works; construction consulting. Retail of passenger cars (up to 12 seats). Repair and refurbishment of vehicles and transport equipment; car wash services. Sale of motorcycles and motorbikes. Trading of fabric, garments, face masks, protective clothing, and footwear. Retail of garments, footwear, leather and imitation leather goods in specialized stores. Road passenger transport within urban and suburban areas (excluding bus transport). Parking lot business. Direct support service activities for road transport: investment and operation of electric charging stations; parking lot management and vehicle parking services. Installation of electrical systems; production of batteries and accumulators; repair of electrical equipment. Sale of spare parts and accessories for automobiles and other motor vehicles. Leasing of machinery, equipment, and other tangible assets without operators. Beverage serving services; retail of food, foodstuffs, beverages, tobacco, and pipe tobacco with a large proportion in general retail stores. Leasing of motor vehicles; wholesale of automobiles and other motor vehicles. Collection of non-hazardous waste: collection of used cooking oil and grease. Retail of pharmaceuticals, medical devices, cosmetics, and personal hygiene products in specialized stores.

II. OPERATING RESULTS

Net profit/loss after tax for the accounting period ended 30 June 2026, is 23.092.696.480 VND (In the first 6 months of 2025, net profit/loss after tax is 6.011.961.811 VND).

Retained earnings/Accumulated loss as of 30 June 2026, is 30.051.041.005 VND (As of 31 December 2025 retained earnings/accumulated loss is 31.426.972.525 VND).

III. SUBSEQUENT EVENTS

The Board of Management of the Company assures that there are no significant events that have arisen after 30 June 2026 until the time of preparing this report that have not been considered for adjustments or disclosed in the interim financial statements.

IV. THE BOARD OF DIRECTORS AND MANAGEMENT, BOARD OF SUPERVISORS, AUDIT COMMITTEE AND LEGAL REPRESENTATIVE

Members of the Board of Directors:

Mr. Ly Vinh Hoa	Chairman	(Appointed on June 01, 2025)
Mr. Le Van Bach	Member	(Appointed on April 22, 2022)
Mr. Le Van Nghia	Member	(Appointed on June 01, 2025)
Mr. Huynh Ngoc Thanh	Member	(Appointed on April 22, 2022)
Mr. Le Tan Thuong	Member	(Appointed on April 22, 2022)
Mr. Tran Minh Ha	Member	(Appointed on April 17, 2026)
Mr. Nguyen Hai Nam	Member	(Appointed on April 17, 2026)

Members of the Board of Management:

Mr. Le Tan Thuong	General Director	(Appointed on May 1, 2022)
Mr. Pham Van Khoa	Deputy General Director	(Appointed on February 27, 2023)
Mr. Nguyen Chon Quang	Deputy General Director	(Appointed on January 20, 2025)
Mr. Nguyen Huu Hoang	Chief Financial Officer – Chief Accountant	(Appointed on January 1, 2025)

Members of the Board of Supervisors

Ms. Ngo Phuong Hanh	Head	(Resigned on April 17, 2026)
Mr. Nguyen Duc Linh	Member	(Appointed on April 22, 2022)
Ms. Tran Thi To Nhu	Member	(Appointed on April 19, 2024)
Ms. Nguyen Thi Thuy Trang	Member	(Appointed on April 17, 2026)

Members of the Audit Committee:

Ms. Nguyen Thi Kim Nhien	Head	(Appointed on July 1, 2024)
Ms. Nguyen Thi Kim Thien	Member	(Appointed on August 5, 2022)
Ms. Nguyen Cat Phuong Yen	Member	(Appointed on August 5, 2022)

Legal representative

Mr. Le Tan Thuong

V. AUDITOR

The auditors of Southern Auditing and Accounting Financial Consulting Services Co., Ltd. (AASCS) take the review of the interim financial statements for the Company.

VI. MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

Management is responsible for the interim financial statements of each fiscal year which give a true and fair view of the interim financial position of the Company and of its results and cash flows for the six-month period ended as at 30 June 2026. In preparing those interim financial statements, management is required to:

- Establishing and maintaining internal control as determined by the Board of Directors and the Board of Management as necessary to ensure that the preparation and presentation of the interim financial statements are free of material misstatement, whether due to fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- The applicable accounting standards are complied with by the Company, there are no significant misleading applications that need to be disclosed and explained in this interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim financial position of Company and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. We, the Board of Management, confirm that the interim financial statements for the fiscal year 2026, ended as at 30 June 2026, give a true and fair view about the interim financial position, operating results and cash flows of the Company for the six-month period ended as at 30 June 2026, in accordance with the Vietnamese Accounting System and comply with relevant statutory requirements.

VII. OTHER COMMITMENTS

The Board of Management commits that the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance on guidance on information disclosure on the stock market and supplements, amendments.

VIII. APPROVAL OF INTERIM FINANCIAL STATEMENTS

We, the Board of Directors of Materials - Petroleum Joint Stock Company approve our interim financial statements for the six-month period ended as at 30 June 2026.

HCM City, dated 10 August, 2026
On behalf of the Board of Management
General Director

M.S.D.N: 0300450673-C.T.C.P
CÔNG TY CỔ PHẦN VẬT TƯ - XĂNG DẦU (COMECO)
THÀNH PHỐ HỒ CHÍ MINH

Le Van Thuong

No: .662.. /BCKT-TC/2026/AASCS

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: Shareholders, Board of Directors and Board of Management
MATERIALS – PETROLEUM JSC. (COMECO)

We have reviewed the accompanied interim financial statements of Materials – Petroleum JSC (COMECO), approved on 10 August 2026, as set out on page 07 to 37, which comprise the Interim Statement of Financial Position as at 30 June 2026, the Interim Statement of Profit or Loss, the Interim Statement of Cash Flows and Notes to Interim Financial Statements for the six-month period ended as at 30 June 2026.

Management's responsibility

Management is responsible for the preparation and fair presentation of these interim financial statements of the Company in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to interim financial statements, and for such internal control as Management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements of Materials – Petroleum Joint Stock Company do not give a true and fair view, in all material respects, the interim financial position as at 30 June 2026, its interim results and interim cash flows for the six-month period ended as at 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprise and the relevant statutory requirements applicable to interim financial statements.

Ho Chi Minh City, dated 12 August, 2026

Southern Auditing and Accounting Financial Consulting Services Co., Ltd
Deputy General Director

CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN VÀ KIỂM TOÁN PHÍA NAM

Dinh The Duong
Practicing Auditor Registration
Certificate No: 0342-2023-142-1

29 Vo Thi Sau Street, District 1, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 - Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

Item	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A. SHORT-TERM ASSETS	**100**		**244.456.439.527**	**208.223.734.370**
I. Cash and cash equivalents	**110**		**138.130.522.457**	**105.037.542.834**
1. Cash	111	V.1	88.130.522.457	55.037.542.834
2. Cash equivalents	112		50.000.000.000	50.000.000.000
II. Short-term investments		V.2	**11.459.478.526**	**11.815.651.015**
1. Held-for-trading securities	121		19.346.704.000	19.346.704.000
2. Provisions for held-for-trading securities	122		(7.887.225.474)	(7.531.052.985)
III. Short-term receivables	**130**		**46.402.280.603**	**32.590.549.160**
1. Short-term trade receivables	131	V.3	70.795.647.403	56.994.322.186
2. Short-term prepayments to suppliers	132	V.4	10.250.000	2.113.346.000
3. Short-term intra-company receivables	133			
4. Construction contract receivables based on agreed progress billings	134			
5. Other short-term receivables	135	V.5	2.703.716.200	590.213.974
6. Short-term provisions for doubtful debts	136	V.6	(27.107.333.000)	(27.107.333.000)
7. Shortage of assets waiting for resolution	137			
IV. Inventories	**140**		**45.491.671.802**	**53.930.900.666**
1. Inventories	141	V.7	45.491.671.802	53.930.900.666
2. Provisions for obsolete inventories	142			
VI. Other current assets	**160**		**2.972.486.139**	**4.849.090.695**
1. Short-term prepaid expenses	161	V.11a	679.093.250	
2. Value-added tax deductible	162		2.293.392.889	471.534.383
3. Taxes and other receivables from the States	163	V.15b		4.377.556.312
4. Government bonds trading	164			
5. Other current assets	165			
B. LONG-TERM ASSETS	**200**		**276.269.856.796**	**275.046.481.405**
I. Long-term receivables	**210**		**58.805.470.796**	**58.805.470.796**
5. Other long-term receivables	215	V.5	58.805.470.796	58.805.470.796
6. Long-term provisions for doubtful debts	216			
II. Fixed assets	**220**		**170.429.354.295**	**174.216.312.947**
1. Tangible fixed assets	221	V.9	111.697.767.611	114.787.878.089
- Historical costs	222		236.447.052.856	235.605.391.787
- Accumulated depreciation	223		(124.749.285.245)	(120.817.513.698)
2. Finance leases	224			
3. Intangible fixed assets	227	V.10	58.731.586.684	59.428.434.858
- Historical costs	228		78.134.066.334	78.084.066.334
- Accumulated amortisation	229		(19.402.479.650)	(18.655.631.476)
III. Long-term biological assets	**230**			
IV. Investment properties	**240**			
V. Long-term assets in progress	**250**		**9.595.917.273**	**4.005.052.129**
1. Long-term work in process	251			
2. Construction in progress	252	V.8	9.595.917.273	4.005.052.129
VI. Long-term investments	**260**	V.2	**1.917.955.219**	**1.880.504.224**
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Investments in other entities	263		12.000.000.000	12.000.000.000
4. Provision for diminution in value of long-term investments in entities	264		(10.082.044.781)	(10.119.495.776)
5. Long-term held-to-maturity investments	265			
6. Provision for long-term held-to-maturity investments	266			
VII. Other long-term assets	**270**		**35.521.159.213**	**36.139.141.309**
1. Long-term deferred expenses	271	V.11b	33.057.159.908	33.675.142.004
2. Deferred tax assets	272		2.463.999.305	2.463.999.305
3. Long-term tools, supplies and spare parts	273			
4. Other long-term assets	274			
TOTAL ASSETS (280=100+200)	280		520.726.296.323	483.270.215.775

C. LIABILITIES	**300**		**93.056.669.331**	**54.224.657.263**
I. Short-term liabilities	**310**		**93.056.669.331**	**54.224.657.263**
1. Short-term trade payables	311	V.13	6.395.983.720	2.784.057.220
2. Short-term prepayments from customers	312	V.14	9.470.263.975	3.109.243.987
3. Dividends and profits payables	313		6.116.000	6.078.000
4. Short-term taxes and other payables to the States	314	V.15a	4.741.214.410	3.954.679.231
5. Payables to employees	315		43.164.313.616	18.031.524.756
6. Short-term accrued expenses	316			
7. Short-term intra-company payables	317			
8. Short-term construction contract payables based on agreed progress billings	318			
9. Short-term unearned revenues	319			
10. Other short-term payables	320	V.16a	17.071.300.075	15.967.199.894
11. Short-term loans and finance leases	321	V.12		
12. Short-term provisions	322			
13. Bonus and welfare funds	323		12.207.477.535	10.371.874.175
14. Price stabilization funds	324			
15. Government bonds trading	325			
II. Long-term liabilities	**330**			
D. OWNERS' EQUITY	**400**	V.17	**427.669.626.992**	**429.045.558.512**
1. Owners' equity	411		141.206.280.000	141.206.280.000
- Ordinary shares with voting rights	411a		141.206.280.000	141.206.280.000
- Preference shares	411b			
2. Share premium	412		135.484.038.434	135.484.038.434
3. Convertible bond options	413			
4. Other owners' capitals	414		21.242.445.149	21.242.445.149
5. Treasury shares	415			
6. Asset revaluation reserves	416			
7. Foreign exchange differences reserves	417			
8. Development and investment funds	418		99.685.822.404	99.685.822.404
9. Other funds belonging to owners' equity	419			
10. Retained earnings	420		30.051.041.005	31.426.972.525
- Retained earnings by the end of prior period	420a		7.246.344.525	2.976.333.886
- Retained earnings of current period	420b		22.804.696.480	28.450.638.639
TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)	**440**		**520.726.296.323**	**483.270.215.775**

Approve, dated 10 August 2026

Preparer	Chief Accountant	General Director
(Signature, name)	(Signature, name)	(Signature, name, stamp)
Nguyen Cong Nam	**Nguyen Huu Hoang**	**Le Tan Thuong**

M.S.D.N: 0300450673-C.T.C.P
CÔNG TY CỔ PHẦN VẬT TƯ - XĂNG DẦU (COMECO)
THÀNH PHỐ HỒ CHÍ MINH

INTERIM STATEMENT OF PROFIT OR LOSS

For the six-month period ended as at 30 June 2026

Unit: VND

Item	Code	Note	Quarter 2		Cumulative from the beginning of the year to the end of this quarter	
			This year	Previous year	This year	Previous year
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	VI.1	1.367.939.625.398	865.088.024.911	2.390.740.696.795	1.770.242.878.997
2. Revenue deductions	02	VI.2	207.774.109	110.106.976	353.628.546	208.527.381
3. Net revenues from sales and services rendered (10=01-02)	10		1.367.731.851.289	864.977.917.935	2.390.387.068.249	1.770.034.351.616
4. Costs of goods sold and services rendered	11	VI.3	1.318.733.797.918	819.021.753.620	2.249.477.120.554	1.676.034.661.699
5. Gross profit from sales and services rendered (20=10-11)	20		48.998.053.371	45.956.164.315	140.909.947.695	93.999.689.917
6. Gains/Losses from the retirement or disposal of investment properties	21					
7. Finance income	22	VI.4	1.380.233.913	849.128.147	1.570.538.702	1.325.876.706
8. Finance expenses	23	VI.5	319.428.007	(188.997.872)	521.209.238	(188.299.642)
- In which: Borrowing costs	*24*				*201.082.191*	
9. Selling expenses	25	VI.8b	25.737.058.075	38.925.010.397	99.683.909.539	78.786.306.579
10. General and administrative expenses	26	VI.8a	1.232.695.834	4.341.818.849	13.432.324.904	9.778.725.509
11. Operating profit {30=20+21+22-(23+25+26)}	30		23.089.105.368	3.727.461.088	28.843.042.716	6.948.834.177
12. Other income	31	VI.6	18.327.699	392.030.889	30.944.164	393.718.538
13. Other expenses	32	VI.7	12.352	840	176.337.994	18.199
14. Other profit (40=31-32)	40		18.315.347	392.030.049	(145.393.830)	393.700.339
15. Accounting profit before tax (50=30+40)	50		23.107.420.715	4.119.491.137	28.697.648.886	7.342.534.516
16. Current corporate income tax expenses	51	VI.10	4.451.641.703	779.455.508	5.604.952.406	1.517.555.667
17. Deferred tax expenses	52			(93.491.481)		(186.982.962)
18. Net profit after tax (60=50-51-52)	60		18.655.779.012	3.433.527.110	23.092.696.480	6.011.961.811
19. Basic earnings per share	70	VI.11	1.321	243	1.341	132

Approve, dated 10 August 2026

Preparer	Chief Accountant	General Director
(Signature, name)	(Signature, name)	(Signature, name, stamp)
Nguyen Cong Nam	Nguyen Huu Hoang	[illegible]e Tan Thuong

M.S.D.N: 0300450673 S.T.C. CÔNG TY CỔ PHẦN VẬT TƯ - XĂNG DẦU (COMECO) THÀNH PHỐ HỒ CHÍ MINH

INTERIM STATEMENT OF CASH FLOWS

(Indirect method)

For the six-month period ended as at 30 June 2026

Unit: VND

Item	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/(loss) before tax	**01**		**28.697.648.886**	**7.342.534.516**
2. Adjustments for				
- Depreciation and amortisation of fixed assets and investment	02		4.678.619.721	5.312.438.760
- Provisions	03		318.721.494	(787.443.774)
- Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04			
- (Profits)/losses from investing and financing activities	05		(1.570.538.702)	(1.715.955.706)
- Borrowing costs	06		201.082.191	
- Other adjustments	07			
3. Operating profit/(loss) before changes in working capital	**08**		**32.325.533.590**	**10.151.573.796**
- (Increase)/decrease in receivables	09		(10.833.376.103)	(3.850.208.963)
- (Increase)/decrease in inventories	10		8.439.228.864	21.080.102.400
- Increase/(decrease) in payables (other than interest payables, corporate income tax payables)	11		34.467.873.999	21.797.762.678
- (Increase)/decrease in prepaid and deferred expenses	12		(61.111.154)	1.286.073.959
- (Increase)/decrease in held-for-trading securities	13			
- Borrowing costs paid	14		(201.082.191)	
- Corporate income tax paid	15		(5.124.455.697)	(4.075.553.932)
- Other cash inflows from operating activities	16			
- Other cash outflows from operating activities	17		(6.464.396.640)	(6.480.874.000)
Net cash flows from/(used in) operating activities	**20**		**52.548.214.668**	**39.908.875.934**
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets and other long-term assets	21		(6.482.526.213)	(733.820.320)
2. Proceeds from disposal of fixed assets and other long-term assets	22			390.079.000
3. Loans to other entities and payments for purchase of debt	23			
4. Collections from borrowers and proceeds from sale of debt	24			
5. Payments for investments in other entities	25			
6. Proceeds from sale of investments in other entities	26			
7. Interest and dividends received	27		1.147.881.168	1.402.945.199
Net cash flows from investing activities	**30**		**(5.334.645.045)**	**1.059.203.879**
III. Cash flows from financing activities				
1. Capital contribution and issuance of shares	31			
2. Repayment of contributed capital and repurchase of stock issued	32			
3. Drawdown of borrowings	33		80.000.000.000	
4. Repayment of borrowings	34		(80.000.000.000)	
5. Payment of principal of finance lease liabilities	35			
6. Dividends paid	36		(14.120.590.000)	(21.017.935.875)
Net cash flows from financing activities	**40**		**(14.120.590.000)**	**(21.017.935.875)**
Net cash flows during the fiscal year (50 = 20+30+40)	**50**		**33.092.979.623**	**19.950.143.938**
Cash and cash equivalents at the beginning of fiscal year	**60**		**105.037.542.834**	**95.564.510.972**
Impact of exchange rate fluctuation	61			
Cash and cash equivalents at the end of fiscal year (70=50+60+61)	70	V.1	**138.130.522.457**	**115.514.654.910**

Approve, dated 10 August 2026

Preparer (Signature, name)	Chief Accountant (Signature, name)	General Director (Signature, name, stamp)
Nguyen Cong Nam	Nguyen Huu Hoang	Tan Thuong

M.S.D.N: 0300450673 – C.T.C.P
CÔNG TY
CỔ PHẦN
VẬT TƯ - XĂNG DẦU
(COMECO)
THÀNH PHỐ HỒ CHÍ MINH

NOTES TO INTERIM FINANCIAL STATEMENTS

For the six-month period ended as at 30 June 2026

I. THE COMPANY

1. Form of ownership

Materials - Petroleum Joint Stock Company (COMECO) was established pursuant to Decision No. 94/2000/QĐ-TTg dated August 9, 2000 issued by the Prime Minister of the Government; holding Business Registration Certificate No. 4103000236 dated December 13, 2000 issued by the Ho Chi Minh City Department of Planning and Investment; and Enterprise Registration Certificate No. 0300450673, amended for the 21st time, issued by the Ho Chi Minh City Department of Finance on September 22, 2025.

The Company's contributed charter capital stated in the ERC: 141.206.280.000 VND (One hundred forty-one billion, two hundred and six million, two hundred and eighty thousand Vietnamese Dong).

Corresponding to 14.120.628 shares, with a par value of VND 10.000 per share.

Contributed capital as at 30 June 2026: 141.206.280.000 VND.

Head office: 549 Dien Bien Phu Street, Ban Co Ward, Ho Chi Minh City.

As at 30/06/2026, the number of employees/the average of employees was 480 employees (31/12/2025 was 484 employees).

2. Business field

The Company's business sector comprises manufacturing, trade, services, and construction.

3. Business Lines

Import and export of gasoline, oil, lubricants, grease, and gas. Wholesale of gasoline, oil, lubricants, and grease. Retail of gasoline, oil, lubricating oil, grease, and other fuel products. Real estate brokerage, real estate business, warehouse leasing. Ship supply services; domestic and international freight forwarding services. Retail of fertilizers and chemicals (excluding highly toxic chemicals). Trading of electrical system equipment and tools (transformers, electric motors, voltage stabilizers, generators, electric wires, conductors, light bulbs, switchboards, switches, fuses, circuit breakers), construction materials, machinery and equipment for industrial, mining, forestry, and construction sectors, and sanitary equipment. Retail of fabric, wool, yarn, sewing thread, and other textiles in specialized stores. Trading of computers, peripheral devices, air-conditioning equipment, and sanitary equipment. Installation of fire prevention and firefighting systems. Wholesale of fertilizers and chemicals. Goods trading agency, investment consulting (excluding financial and accounting consulting), postal and telecommunications agency services (excluding internet access agency services). Transportation of fuel, lubricants, and grease by automobile. Restaurant and mobile catering services (not operating at the head office). Commercial advertising. Office leasing. Inland waterway freight transport. Inland waterway passenger transport. Boarding houses, rental rooms, and similar accommodation establishments (not operating at the head office). Civil and industrial construction; structural design for civil and industrial works; construction consulting. Retail of passenger cars (up to 12 seats). Repair and refurbishment of vehicles and transport equipment; car wash services. Sale of motorcycles and motorbikes. Trading of fabric, garments, face masks, protective clothing, and footwear. Retail of garments, footwear, leather and imitation leather goods in specialized stores. Road passenger transport within urban and suburban areas (excluding bus transport). Parking lot business. Direct support service activities for road transport: investment and operation of electric charging stations; parking lot management and vehicle parking services. Installation of electrical systems; production of batteries and accumulators; repair of electrical equipment. Sale of spare parts and accessories for automobiles and other motor vehicles. Leasing of machinery, equipment, and other tangible assets without operators. Beverage serving services; retail of food, foodstuffs, beverages, tobacco, and pipe tobacco with a large proportion in general retail stores. Leasing of motor vehicles; wholesale of automobiles and other motor vehicles. Collection of non-hazardous waste: collection of used cooking oil and grease. Retail of pharmaceuticals, medical devices, cosmetics, and personal hygiene products in specialized stores.

4. **Ordinary course of business:** 12 months.
5. **Characteristics of the Company's operations in the fiscal year that affect the Interim Financial Statements**: No.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

The Company's accounting period starts on 1 January and ends on 31 December.

2. Accounting currency

The financial statements are prepared and presented in Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME

1. Accounting regime

The Company applies Enterprise Accounting System issued under Circular No.99/2025/TT-BTC dated 27 October 2025 by Ministry of Finance as well as the amended and guidance circulars.

2. Declaration of adherence to Accounting Standards and Accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING POLICIES

1. Principles for recognizing cash and cash equivalents

a. Cash

Cash consists of: cash on hand, cash in banks and cash in transit; Specifically, for cash and cash equivalents of the Company that are restricted in use, they are not presented under this item but must be presented under other current and non-current asset items on the financial statements.

b. Cash equivalents

Cash equivalents are short-term investments for a period not exceeding 3 months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value from the date of purchase to the date of financial statements.

2. Financial investments

Financial investment is the outside investments with purpose to use capital reasonably and improve efficiency of business operations such as investments in subsidiaries, joint ventures and associates, investment in securities and other financial investments ...

For the preparation of financial statements, the financial investment must be classified as below:

- Having maturity less than 12 months or a normal operating cycle are recorded as short-term.
- Having maturity over than 12 months or a normal operating cycle period are recorded as long-term.

a. Held-for-trading securities

It is an investment in the purchase of securities and other financial instruments for trading (held for appreciation to sell for profit. Held-for-trading securities include:

- Stocks and bonds listed on the stock market;
- Other types of securities and financial instruments such as promissory notes, forward contracts, swap contracts, etc.

Trading securities are initially recorded at their fair value of payments at the time the transaction occurs.

The Company can only recognize cash dividends from held-for-trading securities as finance income for the period after the investment date. Cash dividends or interest received for the period before the investment date are recorded as a reduction in the investment's value. In cases where the investors receive additional shares because the invested company is a joint-stock company using share premium, equity funds, and retained earnings to issue more shares (i.e. stock dividends), investors only monitor the increased number of shares in the notes to the financial statements without recording the value of the received shares, recognizing finance income and recording an increase in held-for-trading securities.

In the case of a stock swap, the value of the shares must be determined based on fair value at the exchange date.

When liquidating, selling, or swapping held-for-trading securities (for each type of security), the cost is determined using either the weighted-average method or the first-in, first-out method.

Provision for held-for-trading securities: At the end of the accounting period, if the market value of held-for-trading securities drops below their cost, the Company must make provisions for held-for-trading securities.

The provisioning or reversal of this provision is carried out at the time of preparing the Financial Statements and is recognized as financial expense during the period.

b. Investments in other entities

Investments in other entities are the investments in equity instruments of other entities in which the Company does not control or has significant influence to the invested entities.

3. Receivables

All receivables must be detailed by aging, by each client and in original currency (if any) and others details depending on the management request of the Company.

The classification of receivables must be managed as follows:

- Trade receivables: Receivables resulting from trading activities between the Company and its clients such as selling goods, rendering service, disposal of assets, export sales of consigner through the consignee;
- Intra-company receivables: Receivables between the Company and its dependent units;
- Other receivables: Receivables not related to trading activities.

For the preparation of financial statements, the receivables must be classified as follows:

- Receivables with collection periods not exceeding 12 months or a normal operating cycle are recorded as short-term.
- Receivables with collection periods over than 12 months or a normal operating cycle are recorded as long-term.

At the reporting date, the Company revaluates the receivables due in foreign currency (except for advances to suppliers; if it has evidence that the supplier will not provide goods or services and the Company will receive this advance in foreign currency, this advance will be treated as monetary items) at the average buying and selling exchange rates quoted by the commercial bank where the Company normally transacts at the reporting date. Determining the actual transaction exchange rate, the book exchange rate, and revaluating held-for-trading securities that are foreign currency monetary items (if any) is guided in Account 413 - Exchange Rate Differences.

Provisions for bad debts: The provisions for bad debts are made at the reporting date. The provision or reimbursement of provision is made at the reporting date and is recorded as general and administrative expenses in the period. For the bad debts due in several years that the Company tried to collect but failed and determined that the debtor was insolvent, the Company may sell these long-term bad debts to debt collection Companies or write off the bad debts (according to regulations and charter of the Company).

4. Inventories

a. Recognition

Inventories are stated at original cost. Where net realizable value is lower than cost, inventories should be measured at net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other direct costs incurred in bringing the inventories to their present location and condition.

The assets purchased for production, use or sale are not presented in this item but are presented in item "Long-term equipment, supplies, spare parts ", including:

- For materials, equipment, and spare parts that are stored for more than 12 months or longer than an operating cycle; and for work-in-process products with production or turnover times that exceed an operating cycle;
- Materials, equipment, and spare parts held in reserve for more than 12 months or more than one normal production and business cycle.

b. Inventories valuation method

The ending inventory balance is determined by the following methods: Weighted-average method.

c. Inventories recording system

The perpetual method is used to record the inventories.

d. Provision for obsolete inventories

At the reporting date, if inventories are not recoverable due to damages, obsolescence, reduction of selling price. In this case, the provision for obsolete inventories is made. The provision for obsolete inventories is the difference between the original costs of inventories and its net realizable value.

5. Tangible and intangible assets

Fixed assets are stated at the historical cost. During their useful life, fixed assets are recorded at cost, accumulated depreciation and amortization and net carrying amounts.

During the useful life, the depreciation and amortization is recorded to the expenses for which the asset is used. Intangible assets that are land use rights are only depreciated for definite land use rights.

Depreciation of tangible assets and amortization of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

- Buildings and structures	05 – 50 years
- Machinery and equipment	05 – 20 years
- Means of transportation	06 – 30 years
- Management equipment and tools	03 – 10 years

6. Construction in progress

Construction in progress reflects the directly related costs (including interest expenses aligning with the Company's accounting policy) for assets under construction, machinery and equipment being installed for production, leasing, and management purposes, as well as costs related to repairs of fixed assets in progress. These assets are recorded at their original cost and are not depreciated.

7. Prepaid/deferred expenses

The followings are prepaid/deferred expenses, including:

Deferred expenses (expenses awaiting allocation) comprise actual expenses incurred that relate to the business results of multiple accounting periods

Deferred expenses are allocated to expenses on a straight-line basis over the period consistent with the period in which the corresponding economic benefits are generated. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing the Financial Statements.

Deferred expenses are tracked according to each period in which they were incurred, the amounts already allocated to the cost objects of each accounting period, and the remaining balance not yet allocated to expenses

8. Payables

All payables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the Company.

The classification of payables must be managed as below:

- Trade payables: Payable resulting from trading activities such as purchase of goods, rendering of service, imports though consigner;
- Other payables: Payables not related to trading activities such as trade unions, social insurance, short-term and long-term deposits, non-monetary borrowings and advances, etc.

For the preparation of financial statements, the payables must be classified as follows:

- Payables having remaining payment period not exceeding 12 months or a normal operating cycle are recorded as short-term.
- Payables having remaining payment period from 12 months and above or a normal operating cycle are recorded as long-term.

At the reporting date, the Company revaluates the payables due in foreign currency (except for advances from customers; if it has evidence that the Company will not provide goods or services and the Company will return this advance to customers in foreign currency, this advance will be treated as monetary items) at the average buying and selling exchange rates quoted by the commercial bank where the Company normally transacts at the reporting date.

9. Loans and finance lease liabilities

Loans, debts should be monitored in details for each lender, each debt acknowledgment and each collateral. The financial lease liabilities are stated at present value of minimum lease payment or the fair value of the lease assets.

For the preparation of financial statements, the loans and finance lease liabilities must be classified as below:

- Loans, cash borrowings, and financial lease liabilities that are due within 12 months from the end of the accounting period, or if the Company cannot refuse to pay at any time within 12 months from the end of the accounting period, are classified as short-term.
- Loans, cash borrowings, and financial lease liabilities that are due over 12 months from the end of the accounting period are classified as long-term.

At the reporting date, the Company revaluates the loans and finance lease liabilities due in foreign currency at the average buying and selling exchange rates quoted by commercial bank where the Company normally transacts at the reporting date.

10. Borrowings and capitalization of borrowing costs

Borrowing costs directly attributing to the loans are recognized as finance expenses, except the borrowing costs directly attributing to the acquisition or construction in progress is capitalized, when all the conditions are satisfied in accordance with VAS 16 "Borrowing costs".

11. Accrued expenses:

Payables for goods and services received from suppliers or provided to customers during the period but not yet paid due to the absence of invoices or incomplete accounting records and documents, as well as payables to employees, are recorded as operating expenses in the period to ensure that actual incurred expenses do not cause sudden fluctuations in operating expenses, based on the matching principle of revenues and expenses. Accruals must be calculated rigorously and supported by appropriate and reliable evidence. When these expenses are incurred, if there is any discrepancy with the accrued amount, the accounting department will make additional entries or reduce the expenses corresponding to the discrepancy.

12. Unearned revenues

Unearned revenue reflects the existing balance and the movements (increases and decreases) of the enterprise's deferred revenue during the accounting period. Unearned revenues include incomes received in advance such as: rental prepayment of customer in one or numerous periods, interest prepayment of borrower or debt instrument purchase, the differential price between installment payment price and one-time purchase price; turnovers corresponding to goods or services discounted to customers in traditional client program…

13. Equity

a. Contributed charter capital

Contributed charter capital is recorded in the actual amount of capital contributed by each individual and organization.

b. Retained earnings

Retained earnings are the profit of business operations after adding (+) or subtracting (-) adjustments due to retrospective accounting for changes in accounting policy or retrospective restatement to correct materiality misstatement in previous year.

Profit distribution on business activities of the Company must comply with the current financial policy.

Profit distribution must consider non-monetary items in retained earnings that may affect cash flow and ability to pay dividends, the Company's profit.

14. Revenue

a. Revenue from sales of goods

- Revenue from sales of goods should be recognized when all the following conditions have been satisfied:
- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company no longer hold the right to manage goods as owners or the right to control goods;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

b. Revenue from rendering of services

Revenue from rendering of services should be recognized when all the following conditions have been satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;

- The work completion can be measured reliably at the reporting date;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

c. Finance income

Finance income includes interest, gain on exchange rate difference, dividends, etc. and other income of financial activities. For interest earned from loans, deferred payment, installment payment: income is recognized when earned and the original loans, principal receivables are not classified as overdue that need to make provisions. Dividend is recognized when the right to receive dividend is established.

d. Other income

Other income includes income from other activities: disposal of asset; penalty receipt, compensation, collection of bad debt which was written off, unknown payables, gift in cash or non-cash form, etc...

15. Revenue deductions

Revenue deduction shall be recorded as follows:

- The decrease adjustment of revenue in the incurring period if revenue deductions incurred in the same period of consumption of products, goods and services;
- The decrease adjustment of revenue as follows if revenue deductions incurred in the next period of consumption of products, goods and services:
    + Record a decrease in revenue on the current financial statements if the revenue deduction incurs before reporting date;
    + Record a decrease in revenue on the next financial statements if the revenue deduction incurs after reporting date;.

16. Costs of goods sold

Costs of goods sold are cost of goods, products, services, investment property, costs of production of construction products sold in the period and costs relating to the real estate business, etc.,...

The lost value of inventory is recorded in the costs of goods sold after deducting compensation (if any).

The cost of direct materials consumed in excess of normal capacity, labor costs, fixed manufacturing overhead costs not allocated to the value of inventory, must be recorded in costs of goods sold (after deducting compensation, if any) even if goods have not been determined to be consumed yet.

17. Finance expenses

Finance expenses include expenses for financial activities: expenses or losses relating to financial investment activities; borrowing expenses; incurred expenses for capital contribution to joint ventures and associates; losses from securities transfer; provision for diminution in value of trading securities; provision for diminution in value of investment in other entities; realized losses when selling foreign currency, realized foreign exchange losses, etc...

18. Selling expenses and general and administrative expenses

Selling expenses reflect indirect expenses incurred from selling goods and providing services.

General and administrative expenses reflect the general expenses of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office and tools expenses, depreciation for assets used in administration purposes; land rental, business license tax; provision for bad debts; expenses from external services and other expenses, etc....

19. Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses pursuant to the Law on Corporate Income Tax is the corporate income tax payables calculated on the taxable income of the year and the current corporate income tax rate.

Deferred tax expenses are the CIT expenses payable in the future resulting from:

- Record of deferred tax liabilities during the year;
- Reimbursement of deferred tax assets recorded in previous years. .

20. Related parties

Parties are considered related parties if one party has the ability to control or has significant influence over the other party in decision-making of financial and operational policies. The parties are also considered related parties if they are under joint control or are under joint significant influence.

In considering the relationship of related parties, the substance of the relationship is more focused on the legal form.

V . NOTES TO THE INTERIM STATEMENT OF FINANCIAL POSITION

1 . CASH AND CASH EQUIVALENTS

Non-restricted cash and cash equivalents held by the Company:	**Ending balance**	**Beginning balance**
*** Cash on hand (VND)***	***41.548.312***	***24.942.291***
*** Cash in banks (VND)***	***81.721.481.070***	***48.363.909.784***
- Vietnam Export Import Bank - District 1 Branch	18.128.635.682	19.781.723.044
- Vietnam Bank for Agriculture and Rural Development - District 10 Branch	526.232.601	525.842.901
- Bao Viet Securities	4.906.162	146.860.386
- Vietnam Modern Bank Limited (Single-Member LLC) – Saigon Branch	56.831.117	57.104.319
- Vietnam Modern Bank Limited (Single-Member LLC) – District 5 Transaction Office	1.172.830	1.171.661
- Saigon Tai Loc Commercial Joint Stock Bank – District 10 Branch	37.640.751.356	15.121.013.358
- Vietnam Modern Bank Limited (Single-Member LLC) – Ho Chi Minh Branch	1.150.075	1.148.930
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ky Dong Branch	9.265.956.704	6.859.408.806
- Ho Chi Minh City Development Joint Stock Commercial Bank - Van Hanh Branch	168.119.285	159.589.758
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Ba Thang Hai Branch	3.191.099.452	4.492.560.732
- Vietnam Public Joint Stock Commercial Bank - Ho Chi Minh Branch	38.760.319	38.721.688
- Military Commercial Joint Stock Bank – North Sai Gon Branch	35.069.457	34.981.997
- Ho Chi Minh City Development Joint Stock Commercial Bank - Ben Nghe Branch	12.662.796.030	1.143.782.204
*** Cash in transit***	***6.367.493.075***	***6.648.690.759***
*** Cash equivalents (Term deposits at banks with a maturity of less than 3 months)***	***50.000.000.000***	***50.000.000.000***
- Vietnam Export Import Bank - District 1 Branch	30.000.000.000	30.000.000.000
- Saigon Tai Loc Commercial Joint Stock Bank – District 10 Branch	20.000.000.000	20.000.000.000
Total	**138.130.522.457**	**105.037.542.834**

2 .FINANCIAL INVESTMENTS

2.1 Held-for-trading securities

	Ending balance				Beginning balance		
	Number of shares	Cost	Fair value	Provision	Cost	Fair value	Provision
- Shares		19.346.704.000	13.578.620.395	7.887.225.475	19.346.704.000	13.405.024.865	7.531.053.485
+ Petec Coffee Joint Stock Company (PCF)	43.800	444.000.000	136.656.000	307.344.000	444.000.000	248.346.000	195.654.000
+ Western Bus Station Joint Stock Company (WCS)	6.000	87.500.000	1.782.600.000		87.500.000	1.620.000.000	
+ Thu Duc Trading and Import Export Joint Stock Company (TMC)	264.752	5.775.685.000	1.879.739.200	3.895.945.800	5.775.685.000	1.959.164.800	3.816.520.200
+ Petroleum Mechanical Stock Company (PMS)	176.942	3.989.625.000	6.210.664.200		3.989.625.000	5.644.449.800	
+ Ca Mau Trading Stock Company (CMV)	356.256	4.637.520.000	2.850.048.000	1.787.472.000	4.637.520.000	2.988.987.840	1.648.532.160
+ Hang Xanh Motors Service Joint Stock Company (HAX)	26.469	46.600.000	249.602.670		46.600.000	448.649.550	
+ Saigon Petro Vietnam Oil JSC	200.000	2.000.000.000			2.000.000.000		
+ Nam Dinh Petroleum Joint Stock Company (PND)	17.640	272.599.000	106.192.800	166.406.200	272.599.000	115.365.600	157.233.400
+ Petec Trading and Investment Corporation (PEG)	99.675	2.093.175.000	363.117.525	1.730.057.475	2.093.175.000	380.061.275	1.713.113.725
Total		**19.346.704.000**	**13.578.620.395**	**7.887.225.475**	**19.346.704.000**	**13.405.024.865**	**7.531.053.485**

Note: For investments with listed prices on the stock market, fair value is determined based on the listed price as at the end of the accounting period. The Company has not determined the fair value of investments without a listed price due to the lack of specific guidance on determining fair value.

2.2 Investment in entities

	Ending balance				Beginning balance		
	% of held capital	Cost	Recoverable value	Provision	Cost	Recoverable value	Provision
+ Can Tho Automobile Mechanical Joint Stock Company (*)	0	2.000.000.000	1.917.955.219	82.044.781	2.000.000.000	1.880.504.224	119.495.776
+ Viet Tin Logistics Joint Stock Company (*)	0	10.000.000.000		10.000.000.000	10.000.000.000		10.000.000.000
Cộng		**12.000.000.000**	**1.917.955.219**	**10.082.044.781**	**12.000.000.000**	**1.880.504.224**	**10.119.495.776**

Note (*): The Company has made provisions for capital contribution investments in other entities based on the 2025 financial statements of the investees.

3 . TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
a. Short-term trade receivables	**70.795.647.403**	**27.107.333.000**	**56.994.322.186**	**27.107.333.000**
Hyundai Vietnam Electronics Co., Ltd	27.107.333.000	27.107.333.000	27.107.333.000	27.107.333.000
Urban Environment One Member LLC	7.123.190.201		4.389.691.985	
Other receivables	36.565.124.202		25.497.297.201	
a. Long-term trade receivables				
Total	**70.795.647.403**	**27.107.333.000**	**56.994.322.186**	**27.107.333.000**

4 . PREPAYMENTS TO SUPPLIERS

	Ending balance	Beginning balance
a. Short-term prepayments to suppliers	**10.250.000**	**2.113.346.000**
Petrolimex Saigon One Member LLC	10.250.000	2.113.346.000
b. Long-term prepayments to suppliers		
Total	**10.250.000**	**2.113.346.000**

5 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
a. Short-term	**2.703.716.200**		**590.213.974**	
- Advances	2.281.058.666		490.345.790	
- Accrued interest receivable	422.657.534			
- Other rececivables			99.868.184	
b. Long-term	**58.805.470.796**		**58.805.470.796**	
- Security deposit for leasing premises	2.020.000.000		2.020.000.000	
- Other receivables (*)	56.785.470.796		56.785.470.796	
Total	**61.509.186.996**		**59.395.684.770**	

Note (*): This amount represents the remaining value of the Petroleum Storage Depot project located in Phu Dong Commune, Nhon Trach District, Dong Nai Province. The project was reclaimed by the Dong Nai Provincial People's Committee following the company's voluntary request to return the land, and this amount will be settled upon receipt of the refund for the land use rights from the competent authority.

6 . BAD DEBTS

	Ending balance		Beginning balance	
	Cost	Recoverable value	Cost	Recoverable value
- Total value of receivables, overdue debts or no overdue doubtful debts	27.107.333.000		27.107.333.000	
Details:				
Hyundai Vietnam Electronics Co., Ltd (*)	27.107.333.000		27.107.333.000	
Total	**27.107.333.000**		**27.107.333.000**	

Note (*): According to Sale of Goods Contract No. 150/HĐ-VX dated 09/02/2012 between Materials - Petroleum Joint Stock Company (COMECO) and Hyundai Electronics Vietnam Co., Ltd., the payment term for goods is within 30 days from the date the seller (COMECO) issues the value-added tax invoice for each delivery batch. This contract is secured by Letter of Guarantee No. 1102/12/BL-HDB013 dated 11/02/2012 issued by Ho Chi Minh City Housing Development Bank (HD Bank), with a guaranteed value of VND 50 billion. After collecting a partial debt payment of VND 6,712,080,000 and offsetting debt with goods valued at VND 4,381,982,000, Hyundai Electronics Vietnam Co., Ltd. still owed VND 38,878,946,000, but the Company had not yet received the substitute payment from HD Bank as committed under the letter of guarantee. The Company (COMECO) is currently carrying out the procedures required by law to recover this debt.
In 2017 and 2018, COMECO recovered an additional VND 129,970,000 from Hyundai. On 29/03/2019, COMECO recovered a further VND 200,000,000. On 18/09/2019, the Company recovered an additional VND 1,697,500,000 under Judgment Enforcement Decision No. 1576 dated 04/09/2019. On 07/09/2021, the Company recovered VND 1,300,000,000; on 27/03/2025, the Company recovered VND 150,000,000 under Judgment Enforcement Decision No. 378 dated 22/11/2019. On 27/05/2025, the Company recovered VND 200,000,000 under Judgment Enforcement Decision No. 179 dated 02/04/2019. On 02/06/2025, the Company recovered VND 95,000,000. On 19/06/2025, the Company recovered a further VND 152,500,000; these latter two amounts were recovered under Judgment Enforcement Decision No. 378 dated 22/11/2019. In September 2025, the Company recovered VND 1,985,000,000 under Judgment Enforcement Decision No. 179 dated 02/04/2019. In October 2025, the Company recovered VND 5,661,643,000 under Judgment Enforcement Decision No. 179 dated 02/04/2019. In November 2025, the Company recovered VND 200,000,000 under Judgment Enforcement Decision No. 218 dated 22/10/2019. As of 30/06/2026, the Company had set aside a 100% provision for doubtful debts against this outstanding amount.

7 . INVENTORIES

	Ending balance		Beginning balance	
	Historical cost	**Provision**	**Historical cost**	**Provision**
- Goods in transit	13.982.150.000		24.621.333.331	
- Tools and supplies	586.460.240		361.481.481	
- Merchandise	30.923.061.562		28.948.085.854	
Total	**45.491.671.802**		**53.930.900.666**	

8 . LONG-TERM ASSETS IN PROGRESS

	Ending balance		Beginning balance	
	Cost	**Recoverable value**	**Cost**	**Recoverable value**
Long-term construction in progress	**9.595.917.273**		**4.005.052.129**	
- Purchase of fixed assets	8.481.526.700		2.800.508.900	
- Work in progress	619.747.710		619.747.710	
- Major maintenance of fixed assets	494.642.863		584.795.519	
Total	**9.595.917.273**		**4.005.052.129**	

Note (*): This represents the construction investment cost for Industrial Land Plot No. 49 (Petroleum Branch No. 49). The Company made an advance payment of 30% of the contract value for the sublease of land use rights with existing technical infrastructure, under Land Sublease/Construction Contract No. 18/2026/HĐ-XD dated 09/04/2026, between Hai Son Company Limited and the Company.

9 . INCREASE OR DECREASE IN TANGIBLE ASSETS

Item	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Other tangible assets	Total
Historical cost						
Beginning balance	**177.893.979.786**	**26.443.605.745**	**27.076.105.665**	**4.191.700.591**		**235.605.391.787**
Increase	**841.661.069**					**841.661.069**
- Additions						
- Transferred from CIP	841.661.069					841.661.069
- Other increases						
Decrease						
- Transferred to IP						
- Disposals						
- Other decreases						
Ending balance	**178.735.640.855**	**26.443.605.745**	**27.076.105.665**	**4.191.700.591**		**236.447.052.856**
Accummulated depreciation						
Beginning balance	**70.702.095.472**	**25.272.840.702**	**20.795.646.933**	**4.046.930.591**		**120.817.513.698**
Increase	**2.987.627.735**	**191.039.622**	**713.624.190**	**39.480.000**		**3.931.771.547**
- Depreciation for the period	2.987.627.735	191.039.622	713.624.190	39.480.000		3.931.771.547
- Other increases						
Decrease						
- Transferred to IP						
- Disposals						
- Other decreases						
Ending balance	**73.689.723.207**	**25.463.880.324**	**21.509.271.123**	**4.086.410.591**		**124.749.285.245**
Net carrying amounts						
Beginning balance	**107.191.884.314**	**1.170.765.043**	**6.280.458.732**	**144.770.000**		**114.787.878.089**
Ending balance	**105.045.917.648**	**979.725.421**	**5.566.834.542**	**105.290.000**		**111.697.767.611**

Note:
- *Historical cost of tangible assets fully depreciated but still in use at the end of the fiscal year: 59.105.493.114 VND*
- *Historical cost of tangible assets awaiting disposal at the end of the fiscal year: 0 VND.*

0501172 CÔNG T TNHH ICH VỤ TƯ CHÍNH KẾ VÀ KIỂM T PHÍA NA T.P H

10 . INCREASE OR DECREASE IN INTANGIBLE ASSETS

Item	Land use rights	Computer software	Other intangible fixed assets	Total
Historical cost				
Beginning balance	**75.622.766.334**	**2.461.300.000**		**78.084.066.334**
Increase		**50.000.000**		**50.000.000**
- Additions		50.000.000		50.000.000
- Internally generated				
- Increases due to business combination				
- Other increases				
Decrease				
- Disposals				
- Other decreases				
Ending balance	**75.622.766.334**	**2.511.300.000**		**78.134.066.334**
Accumulated amortisation				
Beginning balance	**17.896.881.476**	**758.750.000**		**18.655.631.476**
Increase	**632.954.424**	**113.893.750**		**746.848.174**
- Amortisation for the period	632.954.424	113.893.750		746.848.174
- Other increases				
Decrease				
- Disposals				
- Other decreases				
Ending balance	**18.529.835.900**	**872.643.750**		**19.402.479.650**
Net carrying amounts				
Beginning balance	**57.725.884.858**	**1.702.550.000**		**59.428.434.858**
Ending balance	**57.092.930.434**	**1.638.656.250**		**58.731.586.684**

Ghi chú:

- *Historical cost of intangible assets fully amortised but still in use at the end of the fiscal year: 924.528.583 VND.*

11 . PREPAID/DEFERRED EXPENSES

	Ending balance	Beginning balance
a . Short-term prepaid expenses	**679.093.250**	
- Unallocated tools and equipment expenses	679.093.250	
b . Long-term prepaid expenses	**33.057.159.908**	**33.675.142.004**
- Value of land use rights (one-off lease payment) (*)	33.057.159.908	33.675.142.004
Total	**33.736.253.158**	**33.675.142.004**

Note (*): This is the value of the leased land use rights for which the rental payment has been made for the entire lease term (and has been granted a Land Use Rights Certificate)

No.	Location	Lease area	Lease duration	Issuing Authority of Land Use Rights Certificate	Value	Remaining value
1	Lot No. 4822, Map Sheet No. 2, Address: Nhi Thanh Ward, Thu Thua District, Long An Province	3.314 m2	To 10/9/2058	Department of Natural Resources and Environment of Long An Province	14.950.206.278	12.389.143.078
2	Lot No. 106, Map Sheet No. 40, Address: Ho Nai 3 Ward, Trang Bom District, Dong Nai Province	3.872 m2	To 01/01/2046	Department of Natural Resources and Environment of Dong Nai Province	9.678.679.000	5.212.064.676
3	Lot No. 378, Map Sheet No. 2, Address: Ward 16, District 8, Ho Chi Minh City	614 m2	To 04/09/2052	People's Committee of Ho Chi Minh City	2.248.400.000	1.270.346.079
4	Lot No. 1773, Map Sheet No. 3, Address: Ben Luc Town, Ben Luc District, Long An Province	2.500 m2	To 04/4/2053	Department of Natural Resources and Environment of Long An Province	17.500.000.000	14.185.606.075
Total					**44.377.285.278**	**33.057.159.908**

12. LOANS AND FINANCE LEASE LIABILITIES

	Ending balance		Movement		Beginning balance
	Credit limit	Value	Increase	Decrease	Value
a. Short-term loans			**80.000.000.000**	**80.000.000.000**	
Short-term loan from Vietnam Export Import Commercial Joint Stock Bank (Credit Contract No. 1402LAV250101917 dated 23/09/2025)	100.000.000.000		80.000.000.000	80.000.000.000	
Total			**80.000.000.000**	**80.000.000.000**	

Note: Details of the short-term loan are as follows

Number/date of the debt acknowledgment agreement	Lender	Loan term	Interest	Amount	Purpose of the loan	Security arrangement for the
No. 1402LDS260000335 dated 05/03/2026	Vietnam Export Import Bank - District 1 Branch	01 month	6,3%/year	45.000.000.000	Payment for fuel	Unsecured loan
No. 1402LDS260000323 dated 02/03/2026	Vietnam Export Import Bank - District 1 Branch	01 month	6,3%/year	35.000.000.000	Payment for fuel	Unsecured loan

13 . TRADE PAYABLES

	Ending balance	Beginning balance
a. Short-term trade payables	**6.395.983.720**	**2.784.057.220**
- Details of the customer's short-term payables accounting for 10% or more of the customer's total short-term payables.	***6.064.207.720***	***320.318.820***
Vietnam Oil Corporation - JSC (PVOIL)	5.379.100.000	
Nam Giang Commercial Service CO., LTD.	685.107.720	320.318.820
- Others	***331.776.000***	***2.463.738.400***
Mekong Petrochemical JSC		1.732.621.600
PVOIL Lube JSC	331.776.000	731.116.800
b. Long-term trade payables		
Total	**6.395.983.720**	**2.784.057.220**

c. Payables to suppliers as related parties		
Vietnam Oil Corporation - JSC (PVOIL)	5.379.100.000	
PVOIL Lube JSC	331.776.000	731.116.800

14 PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
a. Short-term prepayment from customers	**9.470.263.975**	**2.784.057.220**
Vinh Loc Industrial Park Co. Ltd	6.230.839.600	257.380.400
Anh Hoa Two-Member Limited Liability Company	545.065.680	260.998.880
Dong Phong Construction Engineering Co., Ltd. (Vietnam)	382.590.000	283.580.000
Other entities	2.311.768.695	1.982.097.940
b. Long-term prepayment from customers		
Total	**9.470.263.975**	**2.784.057.220**

c. Prepayment from customers as related parties		
Anh Hoa Two-Member Limited Liability Company	545.065.680	260.998.880

15 . STATUTORY OBLIGATIONS

	Beginning balance	Payables in the period	Paid in the period	Ending balance
a . Payables				
Value-added tax		2.847.666.636	2.847.666.636	
Corporate income tax	3.854.679.231	5.604.952.406	5.124.455.697	4.335.175.940
Personal income tax	100.000.000	2.908.577.831	3.008.577.831	
Land and housing tax		406.038.470		406.038.470
Total	**3.954.679.231**	**11.767.235.343**	**10.980.700.164**	**4.741.214.410**
b . Receivables				
Land and housing tax	4.377.556.312	21.975.537.502	17.597.981.190	
Total	**4.377.556.312**	**21.975.537.502**	**17.597.981.190**	

Note: (*) The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulation to many types of transactions is susceptible to varying interpetations, amounts reported in the financial statements could be changed at a later date upon final determination by the Tax Authority.

16 . OTHER PAYABLES

	Ending balance	Beginning balance
a . Short-term	**17.071.300.075**	**15.967.199.894**
Office rental deposit	***4.212.812.426***	***4.490.812.144***
- Bank for Investment and Development of Vietnam JSC - District 3 Branch	2.498.924.417	2.138.774.417
- MOR Service One Member LLC	390.000.000	390.000.000
- Samaa Co. Ltd	300.000.000	300.000.000
- FPT Digital Retail JSC.	297.000.000	297.000.000
- Tien Son Investment and Development Services Co., Ltd	165.000.000	165.000.000
- TRANSWORLD GLS Vietnam Co., Ltd	154.638.000	154.638.000
- Other clients	407.250.009	1.045.399.727
Purchase deposit	***6.167.503.736***	***6.085.877.244***
- Kumho Samco Buslines Co., Ltd	420.000.000	1.020.000.000
- Ho Chi Minh City Green Trees One Member LLC	300.000.000	365.000.000
- Han Du Travel LLC	250.000.000	250.000.000
- UNIS Group JSC	200.000.000	200.000.000
- Nguyen Nam Hai	200.000.000	200.000.000
- Sai Gon Traffic Construction One-member Co. Ltd	196.680.100	196.680.100
- A.KHOA Transport Company Limited (Branch 20)	150.000.000	150.000.000
- Other clients	4.450.823.636	3.704.197.144
Other payables	***6.690.983.913***	***5.390.510.506***
b . Long-term		
Total	17.071.300.075	15.967.199.894

17 . OWNERS' EQUITY

a . Changes in owners' equity

	Contributed charter capital	Share premium	Other owners' capitals	Development and investment funds	Retained earnings	Total
Previous beginning balance	**141.206.280.000**	**135.484.038.434**	**21.242.445.149**	**99.685.822.404**	**36.667.275.886**	**434.285.861.873**
- Increase in capital in previous period						
- Profits in previous period					6.011.961.811	6.011.961.811
- Other increases						
- Decrease in capital in previous period						
- Losses in previous period						
- Other decreases					33.948.942.000	33.948.942.000
Previous closing balance	**141.206.280.000**	**135.484.038.434**	**21.242.445.149**	**99.685.822.404**	**8.730.295.697**	**406.348.881.684**
Current beginning balance	**141.206.280.000**	**135.484.038.434**	**21.242.445.149**	**99.685.822.404**	**31.426.972.525**	**429.045.558.512**
- Increase in capital in current						
- Profits in current period					23.092.696.480	23.092.696.480
- Other increases						
- Decrease in capital in current period						
- Losses in current period						
- Other decreases					24.468.628.000	24.468.628.000
Current ending balance	**141.206.280.000**	**135.484.038.434**	**21.242.445.149**	**99.685.822.404**	**30.051.041.005**	**427.669.626.992**

Note (*) Other reductions in retained earnings: According to the resolution of the 2026 Annual General Meeting of Shareholders dated April 17, 2026, including:

	Amount (VND)
- Dividend payment of 10%	14.120.628.000
- Allocation to the bonus fund	8.300.000.000
- Bonuses for the Board of Directors, Board of Supervisors, and Board of Management	1.760.000.000
- Remuneration for the Board of Directors and part-time Board of Supervisors	288.000.000
Total	***24.468.628.000***

011729
ÔNG TY
TNHH
VU TƯ V
ÍNH KẾ T
IỂM TOÁ
PHÍA NAM
T.P HỒ C

b . Details of contributed charter capital

	Percentage	Ending balance	Beginning balance
- Saigon Petroleum Single-member LLC. (SAIGON PETRO)	39,65%	55.987.570.000	55.987.570.000
- PetroVietnam Oil Corporation – JSC (PVOIL)	44,79%	63.250.160.000	63.250.160.000
- Contributed capital from other shareholders	15,56%	21.968.550.000	21.968.550.000
Total	**100,00%**	**141.206.280.000**	**141.206.280.000**

c . Capital transactions with owners and distribution of dividends and profit

	This period	Previous period
- Contributed captital		
+ Beginning balance	141.206.280.000	141.206.280.000
+ Increase in capital during the period		
+ Decrease in capital during the period		
+ Ending balance	141.206.280.000	141.206.280.000
- Dividends and profits distributed		

d . Shares

	This period	Previous period
- Quantity of authorized issuing shares	**14.120.628**	**14.120.628**
- Quantity of shares issued to the public	**14.120.628**	**14.120.628**
- Common shares	14.120.628	14.120.628
- Preferred shares		
- Quantity of shares repurchased		
- Common shares		
- Preferred shares		
- Quantity of shares outstanding	**14.120.628**	**14.120.628**
- Common shares	14.120.628	14.120.628
- Preferred shares		

* *Par value of outstanding shares: 10.000 VND (ten thousand VND).*

e . Dividends

	This period	Previous period
- Dividends declared after the end of the fiscal year:		
+ The declared dividends of ordinary shares		
+ The declared dividends of preference shares		
+ Stock dividends		
+ The profits distributed to supplement the charter capital of the invested entities		
- Unrecognised accumulated preference share dividends:		

VI . NOTE TO INTERIM STATEMENT OF PROFIT OR LOSS

Unit: VND

1 . REVENUES FROM SALES AND SERVICES RENDERED

	This period	Previous period
a Revenues		
- Revenue from sales of goods	2.378.071.368.763	1.756.032.672.706
- Revenue from services rendered	12.669.328.032	14.210.206.291
Total	**2.390.740.696.795**	**1.770.242.878.997**
b . Revenue from related parties		
- Anh Hoa Two-Member Limited Liability Company	32.210.512.172	20.625.969.059

2 . REVENUE DEDUCTIONS

	This period	Previous period
- Trade discounts	353.628.546	208.527.381
Total	**353.628.546**	**208.527.381**

3 . COSTS OF GOODS SOLD

	This period	Previous period
- Costs of goods sold	2.246.266.448.141	1.671.624.571.461
- Cost of services rendered	3.210.672.413	4.410.090.238
Total	**2.249.477.120.554**	**1.676.034.661.699**

4 . FINANCE INCOME

	This period	Previous period
- Interests on deposits and lending	721.326.502	636.205.706
- Dividends, profits received in cash or non-monetary assets	849.212.200	689.671.000
Total	**1.570.538.702**	**1.325.876.706**

5 . FINANCE EXPENSES

	This period	Previous period
- Borrowing costs	201.082.191	
- Provision for diminution in value of trading securities and provision for diminution in value of in other entities	318.721.494	(189.943.774)
- Others	1.405.553	1.644.132
Total	**521.209.238**	**(188.299.642)**

6 . OTHER INCOME

	This period	Previous period
- Proceeds from disposals of fixed assets		390.079.000
- Others	30.944.164	3.639.538
Total	**30.944.164**	**393.718.538**

7 . OTHER EXPENSES

	This period	Previous period
- Penalty for late tax payment	176.337.994	
- Other expenses		18.199
Total	**176.337.994**	**18.199**

8 . SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
a . General and administrative expenses	**13.432.324.904**	**9.778.725.509**
- Labour costs	11.211.926.874	8.233.386.285
- Reversal of provision for doubtful debts		(597.500.000)
- Depreciation and amortisation	85.949.712	85.937.424
- Expenses from external services	28.736.883	48.903.057
- Others	2.105.711.435	2.007.998.743
b . Selling expenses	**99.683.909.539**	**78.786.306.579**
- Labour costs	51.613.499.126	42.478.967.116
- Raw material costs		190.483.974
- Depreciation and amortisation	5.133.445.752	5.698.939.308
- Expenses from external services	34.966.324.411	22.849.497.958
- Others	7.970.640.250	7.568.418.223

9 . PRODUCTION AND OPERATING COSTS

	This period	Previous period
- Raw material costs	5.526.038.981	190.483.974
- Labour costs	70.267.963.298	54.928.103.401
- Depreciation and amortisation	4.678.619.721	5.930.420.856
- Expenses from external services	11.938.605.433	22.937.602.129
- Others	23.915.679.423	9.586.011.966
- Reversal of provision for doubtful debts		(597.500.000)
Total	**116.326.906.856**	**92.975.122.326**

10 . CURRENT INCOME TAX EXPENSES

	This period	Previous period
- Corporate income tax expense calculated on current taxable income	5.604.952.406	1.517.555.667
- Adjustment of prior years' corporate income tax expense to the current year's corporate		
Total	**5.604.952.406**	**1.517.555.667**

	This period	Previous period
- Total accounting profit before tax	28.697.648.886	7.342.534.516
- Taxes are calculated based on the current CIT rate	5.739.529.777	1.468.506.903
Adjustments		
- Non-taxable income (dividends, distributed profits)	849.212.200	689.671.000
- Non-deductible expenses	176.325.343	934.914.822
- Under/(over) provision from prior years		
Corporate Income Tax Expense (*)	5.604.952.406	1.330.572.705
Current Corporate Income Tax	5.604.952.406	1.517.555.667
Deferred Corporate Income Tax		(186.982.962)
Corporate Income Tax Expense	5.604.952.406	1.330.572.705

(*) Corporate income tax expenses for the fiscal year are estimated based on taxable income and may be subject to adjustments depending on the tax authority's inspection.

11 . BASIC EARNINGS PER SHARE

	This period	Previous period
Accounting profit after corporate income tax	23.092.696.480	6.011.961.811
Adjustments to increase or decrease accounting profit to determine profit allocated to holders of common shares		
- Increasing adjustments		
- Decreasing adjustments (Bonus and welfare fund appropriated from after-tax profit)	4.150.000.000	4.150.000.000
Net profit after tax attributable to ordinary shareholders	18.942.696.480	1.861.961.811
Weighted average number of ordinary shares during the period	14.120.628	14.120.628
Basic earnings per share	**1.341**	**132**

Note:

The bonus and welfare fund allocated from this year's after-tax profit is a provisional amount based on the previous year's allocation.

VII . NOTES TO INTERIM STATEMENT OF CASH FLOWS

1 Proceeds from borrowings during the period	This period	Previous period
- Proceeds from ordinary contracts	80.000.000.000	

2 Payments from borrowings during the period	This period	Previous period
- Payments from ordinary contracts	80.000.000.000	

VIII OTHER INFORMATION

1 . Information about related parties

a) Related parties

Name	Relationship
- HOCHIMINH CITY PETROLEUM COMPANY LIMITED	Major Shareholders
- PETROVIETNAM OIL CORPORATION	Major Shareholders
- PV OIL LUBE JOINT STOCK COMPANY	Mr. Le Van Bach (Member of the BOD) as the legal representative
- Anh Hoa Two-members Limited	Capital contribution by Mrs. Duong Thi Dai Trang (wife of Mr. Le Tan Thuong, Member of the BOD - General Director of the Company)
- Board of Directors, Internal Audit Subcommittee, Board of Supervisors, Board of Management, Chief Accountant	Board of Management and related individuals

b) In the six-month period ended as at 30 June 2026, the Company engaged in several transactions with related parties. The main transactions are as follows:

Related parties	Relationship	Transaction	Transaction value (VND)
- HOCHIMINH CITY PETROLEUM COMPANY LIMITED (SAIGON PETRO)	Related party	Purchase of petroleum	1.112.739.280.000
		Payment for petroleum purchase	1.112.739.280.000
- PETROVIETNAM OIL CORPORATION (PVOIL)	Related party	Purchase of petroleum	1.105.009.650.000
		Payment for petroleum purchase	1.099.630.550.000
- PV OIL LUBE JOINT STOCK COMPANY (PVOIL Lube)	Related party	Purchase of	2.175.768.000
		Payment for lubricant purchase	2.575.108.800
- Anh Hoa Two-members Limited	Related party	Sale of petroleum	33.272.933.200
		Collection of petroleum sales revenue	33.557.000.000

c) As at 30 June 2026, the balance of receivables and payables of related parties is as follows:

Related parties	Relationship	Ending balance	Beginning balance
Payables to suppliers		**5.710.876.000**	**731.116.800**
- PV OIL LUBE JOINT STOCK COMPANY (PVOIL Lube)	Related party	331.776.000	731.116.800
- PETROVIETNAM OIL CORPORATION (PVOIL)	Related party	5.379.100.000	
Prepayments from customers		**545.065.680**	**260.998.880**
- Anh Hoa Two-members Limited	Related party	545.065.680	260.998.880

In the first 6 months of the year, the income of the members of the Board of Directors, Board of Management, Board of Supervisors, and Internal Audit Subcommittee is as follows:

Related parties	Relationship		This period	Previous period
Members of the Board of Directors				
Remuneration				
Mr. Ly Vinh Hoa	Chairman		60.000.000	47.500.000
Mr. Le Van Nghia	Member		45.000.000	57.500.000
Mr. Le Van Bach	Member		45.000.000	45.000.000
Mr. Le Tan Thuong	Member		45.000.000	45.000.000
Mr. Huynh Ngoc Thanh	Member		45.000.000	45.000.000
Mr. Nguyen Hai Nam	Member	Appointed on April/2026	15.000.000	
Mr. Tran Minh Ha	Member	Appointed on April/2026	15.000.000	
Members of the Board of Management				
Salaries				
Mr. Le Tan Thuong	General Director		737.065.107	696.019.178
Mr. Pham Van Khoa	Deputy General Director		468.031.395	444.893.602
Mr. Nguyen Chon Quang	Deputy General Director		474.573.129	407.179.870
Mr. Nguyen Huu Hoang	Chief Financial Officer - Chief Accountant		280.312.395	266.661.652
Members of the Board of Supervisors				
Remuneration				
Mrs. Ngo Phuong Hanh	Head of Committee	Resigned on April/2026	24.000.000	36.000.000
Mr. Nguyen Duc Linh	Head of Committee	Appointed on April/2022	30.000.000	27.000.000
Mrs. Tran Thi To Nhu	Member		27.000.000	27.000.000
Mrs. Nguyen Thi Thuy Trang	Member	Appointed on April/2026	9.000.000	
Members of the Internal Audit Subcommittee				
Remuneration				
Mrs. Nguyen Thi Kim Nhien	Head of Committee		15.000.000	15.000.000
Mrs. Nguyen Thi Kim Thien	Member		12.000.000	12.000.000
Mrs. Nguyen Cat Phuong Yen	Member		12.000.000	12.000.000

2. Segment reporting

Segment report by operating sectors

Currently, the Company's main business activity is the trading of petroleum products, and it is not a multi-sector enterprise providing various groups of products and services; therefore, the Board of Directors has decided not to apply segment report by operating sectors.

Segment report by geographical regions

The Company's products are mainly consumed within the same geographical area, with no significant differences in economic benefits or exposure to risks; therefore, the Board of Directors has also decided not to apply segment report by geographical regions.

3. Financial Instruments

a) Financial assets and liabilities

	Book value		Provision value		Fair value	
	30/06/2026	*31/12/2025*	*30/06/2026*	*31/12/2025*	*30/06/2026*	*31/12/2025*
Financial assets						
Cash and cash equivalents	138.130.522.457	105.037.542.834			138.130.522.457	105.037.542.834
Receivables from customers	70.795.647.403	56.994.322.186	(27.107.333.000)	(27.107.333.000)	43.688.314.403	29.886.989.186
Other short-term receivables	2.703.716.200	590.213.974			2.703.716.200	590.213.974
Total	**211.629.886.060**	**162.622.078.994**	**(27.107.333.000)**	**(27.107.333.000)**	**184.522.553.060**	**135.514.745.994**
Financial liabilities						
Payables to suppliers	6.395.983.720	2.784.057.220			6.395.983.720	2.784.057.220
Other short-term payables and accruals	17.071.300.075	15.967.199.894			17.071.300.075	15.967.199.894
Total	**23.467.283.795**	**18.751.257.114**			**23.467.283.795**	**18.751.257.114**

The fair value of financial assets and liabilities is reflected as the value at which the financial instruments could be exchanged in a current transaction between knowledgeable and willing parties.

b) Objectives and Policies for Financial Risk Management

Financial risk factors::

The Company is exposed to the following risks when using financial instruments:

- Market risk
- Credit risk
- Liquidity risk

The Board of Management is responsible for establishing and overseeing financial risk management principles. The Board develops policies to identify and analyze risks, implement risk control measures, and set appropriate risk limits, as well as monitor risks and compliance with risk limits. The risk management system and policies are periodically reviewed to reflect changes in market conditions and the Company's operations.

b.1 Market risk

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate due to changes in market prices. Market risk includes three types: foreign currency risk, interest rate risk, and other price risks.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of financial instruments will fluctuate due to changes in exchange rates.

The Company has no foreign currency risk, as the purchase and sale of goods and services are conducted primarily in Vietnamese Dong, the Company's accounting currency.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates.

The Company has no interest rate risk, as its loans carry fixed interest rates and, given its consistently favorable credit ratings from banks, financial institutions typically apply interest rates that are the most competitive relative to the market.

Other price risks

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices other than those arising from interest rate or foreign exchange rate movements. This issue has no impact on the Company's Financial Statements.

b.2. Credit risk

Credit risk is the risk that a counterparty will not fulfill its obligations as stipulated in a financial instrument or customer contract, resulting in financial loss.

The Company's customers are mainly companies and organizations in provinces and cities across the southern region, with which the Company has maintained long-standing traditional relationships in the petroleum sector. These customers are also periodically reviewed and assessed for their payment capacity, so the risk of difficult-to-collect receivables is very low.

Customer receivables

The Company mitigates credit risk by implementing appropriate credit policies and regularly monitoring outstanding debts to expedite collection.

Bank deposits

The majority of Company's bank deposits are placed with large, reputable banks in Vietnam. The Company considers the level of credit risk concentration for bank deposits to be low.

b.3 Liquidity risk

Liquidity risk is the risk that the Company encounters difficulties in meeting its financial obligations due to a lack of funds.

The Board of Directors bears ultimate responsibility for liquidity risk management. The Company's liquidity risk arises mainly from mismatches in the maturity dates of financial assets and financial liabilities.

The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents, along with borrowings at a level that the Board of General Directors deems sufficient to meet the Company's operational needs, in order to minimize the impact of cash flow fluctuations.

Company considers the level of concentration risk regarding debt repayment to be low. The Company has the ability to meet maturing debt obligations through cash flows from operating activities and proceeds from maturing financial assets.

	Under 1 year	Over 1 year	Total
At of 30/06/2026			
Cash and cash equivalents	138.130.522.457		138.130.522.457
Receivables from customers and other receivables	73.499.363.603		73.499.363.603
Short-term investment	11.459.478.526		11.459.478.526
Long-term investment		1.917.955.219	1.917.955.219
Other financial assets			
Total	**223.089.364.586**	**1.917.955.219**	**225.007.319.805**
As of 01/01/2026			
Cash and cash equivalents	105.037.542.834		105.037.542.834
Receivables from customers and other receivables	57.584.536.160		57.584.536.160
Short-term investment	11.815.651.015		11.815.651.015
Long-term investment		1.880.504.224	1.880.504.224
Other financial assets			
Total	**174.437.730.009**	**1.880.504.224**	**176.318.234.233**

IX. RESTATEMENT OF PRIOR PERIOD REPORTED FIGURES

The prior period's reported figures have been presented and reclassified in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Ministry of Finance. Accordingly, the Company has adjusted certain opening-period line items of the Interim Statement of Financial Position for the accounting period ended 30/06/2026 as follows:

Interim Statement of Financial Position

Items	Code	According to Circular No. 99/2025/TT-BTC	According to Circular No. 200/2014/TT-BTC	Difference
Dividends and profits payables	313	6.078.000	0	6.078.000
Other short-term payables	320	15.967.199.894	15.973.277.894	(6.078.000)

Interim Income Statement

The basic earnings per share (EPS) indicator for the prior period has been restated due to the allocation of the Reward and Welfare Fund for 2025, which was recognized in 2026 based on the Resolution of the 2026 Annual General Meeting of Shareholders dated April 17, 2026, regarding profit distribution and fund allocation for 2025. Therefore, the basic earnings per share for the previous year has been adjusted and restated as follows:

Items	Code	Previous period		
		Previously Reported Figures	Impact of Restatement	Restated Figures
Interim Income Statement				
Basic earning per share	70	45	87	132

X. OTHER INFORMATIONS

Comparative Figures

The comparative figures are the figures in the Balance Sheet for the fiscal year ended 31 December 2025, and the Interim Statement of Profit or Loss and Interim Statement of Cash Flows for the six-month period ended 30 June 2025, which have been audited and reviewed by Southern Auditing and Accounting Financial Consulting Services Co., Ltd. (AASCS).

Approve, dated 10 August 2026

Preparer (Signature, name)	Chief Accountant (Signature, name)	General Director (Signature, name, stamp)
Nguyen Cong Nam	Nguyen Huu Hoang	Le Tan Thuong

CÔNG TY CỔ PHẦN VẬT TƯ - XĂNG DẦU (COMECO) M.S.D.N: 0300450673 THÀNH PHỐ HỒ CHÍ MINH