

TV

**DONG NAI BUILDING
MATERIAL AND FUEL JOINT
STOCK COMPANY**

No 424/CBTT-BMF

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

**TRANSLATION
BẢN DỊCH**

Bien Hoa, July 18, 2025

PERIODIC INFORMATION DISCLOSURE ON FINANCIAL STATEMENTS

To : State Securities Commission of Vietnam

Hanoi Stock Exchange

Pursuant to the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Dong Nai Building Materials and Fuel Joint Stock Company hereby discloses its Quarter II/2025 financial statements to the Hanoi Stock Exchange as follows:

1 · Organization name: Dong Nai Building Material And Fuel Joint Stock Company

- Ticker: BMF
- Address: No. 255B, Pham Van Thuan Street, Tan Mai Ward, Bien Hoa City, Dong Nai.

- Tel: 02513 819431 Fax: 02513 822014
- Email: Website: <https://chatdotdongnai.com>

2 · Disclosed information content:

- Quarter II/2025 Financial Statements:

☒ Separate financial statements (The listed organization has no subsidiaries and the superior accounting unit has no affiliated units)

☐ Consolidated financial statements (The listed organization has subsidiaries)

☐ Combined financial statements (The listed organization has affiliated accounting units with separate accounting systems).

- Cases subject to explanation:

+ The audit organization gives an opinion other than an unqualified opinion on the financial statements (for the reviewed/audited 2024 financial statements):

☐ Yes

☐ No

Explanation document if “Yes” is checked:

☐ Yes

☐ No



Handwritten signature/initials

+ The after-tax profit in the reporting period differs by 5% or more before and after the audit, or changes from loss to profit or vice versa (for the audited 2024 financial statements):

☐ Yes

☐ No

Explanation document if "Yes" is checked:

☐ Yes

☐ No

+ After-tax profit in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☐ Yes

☒ No

Explanation document if "Yes" is checked:

☐ Yes

☐ No

+ The after-tax profit in the reporting period shows a loss, changing from profit in the same period last year to loss in this period or vice versa:

☐ Yes

☒ No

Explanation document if "Yes" is checked:

☐ Yes

☐ No

This information has been disclosed on the company's website on: July 18, 2025 at the link: <https://chatdotdongnai.com>

Attachments:

- Quarter II/2025 Financial Statements:

Organization Representative

Authorized person for information disclosure
(Sign, clearly state full name, title and seal)

(signed and sealed)

Bui Thi Loan



DONG NAI BUILDING MATERIAL AND FUEL JOINT STOCK COMPANY

Form No: B01a-DN

(Issued in accordance with Circular No. 200/2014 / TT-BTC dated
12/22/2014 of the Ministry of Finance)

MID - YEAR BALANCE SHEET

As at June 30th, 2025

Unit : VND

Target	Code	Note	June 30, 2025	January 01, 2025
1	2	3	4	5
A. SHORT- TERM ASSETS	100		581,261,532,247	628,705,383,141
I. Cash and cash equivalents	110	V.1	27,444,685,080	42,620,435,447
1 Cash	111		27,444,685,080	17,620,435,447
2 Cash equivalents	112			25,000,000,000
II. Short-term financial investments	120		268,000,000,000	258,300,000,000
1 Trading securities	121			
2 Discount Provision for trading securities (*)	122			
3 Held to maturity investments	123	V.2	268,000,000,000	258,300,000,000
III. Short-term receivables accounts	130		141,392,660,116	152,105,465,172
1 Short-term receivables from customers	131	V.3	90,081,032,495	99,273,024,163
2 Short-term advances to suppliers	132	V.4	47,606,069,570	48,885,516,803
3 Short-term internal receivables	133			
4 Receivables under schedule of construction contract:	134			
5 Short-term loan receivables	135	V.5	2,000,000,000	
6 Other short-term receivables	136	V.6	7,957,677,826	10,199,043,981
7 Provision for doubtful debts (*)	137	V.8	(10,165,927,569)	(10,165,927,569)
8 Shortage of assets awaiting resolution	139	V.7	3,913,807,794	3,913,807,794
IV. Inventories	140	V.9	144,216,454,494	175,108,909,953
1 Inventory:	141		144,216,454,494	175,108,909,953
2 Allowances for decline in value of inventories (*)	149			
V. Other current assets	150		207,732,557	570,572,569
1 Short-term prepaid expenses	151	V.12	207,732,557	357,693,568
2 Value added tax deducted	152			212,879,001
3 Taxes and other receivables from government budget	153			
4 Government bonds purchased for resale	154			
5 Other current assets	155			
B. LONG-TERM ASSETS	200		89,204,784,739	88,000,635,752
I. Long-term accounts receivable	210		3,246,386,000	4,137,186,000
1 Long-term receivables from customers	211			
2 Long - term prepayments to suppliers	212	V.4	2,626,496,000	3,207,296,000
3 Working capital provided to sub-units	213			
4 Long-term intra-company receivables	214			
5 Receivables for long-term loans	215			
6 Other long-term receivables	216	V.6	619,890,000	929,890,000
7 Long-term allowances for doubtful debts (*)	219			
II. Fixed assets	220		18,884,465,576	20,290,446,360
1 Tangible fixed assets	221	V.10	7,769,002,207	9,132,978,059
- Historical costs	222		36,968,731,946	36,968,731,946
- Accumulated depreciation (*)	223		(29,199,729,739)	(27,835,753,887)
2 Leased fixed assets	224			
- Historical costs	225			
- Accumulated depreciation (*)	226			

Target	Code	Note	June 30, 2025	January 01, 2025
1	2	3	4	5
3 Intangible fixed assets	227	V.11	11,115,463,369	11,157,468,301
- Historical costs	228		12,677,677,564	12,677,677,564
- Accumulated depreciation (*)	229		(1,562,214,195)	(1,520,209,263)
III. Investment Real Estate	230			
- Historical costs	231			
- Accumulated depreciation (*)	232			
IV. Unfinished long-term assets	240		226,250,000	226,250,000
1 Long term work in progress	241			
2 Costs of capital construction in progress	242		226,250,000	226,250,000
V. Long-term financial investments	250	V.2	64,506,881,239	61,186,803,984
1 Investments in subsidiaries	251			
2 Investment in associated companies and joint ventures	252		54,633,567,033	51,313,489,778
3 Investing in other units	253		10,000,000,000	10,000,000,000
4 Allowances for long-term investments (*)	254		(126,685,794)	(126,685,794)
5 Held to maturity investments	255			
VI. Other long-term assets	260	V.12	2,340,801,924	2,159,949,408
1 Long-term prepaid expenses	261		2,340,801,924	2,159,949,408
2 Deferred income tax assets	262			
3 Long-term equipment, supplies, spare parts	263			
4 Other long-term assets	268			
TOTAL ASSETS (270 = 100 + 200)	270		670,466,316,986	716,706,018,893
CAPITAL				
C- LIABILITIES	300		482,593,203,321	536,633,975,707
I. Current liabilities	310		476,012,003,315	530,376,775,701
1 Short-term payables to suppliers	311	V.14	2,041,754,201	2,165,116,757
2 Buyers pay in advance	312	V.15	3,653,513,661	5,292,876,607
3 Taxes and payable to state budget	313	V.16	3,555,272,107	2,603,374,897
4 Payables to employees	314		1,606,862,094	2,089,238,625
5 Short-term payables	315	V.17	1,073,059,817	2,670,955,970
6 Short-term internal payables	316			
7 Payables under schedule of construction contract:	317			
8 Short-term unearned revenues	318		123,545,455	120,545,455
9 Other short-term payments	319	V.18	2,981,308,117	3,003,348,917
10 Short-term borrowings and finance lease liabilities:	320	V.13	459,529,509,348	511,589,288,909
11 Provision for short term payables	321			

Target	Code	Note	June 30, 2025	January 01, 2025
1	2	3	4	5
12 Bonus and welfare fund	322		1,447,178,515	842,029,564
13 Price stabilization fund	323			
14 Government bonds purchased for resale	324			
II. Long-term liabilities	330		6,581,200,006	6,257,200,006
1 Long-term trade payables	331			
2 Long - term prepayments of buyers	332			
3 Long-term payables	333			
4 Internal payables on business capital	334			
5 Long-term intra-company payables	335			
6 Long-term unearned revenues	336			
7 Other long-term payables	337	V.18	5,487,566,667	5,163,566,667
8 Long-term borrowings and finance lease liabilities	338	V.13	1,093,633,339	1,093,633,339
9 Convertible bonds	339			
10 Preference shares	340			
11 Deferred income tax payables	341			
12 Long-term payable provisions	342			
13 Funds for science and technology development	343			
D - EQUITY	400		187,873,113,665	180,072,043,186
I. Owner's equity	410	V.19	187,873,113,665	180,072,043,186
1 Capital contributed by owners	411		158,480,630,000	158,480,630,000
- Ordinary shares have the right to vote	411a		158,480,630,000	158,480,630,000
- Preference share certificates	411b			
2 Capital surplus	412			
3 Conversion options on convertible bonds	413			
4 Other capital	414			
5 Treasury shares (*)	415			
6 Differences upon asset revaluation	416			
7 The exchange rate differences	417			
8 Development & Investment Fund	418			
9 Fund to support business arrangements	419			
10 Other funds belonged to equity	420			
11 Profit after tax is not distributed	421		29,392,483,665	21,591,413,186
- Accumulated undistributed profit after tax until the ending previous period	421a		20,784,264,235	5,448,434,174
- Undistributed profit after tax for the current year	421b		8,608,219,430	16,142,979,012
12 Capital expenditure funds	422			
II. Funding and other funds	430			
1 Funding sources	431			
2 Funds used for fixed asset acquisition	432			
TOTAL CAPITAL SOURCES (440 = 300 + 400)	440		670,466,316,986	716,706,018,893

Prepared by
(Signature, full name)

(signed)

Chief Accountant
(Signature, full name)

(signed)

Prepared on July 14, 2025
Director
(Signature with full name)

(signed and sealed)

Nguyen Thanh Hai

Vu Thi Kim Thanh

Nguyen Hoang Linh

- Number of practice certificate:
- Accounting service provider

MID - YEAR INCOME STATEMENTS

QUARTER 2 - 2025

Unit . VND

Target	Code	Note	Quarter 2		Accumulated from the beginning of the year to the end of the quarter	
			The current year	The previous year	The current year	The previous year
1	2	3	4	5	6	7
1 Revenue from sales and services supply	01	VI.1	724,354,621,771	1,023,773,119,005	1,580,912,517,899	1,736,392,010,740
2 Deductions from revenue:	02					
3 Net revenues from sales and services rendered (10 = 01 - 02)	10		724,354,621,771	1,023,773,119,005	1,580,912,517,899	1,736,392,010,740
4 Cost of goods sold	11	VI.2	706,865,079,343	1,004,800,119,607	1,545,045,966,055	1,698,396,613,382
5 Gross profit margin on sales and services (20 = 10 - 11)	20		17,489,542,428	18,972,999,398	35,866,551,844	37,995,397,358
6 Revenue from financial activities	21	VI.3	4,784,872,489	3,347,765,835	8,074,345,342	7,646,352,903
7 Financial expenses	22	VI.4	6,092,981,083	5,871,821,541	11,926,008,984	12,927,270,256
- In which: Loan interest expenses	23		6,092,981,083	5,871,821,541	11,926,008,984	12,927,270,256
8 Sales expenses:	25	VI.7	5,463,637,544	5,907,194,232	11,014,956,758	12,646,830,790
9 Corporate management expenses	26	VI.8	4,910,816,456	4,685,330,047	10,240,890,193	9,212,757,406
10 Net profits from operating activities (30 = 20 + (21 - 22) - 25 - 26)	30		5,806,979,834	5,856,419,413	10,759,041,251	10,854,891,809
11 Other incomes	31	VI.5	67,331,923	170,978,298	84,861,489	292,207,247
12 Other costs	32	VI.6	127,620,359	180,247,695	377,810,670	348,705,800
13 Other profits (40 = 31 - 32)	40		(60,288,436)	(9,269,397)	(292,949,181)	(56,498,553)
14 Gross accounting profit before tax (50 = 30 + 40)	50		5,746,691,398	5,847,150,016	10,466,092,070	10,798,393,256
15 Current CIT expense	51	VI.10	830,513,733	1,264,545,546	1,857,872,640	2,152,734,384
16 Deferred corporate income tax expenses	52					
17 Profits after enterprise income tax (60 = 50 - 51 - 52)	60		4,916,177,665	4,582,604,470	8,608,219,430	8,645,658,872
18 Basic earnings per share (*)	70					
19 Diluted earnings per share (*)	71					

Note: (*) Only applicable to joint stock companies

Prepared on July 14, 2025

Prepared by
(Signature, full name)Chief Accountant
(Signature, full name)Director
(Signature with full name)

(signed)

(signed)

(signed and sealed)

Nguyen Thanh Hai
- Number of practice certificate:
- Accounting service provider

Vu Thi Kim Thanh

Nguyen Hoang Linh

DONG NAI BUILDING MATERIAL AND FUEL JOINT STOCK COMPANY

Form No: B03a-DN

(Issued in accordance with Circular No. 200/2014 / TT-BTC

Dated 22/12/2014 of the Ministry of Finance)

MID - YEAR CASH FLOW STATEMENT

(According to the indirect method)

QUARTER 2 - 2025

Unit . VND

Target	Code	Note	Accumulated from the beginning of the year to the end of the quarter	
			The current year	The previous year
1	2	3	4	5
I. Cash flow from business activities				
1 Profit before tax	01		10,466,092,070	10,798,393,256
2 Adjustments of amounts:				
- Depreciation of fixed assets and investment real estate	02		1,405,980,784	1,278,192,778
- Provisions	03		-	-
- Profit, loss of exchange rate difference due to revaluation of the original monetary items in foreign currencies	04			
- Profit, loss from investing activities	05		(8,074,345,342)	(7,651,807,448)
- Interest expenses	06		11,926,008,984	12,927,270,256
- Other adjustment items	07			
3 Profit from operating activities before changing working capital	08		15,723,736,496	17,352,048,842
- Increase, decrease in receivables	09		11,548,916,386	(5,105,465,030)
- Increase or decrease in inventories	10		30,892,455,459	(6,831,708,009)
- Increase and decrease of accounts payable (Excluding interest payable, incorporate income tax payable)	11		(1,524,530,003)	4,928,424,686
- Increase and decrease prepaid expenses	12		(30,891,505)	261,963,357
- Increase and decrease in securities business	13			
- Interest paid	14		(12,284,262,007)	(13,344,729,083)
- Corporate income tax paid	15		(2,561,231,390)	(850,000,000)
- Other proceeds from business activities	16			
- Other payment for operating activities	17		(202,000,000)	
Net cash flows from operating activities	20		41,562,193,436	(3,589,465,237)
II. Cash flow from business activities				
1 Expenses for procurement, construction of fixed assets and other long-term assets	21		-	(456,842,593)
2 Proceeds from disposal or transfer of fixed assets and other long-term assets	22			5,454,545
3 Money for loans, purchase of debt instruments of other units	23		(63,000,000,000)	(135,800,000,000)
4 Proceeds from lending or repurchase of debt instruments from other entities	24		51,300,000,000	174,470,000,000
5 Expenditures on equity investments in other entities:	25		(5,050,320,000)	(1,400,266,780)

6: Money withdrawing investment of capital contribution in in other units	26		1,730,242,745	
7: Proceeds from interests, dividends and distributed profits	27		10,341,913,013	10,668,548,517
Net cash flow from investing activities	30		(4,678,164,242)	47,486,893,689
III. Cash flow from financial activities				
1: Proceeds from stock issuance, capital of owners	31			
2: Repayment of contributed capital and repurchase of stock issued	32			
3: Proceeds from borrowing	33	VII.1	1,422,259,420,602	1,396,636,671,936
4: Repayment of loan principal	34	VII.2	(1,474,319,200,163)	(1,438,989,693,146)
5: Repayment of financial principal	35			
6: Dividends and profits paid to owners	36			
Net cash flow from financing activities	40		(52,059,779,561)	(42,353,021,210)
Net cash flow in the period (50 = 20 + 30 + 40)	50		(15,175,750,367)	1,544,407,242
Cash and cash equivalents at the beginning of fiscal year	60		42,620,435,447	19,964,578,596
Effect of exchange rate fluctuations	61			
Cash and cash equivalents at the end of fiscal year (70 = 50 + 60 + 61)	70		27,444,685,080	21,508,985,838

Prepared by
(Signature, full name)

(signed)

Nguyen Thanh Hai

Chief Accountant
(Signature, full name)

(signed)

Vu Thi Kim Thanh

Prepared on July 14, 2025

Director
(Signature with full name)

(signed and sealed)

Nguyen Hoang Linh

- Number of practice certificate:
- Accounting service provider

NOTES TO THE FINANCIAL STATEMENTS

As at June 30th, 2025

I. Operational characteristics of the Enterprise.

1. Form of equity ownership: Dong Nai Building Materials and Fuel Joint Stock Company ("the Company") is a joint stock company converted from a state-owned enterprise pursuant to Decision No. 2863/2003/QĐ-CT.UBT dated September 5, 2003 issued by the People's Committee of Dong Nai Province. The Company operates under the Enterprise Registration Certificate No. 4703000089 (new number: 3600661303) initially issued by the Department of Planning and Investment of Dong Nai Province on January 6, 2004 and amended for the 21st time on November 21, 2024.

The Company's charter capital as at June 30, 2025 and January 1, 2025 was VND 158,480,630,000, equivalent to 15,848,063 shares with a par value of VND 10,000 per share.

The Company's shares are traded on the Upcom securities market of the Hanoi Stock Exchange under the stock code BMF, with the first trading date being April 16, 2018.

The Company's head office is located at 255B Pham Van Thuan, Tan Mai Ward, Bien Hoa City, Dong Nai Province.

2. Business field: The Company operates in the field of trading.

3. Business line: According to the Enterprise Registration Certificate, the Company's business lines include:

- Retail of engine fuel in specialized stores Details: Petrol, oil, lubricants, and greases (operating only when business conditions prescribed by law are met);
- Restaurants and mobile food services. Details: Restaurants, food stalls, food service (excluding bar business and beverage services with dancing) (operating only when approved by competent authorities and business conditions are met);
- Sale of motor vehicles and other motorized vehicle Details: Car dealerships (passenger cars with 12 seats or fewer);
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, and rattan) and live animals. Details: Wholesale of agricultural products (in accordance with Decision No. 62/2013/QĐ-TTg dated October 25, 2013 by the Prime Minister);
- Retail sale of other new goods in specialized stores. Details: Liquefied petroleum gas, fuels (operating only when business conditions prescribed by law are met);
- Wholesale of other construction materials and installation equipment. Details: Wholesale of building materials;
- Manufacture of clay building materials (not manufactured at the head office, only operating when approved by competent authorities and business conditions are met);
- Mining of stone, sand, gravel, and clay.
Details: Stone mining (operating only when business conditions prescribed by law are met);
- Sale of motor vehicle parts and accessories;
- Wholesale of other household products.
Details: Household electrical appliances, lamps, and lighting equipment;
- Real estate business, land use rights belonging to the owner, user, or lessee (operating only when business conditions prescribed by law are met);
- Maintenance and repair of motor vehicles and other motorized vehicles (operating only when business conditions prescribed by law are met);
- Retail sale of hardware, paints, glass, and other installation equipment for construction in specialized stores. Details: Retail of construction materials
- Wholesale of solid, liquid and gaseous fuels and related products Details: Petrol, oil, lubricants, liquefied petroleum gas and greases (operating only when business conditions prescribed by law are met);
- Plantation of other perennials Details: Industrial crops (not operating at the head office).

During the year, the Company's main activities were retail sale of petrol, oil, lubricants, and liquefied petroleum gas and fuels.

4. Cycle of normal business production: The Company's normal production and business cycle does not exceed 12 months.

II. Financial year and accounting currency

1. Fiscal Year: Starting from January 1 and ending on December 31 each year.

2. Currency used in accounting: Vietnamese Dong (VND)

III. Applicable accounting standards and regime

1. Applicable accounting system: The Company applies the Enterprise Accounting Regime issued under Circular No.: 200/2014/TT-BTC dated December 22, 2014 by the Ministry of Finance.

2. Declaration of compliance with accounting standards and accounting The company has applied the Vietnam Accounting Standards and other guidance documents issued by the State. The financial statements are prepared and presented in accordance with all provisions of each standard, the circular on guiding the implementation of the current standards and accounting regime.

IV. Accounting policies applied in cases where the enterprise operates continuously.

1. Basis of financial statement preparation: Financial statements are prepared on the accrual basis of accounting (except for cash flow information).

2. Foreign currency transactions: During the year, transactions arising in currencies other than VND are converted into VND at the actual exchange rate at the transaction date. At the end of the financial year, the Company re-evaluates monetary items denominated in foreign

Exchange rate differences arising during the year from foreign currency transactions are recognized in financial income or financial expenses. Exchange rate differences from the revaluation of foreign currency monetary items at the end of the financial year, after offsetting gains and losses, are recognized in financial income or financial expenses.

3' Principle of recording cash and cash equivalents. Cash includes cash on hand, demand deposits, and cash in transit. Cash equivalents are short-term investments with original maturities of no more than 3 months from the investment date, which are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value at the reporting date.

4' Principles of accounting for financial investments

Investments in affiliate An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is reflected in the power to participate in the financial and operating policy decisions of the investee without having control over those policies.

Investments in associates are initially recognized at cost, including the purchase price or contributed capital and directly attributable investment-related costs. In cases where the investment is made in non-monetary assets, the investment cost is recognized at the fair value of the non-monetary assets at the transaction date.

Dividends and profits relating to periods prior to the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and profits relating to periods after the acquisition are recognized as revenue. Dividends received in the form of shares are tracked by the increase in the number of shares, without recognizing the value of the received shares.

Provision for impairment of investments in associates is made when the associate incurs losses, with the provision amount being the difference between the actual capital contributed by all parties in the associate and the actual equity of the associate, multiplied by the Company's ownership percentage in the total contributed capital.

Increases or decreases in the required provision for impairment of investments in associates as of the end of the financial year are recognized in financial expenses.

5' Accounting principles on loans receivable:

Receivables are presented at cost less provision for doubtful debts.

Receivables are classified into trade receivables and other receivables according to the following principles:

Trade receivables represent commercial receivables arising from sale and purchase transactions between the Company and buyers who are independent entities.

Other receivables represent non-commercial receivables not related to sale and purchase transactions.

Provision for doubtful debts reflects the estimated loss due to uncollectible receivables from customers, based on the outstanding receivable balances at the balance sheet date. The provision or reversal of provision for doubtful debts is recognized in general and administrative expenses in the income statement.

6' Principle of recording inventory:

- Principles of recognition for inventories Inventories are determined based on the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Goods: Including purchase costs and other directly attributable costs incurred to bring the inventories to their present location and condition.

Net realizable value is the estimated selling price of the inventories in the ordinary course of production and business, less the estimated costs of completion and the estimated costs necessary to make the sale.

- Method of calculating inventory value: Average at the end of the period

-Method of inventory accounting: Regular declaration method.

- Method for diminution in value of inventories: Provision for inventory devaluation is made for each inventory item whose cost is higher than its net realizable value. Increases or decreases in the balance of the provision for inventory devaluation required at the end of the accounting period are recognized in cost of goods sold.

7' Principle of recognition and depreciation of fixed assets:

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets includes all expenses incurred by the Company to bring the asset to its intended location and condition for use. Subsequent expenditures are only added to the cost of fixed assets when it is probable that they will result in future economic benefits derived from the use of the asset. Expenditures that do not meet this criterion are recognized as production and operating expenses in the period in which they are incurred.

When an asset is sold or disposed of, its cost and accumulated depreciation are derecognized from the financial statements, and any resulting gain or loss from the disposal is recognized in the income statement.

Depreciation of tangible fixed assets is calculated using the straight-line method over the estimated useful lives of the assets as follows:

	Years
Buildings and structures:	4 – 25
Machinery and equipment:	5 – 8
Vehicles:	4 – 8
Management tools and equipment:	5

Intangible fixed assets are presented at cost less accumulated amortization. The cost of intangible fixed assets includes all expenses incurred by the Company to bring the asset to its intended condition for use. Subsequent expenditures related to intangible fixed assets are recognized as operating expenses in the period unless they are directly associated with a specific intangible asset and increase its future economic benefits.

When intangible assets are sold or disposed of, their cost and accumulated amortization are derecognized, and any resulting gain or loss is recognized in income or expenses for the year.

The Company's intangible fixed assets include:
Land use rights

Land use rights include all actual expenditures directly related to the use of land, such as land use fees, compensation, site clearance, ground leveling, registration fees, etc. Land use rights are amortized on a straight-line basis over 29 – 50 years

Computer software

The purchase cost of computer software not integral to related hardware is capitalized.

The cost of computer software includes all expenses incurred by the Company up to the time the software is ready for use. Computer software is amortized on a straight-line basis over 5 years.

8' Deferred corporate income tax accounting principles.

Deferred income tax is the amount of corporate income tax that will be payable or will be refunded due to the temporary difference between the carrying amount of an asset and liability for the purposes of preparing financial statements and income tax bases. Deferred income tax payables are recognized for all taxable temporary differences. Deferred income tax assets are only recognized when it is probable that future taxable profits will be available against which the deductible temporary differences can be utilized.

9' Prepaid costs accounting principles

Prepaid expenses include the actually incurred costs related to the results of business activities of many accounting periods. The Company's prepaid expenses include the following:

Tools and instruments

Tools and instruments put into use are allocated to expenses on a straight-line basis over a period not exceeding 36 months.

10' Principles of accounting for liabilities. Payables and accrued expenses are recognized for the amounts to be paid in the future for goods and services already received.

11' Principles of loan recognition: Borrowing costs include interest and other costs incurred directly in connection with the loan.

12' Principle of recognition and capitalization of borrowing costs. Borrowing costs are recognized as financial expenses during the year unless they are directly attributable to the acquisition, construction, or production of qualifying assets, in which case they are capitalized as part of the cost of those assets. Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

13' Principle of recognition of expenses. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

14' Principle of recognition of equity:

Principles for recognizing contributed capital: Owner's capital contributions are recognized based on the actual capital contributed by shareholders

15' Principles and methods of recording revenue:

- Sales revenue

Revenue from sales of goods recorded when simultaneously satisfying all five (5) of the following conditions:

- (a) The Corporation has transferred substantially all risks and rewards associated with the ownership of the product or goods to the buyer;
- (b) The company does not hold goods management rights as goods owner or goods control rights;
- (c) Revenue can be measured reliably;
- (d) The Company has obtained or will obtain economic benefits from the sales;
- (e) Identify the costs related to the sale.

- Revenue from services supply:

Revenue of the transaction involving the rendering of services is recognized when the outcome of the transaction can be measured reliably. In cases where services are rendered over multiple periods, revenue is recognized in the period based on the outcome of the portion of work completed as of the end of the accounting period. The outcome of a service transaction is determined when all of the following conditions are met:

- Revenue can be measured reliably;
- It is probable that there are economic benefits from the transaction of services.
- The stage of completion of the work at the end of the financial year can be reliably determined.
- Identify costs incurred for the transaction and costs to complete those service provision.

- Revenue from financial activities is recognized on an accrual basis, determined on the balance of deposit accounts and the actual interest rate for each period.

16' Recognition principles and methods of current corporate income tax

Current income tax is the tax calculated based on Assessable Income. Assessable Income is different from accounting profit due to the adjustment of temporary differences between tax and accounting, non-deductible expenses as well as adjustment of non-taxable income and loss moved.

17' Related parties:

The parties are considered as related if one party has the ability to control or has significant influence for the other party in making the decisions on the financial and operating policies. The parties are also considered related if they are subject to common control or common significant influence.

- The following individuals/companies are considered related parties:

Individual/Company	Location	Relationship
Quang Ninh Bus Station Joint Stock Company	Vietnam	Shareholders holding 5% or more of the voting shares
Vietnam National Petroleum Group	Vietnam	Shareholders holding 5% or more of the voting shares
Engineering Trading and Investment Corporation - Joint Stock Company	Vietnam	Shareholders holding 5% or more of the voting shares
Rang Dong Food Company Limited	Vietnam	Associated Company
Long Thanh Trading Joint Stock Company	Vietnam	Associated Company
Board of Directors, Supervisory Board, Executive Board	Vietnam	Key management personnel

V. Additional information for items presented in the balance sheet

1. Cash

Unit : VND

Target	30/6/2025	1/1/2025
- Cash	12,963,014,752	12,693,715,534
- Bank deposits	14,481,670,328	4,926,719,913
Cash equivalents		25,000,000,000
Total	27,444,685,080	42,620,435,447

2. Financial investments

a) Held to maturity investments

Target	30/6/2025		1/1/2025	
	Historical cost	Booking value	Historical cost	Booking value
Short-time				
- Term deposits	268,000,000,000	268,000,000,000	258,300,000,000	258,300,000,000
- Other investments				

B) Investments in equity of other entities: (detailed by each investment according to the holding capital ratio and percentage of voting rights)

Target	30/6/2025			1/1/2025		
	Historical cost	Prevention	Reasonable value	Historical cost	Prevention	Reasonable value
- Investments in affiliate	54,633,567,033			51,313,489,778		
- Rang Dong Food Company Limited	1,100,000,000			1,100,000,000		
- Long Thanh Trading Joint Stock Company	53,533,567,033			50,213,489,778		
- Investments in other units	10,000,000,000	(126,685,794)		10,000,000,000	(126,685,794)	
- Tay Nguyen Durian Joint Stock Company	10,000,000,000	(126,685,794)		10,000,000,000	(126,685,794)	

3. Receivables from customers

Target	30/6/2025	1/1/2025
Short-term receivables from customers	90,081,032,495	99,273,024,163
- Nghi Son Cement Company	19,870,439,206	17,348,112,555
- Lizen Joint Stock Company	11,349,974,620	14,444,925,920
- Viet Khanh An Petroleum Transport Joint Stock Company	5,464,873,820	5,382,505,709
- Thye Ming (Vietnam) Co., Ltd.	3,137,259,645	4,322,176,123
- CJ Cau Tre Foods Joint Stock Company – Long An Branch	3,477,064,844	4,178,689,086
- Vietnam Global Transport Joint Stock Company	3,137,619,000	3,137,619,000
- Dong Nai Rubber Corporation – One Member Limited Liability Company	1,623,790,000	3,348,490,000
- Vicem Ha Tien Cement Joint Stock Company – Kieng Luong Cement Plant Branch		2,761,876,665
- Petro QuyNh Mai One Member Limited Liability Company	114,670,000	2,691,160,000
- Other customers	41,905,341,360	41,657,469,105

4. Prepay for seller

Target	30/6/2025	1/1/2025
Short-term advances to suppliers	47,606,069,570	48,885,516,803
- Viet Oil Joint Stock Company	37,991,800,000	37,991,800,000
- Hung Hau Petroleum Company Limited	5,011,115,000	5,011,115,000
- Other customers	4,603,154,570	5,882,601,803
Long - term prepayments to suppliers	2,626,496,000	3,207,296,000
- Quy Nhu Ngoc One Member Limited Liability Company	2,626,496,000	3,207,296,000

5 Short-term loan receivables

Target	30/6/2025	1/1/2025
Receivables from other organizations and individuals	2,000,000,000	
Mr. Nguyen Chi Anh	2,000,000,000	

6 Other receivable

Target	30/6/2025		1/1/2025	
	Value	Prevention	Value	Prevention
Other short-term receivables	7,957,677,826		10,199,043,981	
Accrued interest income on term deposits	4,990,804,658		7,258,372,329	
Personal income tax arrears	17,794,279		30,965,279	
Viet Nhat Automobile Co., Ltd.	2,354,545,464		2,354,545,464	
Short-term loan receivables	5,753,425			
Receivables for gas cylinder shells	327,020,000		317,800,000	
Employee advances	239,360,000		198,000,000	
Other short-term receivables	22,400,000		39,360,909	
Other long-term receivables Escrow, deposit	619,890,000		929,890,000	
Total	8,577,567,826		11,128,933,981	

7 Inadequate assets awaiting processing (Details of each type of assets are missing)

Target	30/6/2025		1/1/2025	
	Quantity	Value	Quantity	Value
a) Embezzlement-related receivables		3,913,807,794		3,913,807,794
b) Other assets				

8 Bad debt

Target	30/6/2025			1/1/2025		
	Historical cost	Value can be recovered	Prevention	Historical cost	Value can be recovered	Prevention
Nam Thinh Phat Joint Stock Company	470,919,993	-	(470,919,993)	470,919,993	-	(470,919,993)
211 Trading and Services Company Limited	244,950,000	-	(244,950,000)	244,950,000	-	(244,950,000)
Nguyen Hoa Binh Company Limited	318,868,900	-	(318,868,900)	318,868,900	-	(318,868,900)
Van Minh Private Enterprise	100,480,000	-	(100,480,000)	100,480,000	-	(100,480,000)
Van Tien Nghia One Member Company Limited	75,417,860	-	(75,417,860)	75,417,860	-	(75,417,860)
Ngoc Tan Thanh One Member Company Limited	204,365,800	-	(204,365,800)	204,365,800	-	(204,365,800)
Huy Tuan Phat Company Limited	65,593,000	-	(65,593,000)	65,593,000	-	(65,593,000)
Thanh Duc Transport Company Limited	150,526,460	-	(150,526,460)	150,526,460	-	(150,526,460)
Tri Minh Phat Company Limited	159,668,050	-	(159,668,050)	159,668,050	-	(159,668,050)
Thien An Construction Trading and Services Company Limited	34,712,660	-	(34,712,660)	34,712,660	-	(34,712,660)
Bao Phuc Minh Long Transport Company Limited	27,520,000	-	(27,520,000)	27,520,000	-	(27,520,000)
Hai Au Phat Company Limited	1,218,680,003	-	(1,218,680,003)	1,218,680,003	-	(1,218,680,003)
Lagom Trading Joint Stock Company - Soc Trang Branch	523,622,120	157,086,636	(366,535,484)	523,622,120	157,086,636	(366,535,484)
Van Anh Import Export Trading and Transport One Member Company Limited	402,140,000	-	(402,140,000)	402,140,000	-	(402,140,000)
Vinh Phat Fuel and Transport Company Limited	847,200,000	346,770,000	(500,430,000)	847,200,000	346,770,000	(500,430,000)
Other customers	2,523,188,113	611,876,548	(1,911,311,565)	2,523,188,113	611,876,548	(1,911,311,565)
Embezzlement-related receivables	3,913,807,794	-	(3,913,807,794)	3,913,807,794	-	(3,913,807,794)
Total	11,281,660,753	1,115,733,184	(10,165,927,569)	11,281,660,753	1,115,733,184	(10,165,927,569)

9' Inventories

Target	30/6/2025		1/1/2025	
	Historical cost	Prevention	Historical cost	Prevention
- Goods for sale			37,423,037	
- Instrument, tools	488,022,161		382,610,845	
- Goods	143,728,432,333		174,688,876,071	
Total	144,216,454,494		175,108,909,953	

The Company's inventories are pledged as collateral for its loans.

10' Increase or decrease of tangible fixed assets

Item	House, building materials	Machinery and equipment	Means of transportation, transmission	Equipment, management tools	Total
Historical cost					
- At January 01, 2025	17,274,043,374	11,408,398,733	8,025,697,246	260,592,593	36,968,731,946
- Purchase in the period					
+ Complete basic construction investment					
- Decrease in the period					
- At June 30, 2025	17,274,043,374	11,408,398,733	8,025,697,246	260,592,593	36,968,731,946
Accumulated depreciation					
- At January 01, 2025	15,095,859,595	7,977,462,981	4,636,684,146	125,747,165	27,835,753,887
- Depreciation during the period	488,728,308	499,567,265	353,393,430	22,286,849	1,363,975,852
- Decrease in the period					
- At June 30, 2025	15,584,587,903	8,477,030,246	4,990,077,576	148,034,014	29,199,729,739
Residual value					
- At January 01, 2025	2,178,183,779	3,430,935,752	3,389,013,100	134,845,428	9,132,978,059
- At June 30, 2025	1,689,455,471	2,931,368,487	3,035,619,670	112,558,579	7,769,002,207

The original cost of fully depreciated fixed assets that are still in use as of June 30, 2025, is VND 20,210,184,151 (as of January 1, 2025: VND 19,825,099,151).

The net book value of fixed assets pledged as collateral for the Company's loan as of June 30, 2025, is VND 1,203,392,118 (as of January 1, 2025: VND 1,422,514,008).

11' Increase or decrease of intangible fixed assets

Item	Land use rights	Copyright, patents	Computer software	License and franchise license	Total
Historical cost					
- At January 01, 2025	12,380,391,200		297,286,364		12,677,677,564
- At June 30, 2025	12,380,391,200		297,286,364		12,677,677,564
Accumulated depreciation					
- At January 01, 2025	1,222,922,899		297,286,364		1,520,209,263
- Depreciation during the period	42,004,932				42,004,932
- At June 30, 2025	1,264,927,831		297,286,364		1,562,214,195
Residual value					
- At January 01, 2025	11,157,468,301				11,157,468,301
- At June 30, 2025	11,115,463,369				11,115,463,369

As of June 30, 2025, the net book value of Land Use Rights pledged as collateral for loans is VND 3,843,099,733 (as of January 1, 2025: VND 3,885,104,665).

12' Prepaid expenses

Target	30/6/2025	1/1/2025
a) Short-term (detailed by item)	207,732,557	357,693,568
- Prepaid expenses;	199,409,337	341,999,141
- Tools, devices used;	8,323,220	15,694,427
b) Long term	2,340,801,924	2,159,949,408
- Prepaid expenses;	2,232,946,685	2,039,134,775
- Tools, devices used;	107,855,239	120,814,633
Total	2,548,534,481	2,517,642,976

13' Loans and financial leases

Target	30/6/2025		In the period		1/1/2025	
	Value	The Number with the ability of debt repayment	Increase	Discount	Value	The Number with the ability of debt repayment
a) Short term loan	459,529,509,348		1,422,259,420,602	1,474,319,200,163	511,589,288,909	
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	37,399,700,000		137,272,020,530	126,550,918,910	26,678,598,380	
Joint Stock Commercial Bank for Foreign Trade of Vietnam- Dong Nai Branch	116,704,309,300		265,146,336,955	288,871,554,659	140,429,527,004	

Vietnam Bank for Investment and Development – Nam Dong Nai Branch	192,421,751,500		687,390,381,347	689,129,000,987	194,160,371,140	
Shinhan Vietnam One Member Limited Liability Bank – Phu My Hung Branch	38,399,890,550		144,219,910,250	153,496,840,400	47,676,820,700	
Vietnam Bank for Agriculture and Rural Development – Tam Phuoc Branch	22,375,150,000		54,419,250,000	56,345,963,770	24,301,863,770	
Military Commercial Joint Stock Bank – Dong Nai Branch	52,076,108,000		133,811,521,520	159,772,321,439	78,036,907,919	
Long-term loan from Shinhan Bank due for repayment	152,599,998			152,599,998	305,199,996	
b) Medium and long-term loans	1,093,633,339				1,093,633,339	
Shinhan Vietnam One Member Limited Liability Bank – Phu My Hung Branch	1,093,633,339				1,093,633,339	
Total	460,623,142,687		1,422,259,420,602	1,474,319,200,163	512,682,922,248	

14' Payables to seller

Target	30/6/2025		1/1/2025	
	Value	Number with the ability of debt repayment	Value	Number with the ability of debt repayment
a) Short-term payables to seller	2,041,754,201	2,041,754,201	2,165,116,757	2,165,116,757
- Viet Khanh Anh Petroleum Transport Joint Stock Company	804,444,000	804,444,000		
Viet Petroleum Equipment One Member Company Limited	113,529,600	113,529,600	1,143,558,000	1,143,558,000
Trieu Que Thuong Dinh Production and Trading Company Limited			227,460,428	227,460,428
Minh Dai Trading Company Limited	40,700,000	40,700,000	132,548,001	132,548,001
Petrolimex Gas Co., Ltd. (Saigon)	217,934,640	217,934,640	99,516,120	99,516,120
Other suppliers	865,145,961	865,145,961	562,034,208	562,034,208
b) Long-term payables to the seller (short-term similar details)				
Total	2,041,754,201	2,041,754,201	2,165,116,757	2,165,116,757

15' Buyers pay in advance

Target	30/6/2025	1/1/2025
Customer advances	3,653,513,661	5,292,876,607
Quoc Khanh One Member Production Trading Service Co., Ltd.	2,026,870,000	
Hong Thoa Production and Trading Co., Ltd.		3,589,710,000
Song Da Dong Nai Petroleum Co., Ltd.	704,800,000	395,680,000
Hong Xuan Hoang Private Petroleum Enterprise	116,000,000	280,440,000
Hai Minh International Logistics Co., Ltd.		208,560,000
- Other customers	805,843,661	818,486,607

16' Taxes and amounts payable to the State

Target	30/6/2025	Amount paid/deducted during the period	Payables in the period	1/1/2025
- V.a.t tax;	1,640,669,467	(156,185,219,186)	157,825,888,653	
- Business income tax	1,857,872,640	(2,612,699,676)	1,909,340,926	2,561,231,390
- Personal income tax	56,730,000	(301,550,308)	320,136,801	38,143,507
- Housing tax and land rental price		(697,444,839)	697,444,839	
Other taxes, fees, and charges		(29,883,255)	25,883,255	4,000,000
Total	3,555,272,107	(159,826,797,264)	160,778,694,474	2,603,374,897

17 Accrued expenses

Target	30/6/2025	1/1/2025
a) Short term	1,073,059,817	2,670,955,970
- Interest expenses		358,253,023
- Transportation cost	144,770,368	858,974,731
- Provision for 13th-month salary and bonuses	810,000,000	1,229,778,390
- Other payable costs	118,289,449	223,949,826
b) Long term		
- Interest expenses		
- Others (in detailed)		
Total	1,073,059,817	2,670,955,970

18 Other payables

Target	30/6/2025	1/1/2025
a) Short term	2,981,308,117	3,003,348,917
- Excess assets pending for solving;	114,540,349	114,540,349
Trade union funds, social insurance, health insurance, unemployment insurance	27,980,000	28,616,000
Payables for gas cylinder shells	544,170,000	500,740,000
Payables for land lease – Viet Nhat Automobile Co., Ltd.	2,278,181,828	2,278,181,828
- Other payables	16,435,940	81,270,740
b) Long-term (details by item)	5,487,566,667	5,163,566,667
- Get deposit, long-term deposits	5,487,566,667	5,163,566,667
- Other payables		
Total	8,468,874,784	8,166,915,584

19 Equity :

a) Reconciliation of equity fluctuation

Target	Capital contributed by the owners	Capital surplus	Conversion options on convertible bonds	Other capital of the owner	Differences upon asset revaluation	Development & Investment Fund	Undistributed profit after tax	Other items	Total
A	1	2	3	4	5	6	7	8	9
Balance at January 1, 2025	158,480,630,000						21,591,413,186		180,072,043,186
- Interest rate during the period							8,608,219,430		8,608,219,430
- Appropriation to executive bonus fund							(807,148,951)		(807,148,951)
Balance at June 30, 2025	158,480,630,000						29,392,483,665		187,873,113,665

b) Details of the capital of the Owner

Target	30/6/2025			1/1/2025		
	Number of shares	Value of shares (VND)	Ratio %	Number of shares	Value of shares (VND)	Ratio %
- Quang Ninh Bus Station Joint Stock Company	5,562,734	55,627,340,000	35.10	5,562,734	55,627,340,000	35.10
- Hoang Thi Thanh Hang	3,517,400	35,174,000,000	22.19	3,517,400	35,174,000,000	22.19
- Lau Cong Quang	1,490,657	14,906,570,000	9.41	1,490,657	14,906,570,000	9.41
- Vietnam National Petroleum Group	1,310,221	13,102,210,000	8.27	1,310,221	13,102,210,000	8.27
- Engineering Trading and Investment Corporation - Joint Stock Company	792,481	7,924,810,000	5.00	792,481	7,924,810,000	5.00
- Other shareholders	3,174,570	31,745,700,000	20.03	3,174,570	31,745,700,000	20.03
	15,848,063	158,480,630,000	100.00	15,848,063	158,480,630,000	100.00

c. Stock

Target	30/6/2025	1/1/2025
- Number of shares to be registered to issue	15,848,063	15,848,063
- Number of sold-to-public shares	15,848,063	15,848,063
+ Common Shares	15,848,063	15,848,063
+ Preference shares (classified as equity)		
- Number of shares acquired (treasury shares)		
+ Ordinary share certificates		
+ Preference shares (classified as equity)		
- Number of shares in circulation	15,848,063	15,848,063
+ Common Shares	15,848,063	15,848,063
+ Preference shares (classified as equity)		

* Number of shares in circulation 10,000 VND/ share

VI. Additional information for items presented in the statement of income

1' Total revenue from goods sale and service provision (Entry 01)

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
Revenue		
- Sales revenue	723,787,315,099	1,023,369,132,698
- Revenue from provision of service	567,306,672	403,986,307
Total	724,354,621,771	1,023,773,119,005

2' Cost of goods sold (Code 11)

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
Cost of sold goods;	706,865,079,343	1,004,800,119,607
Total	706,865,079,343	1,004,800,119,607

3' Revenue from financial activities (Code 21)

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
- Interest of bank deposit	3,198,475,009	3,016,586,835
- Lending interest:	5,753,425	
- Distributed dividends, profit	1,580,644,055	331,179,000
Total	4,784,872,489	3,347,765,835

4' Financial expenses (Code 22)

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
- Interest expenses	6,092,981,083	5,871,821,541
- Investment redundancy costs;		
Total	6,092,981,083	5,871,821,541

5' Other incomes

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
- Income from electricity and water collection	367,131	106,745,130
- Disposal of fixed assets		5,454,545
- Other income	66,964,792	58,778,623
Total	67,331,923	170,978,298

6' Other costs

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
- Remuneration of the Board of Directors and Supervisory Board not directly involved in operations	126,000,000	128,250,000
- Electricity and water expenses of rented kiosks		
- Other costs	1,620,359	51,997,695
Total	127,620,359	180,247,695

7' Sales expenses:

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
- Labor costs	3,855,983,064	4,087,290,965
- Cost of materials, packaging	19,516,100	23,174,786
- Costs of tools and utensils	57,105,996	105,580,914
- Fixed asset depreciation costs	219,595,571	172,006,614
- Costs of external purchase services	1,228,364,539	1,515,406,493
- Other selling expenses.	83,072,274	3,734,460
Total	5,463,637,544	5,907,194,232

8' Corporate management expenses

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
- Labor costs	2,308,161,465	2,082,214,476
- Cost of management materials	93,388,482	145,458,049
- Stationery costs	18,150,068	26,386,396
- Fixed asset depreciation costs	451,527,172	441,695,046
- Taxes, fees and charges	244,345,733	691,126,734
- Costs of external purchase services	1,795,243,536	1,298,283,349
- Other management expenses.		165,997
Total	4,910,816,456	4,685,330,047

9' Costs for business and production by factors

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
- Cost of raw materials;	188,160,646	300,600,145
- Labor costs	6,164,144,529	6,169,505,441
- Expenses of fixed assets depreciation	695,146,935	613,701,660
- Costs of external purchase services	3,023,608,075	2,813,689,842
- Other costs	327,418,007	695,027,191
Total	10,398,478,192	10,592,524,279

10' Current corporate income tax expense (Entry 51)

Target	QUARTER 2 - 2025	QUARTER 2 - 2024
- Enterprise income tax expense calculated on taxable income of the current year	830,513,733	1,264,545,546
- Adjusted the expenses of corporate income tax of the previous years to the current income rent expense this year		
- Total costs of current corporate income tax	830,513,733	1,264,545,546

VII. Additional information for items presented in the Statement of cash flow

1. Borrowing amount actually collected during the period:	From January 01, 2025 to June 30, 2025
- Proceeds from ordinary borrowing;	1,422,259,420,602
- Proceeds from borrowings in other forms.	
2. Amount was actually paid loan principal during the period:	
- Repayment under ordinary loan	1,474,319,200,163
- Debts paid in other forms	

VIII. Other information

1. Transactions and balances with related parties

Related parties include: Key management personnel, individuals related to key management personnel, and other related parties.

a. Transactions and balances with key management personnel and individuals related to them

Remuneration of key management personnel includes:

Salaries, bonuses, and remuneration		QUARTER 2 - 2025	QUARTER 2 - 2024
Executive Board (excluding BOD members concurrently serving)			
Mr. Nguyen Hoang Linh	Director	155,000,000	155,000,000
Ms. Nguyen Thi Kim Oanh	Deputy Director	96,928,571	100,300,000
Ms. Tran Thi Ai Lien	Deputy Director	36,330,000	100,960,000
Board of Directors, Supervisory Board			
Ms. Nguyen Thanh Hoa	Chairman of the Board of Directors;	135,300,000	135,300,000
Mr. Nguyen Hoang Linh	Member of the Board of Directors	30,000,000	30,000,000
Mr. Vu Hoang Huynh	Member of the Board of Directors	30,000,000	30,000,000
Mr. Le Minh Khue	Member of the Board of Directors	30,000,000	30,000,000
Mr. Pham Van Nam	Member of the Board of Directors		5,000,000
Mr. Nguyen Van Chi	Member of the Board of Directors	30,000,000	25,000,000
Ms. Vu Thi Mai Phuong	Head of the Board of Supervisors	22,500,000	22,500,000
Ms. Nguyen Thi Tham	Members of the Supervisory Board	13,500,000	13,500,000
Ms. Tran Thi Ngoc Anh	Members of the Supervisory Board		2,250,000
Mr. Nguyen Quoc Duong	Members of the Supervisory Board	13,500,000	11,250,000

b. Transactions and balances with related parties

During the period, the Company had transactions primarily with the following related parties:

Related parties	Transaction	QUARTER 2 - 2025	QUARTER 2 - 2024
Tay Nguyen Durian Joint Stock Company	Sale of goods	1,136,378	3,163,063
Long Thanh Trading Joint Stock Company	Profit distribution,	3,310,886,800	331,179,000
	Capital contribution:	5,050,320,000	
Technical and Investment Trading Corporation – Joint Stock Company – Vinh Long Branch –	Purchase of goods		421,590,909

IX. Information by department

1. Business segment: The Company operates in a single business segment: trading in petroleum products, lubricants, and liquefied petroleum gas and fuel.

2. Geographical segment: The Company operates throughout Vietnam, mainly concentrated in the Southeastern provinces such as Dong Nai, Ho Chi Minh City, Binh Duong, Ba Ria – Vung Tau, and Binh Phuoc.

3. Events after the end of the accounting period: There were no significant events after the end of the accounting period (June 30, 2025) that require adjustment or disclosure in the financial statements.

Prepared on July 14, 2025

Prepared by
(Signature, full name)
(signed)

Chief Accountant
(Signature, full name)
(signed)

Director
(Signature with full name)
(signed and sealed)

Nguyen Thanh Hai

Vu Thi Kim Thanh

Nguyen Hoang Linh

Tôi, Nguyễn Thị Mai Hiền, CCCD số: 001300010089 do Cục Cảnh sát Quản lý Hành chính về Trật tự Xã hội cấp ngày 25/04/2021; cam đoan đã dịch chính xác nội dung của giấy tờ/văn bản này từ **tiếng Việt sang tiếng Anh**


I, Nguyen Thi Mai Hien, ID Card No. 001300010089 issued on 25/04/2021 by Police Department for Administrative Management of Social Order, commit that I exactly translated the content of this document from **Vietnamese to English**

Ngày 18 tháng 07 năm 2025

July 18, 2025

Người dịch

Translator


Nguyễn Thị Mai Hiền


Nguyen Thi Mai Hien

Ngày 18 tháng 07 năm 2025 (Ngày mười tám, tháng bảy, năm hai nghìn không trăm hai mươi lăm)

On July 18, 2025 (On the Eighteenth of July, Two thousand and twenty five)

Tại Văn phòng Công chứng Nguyễn Huệ, địa chỉ tại số 165 Giảng Võ, phường Ô Chợ Dừa, thành phố Hà Nội.

At Nguyen Hue Notary Office – Address at: No 165 Giang Vo, O Cho Dua Ward, Hanoi City.

Tôi,  là Công chứng viên, Văn phòng Công chứng Nguyễn Huệ, thành phố Hà

Nội.

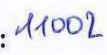
I, - Public Notary of the Nguyen Hue Notary Office in Hanoi city.

CHỨNG THỰC

CERTIFY THAT

- Bà Nguyễn Thị Mai Hiền, là người đã ký vào bản dịch này.

- Mrs Nguyen Thi Mai Hien is the person who signed this translation

Số chứng thực:  Quyền số: 01 /2025 - SCT/CKND

Notarization No: Book No: 01/2025 – SCT/CKND

Ngày 18 tháng 07 năm 2025

July 18, 2025

CÔNG CHỨNG VIÊN

Public Notary



