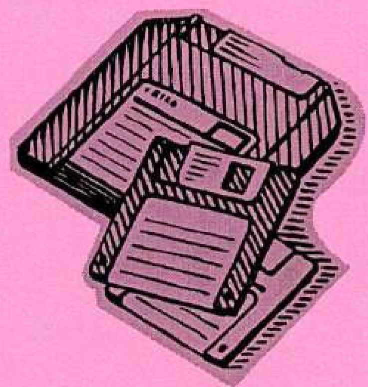
SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness
****

FINANCIAL REPORT

(Separate)

QUARTER 3/2025



PETRO CENTER CORPORATION

Address: LOT 04 DIEN NAM INDUSTRIAL PARK - DIEN NGOC, DIEN BAN DONG, DANANG

TAX CODE: 4000 462 724

DA NANG, OCTOBER/2025

PETRO CENTER CORPORATION

Lot 04 Dien Nam - Dien Ngoc Industrial Park, Dien Ban Dong Ward, Da Nang C

Template No.: B 01 - DN

(Issued under Circular No.

200/2014/TT-BTC December 22, 2014

of the Ministry of Finance)

BALANCE SHEET

On 9th October,2025

Unit: VND

Items	Code	Note	Ending balance	Opening balance
1	2	3	4	5
A - CURRENT ASSETS (100=110+120+130+140+150)	**100**		**445,022,582,066**	**697,229,636,612**
I. Cash and cash equivalents	**110**		**2,645,142,749**	**102,984,958,005**
1. Cash	111		2,645,142,749	42,984,958,005
2. Cash equivalents	112		-	60,000,000,000
II. Short-term investments	**120**		**141,200,000,000**	**277,451,084,494**
1. Trading Securities	121		-	
2. Provision for securities (*)	122		-	
3. Held-to-maturity investment	123		141,200,000,000	277,451,084,494
III. Accounts receivable	**130**		**284,072,636,936**	**307,266,062,368**
1. Receivable	131		325,951,500,869	347,655,121,185
2. Prepayments to suppliers	132		107,476,958	116,564,047
3. Intercompany receivables	133		-	
4. Construction contract in progress receivables	134		-	
5. Short-term loans receivables	135		-	
6. Other receivables	136		6,752,231,027	8,232,949,054
7. Provision for doubtful debts(*)	137		(48,738,571,918)	(48,738,571,918)
8. Assets pending resolution**	139		-	
IV. Inventories	**140**		**15,197,394,568**	**8,633,504,686**
1. Inventories	141		15,197,394,568	8,633,504,686
2. Provision for decline in inventories (*)	149		-	
V. Other current assets	**150**		**1,907,407,813**	**894,027,059**
1. Short-term prepayments	151		565,022,146	700,520,012
2. VAT to be claimed	152		1,252,390,584	123,423,048
3. Other taxes receivable	153		89,995,083	70,083,999
4. Government bonds	154		-	
5. Other current assets	155		-	
B - LONG-TERM ASSETS (200=210+220+230+240+250+260)	**200**		**682,884,907,007**	**603,114,224,313**
I. Long-term receivables	**210**		1,582,857,564	2,007,359,192
1. Long-term receivables	211		-	
2. Long-term prepayments to suppliers	212		-	
3. Operating capital at subsidiaries/affiliated units**	213		-	
4. Long-term intercompany receivables	214		-	
5. Long-term loans receivables	215		-	
6. Other long-term receivables	216		1,582,857,564	2,007,359,192
7. Provision for doubtful long-term receivable(*)	219		-	
II. Fixed assets	**220**		**17,216,290,314**	**18,946,491,209**

1.Tangible fixed assets	221		**17,216,290,314**	**18,946,491,209**
- Cost	*222*		*44,646,911,747*	*44,521,911,747*
- Accumulated depreciation (*)	*223*		*(27,430,621,433)*	*(25,575,420,538)*
2.Finance lease assets	224		-	
- Cost	*225*		-	
- Accumulated depreciation (*)	*226*		-	
3. Intangible fixed assets	227		-	-
- Cost	*228*		-	-
- Accumulated depreciation (*)	*229*		-	-
III. Investment properties	**230**		**115,280,140,480**	**94,083,370,558**
- Cost	*231*		*115,300,640,482*	*94,327,181,818*
- Accumulated depreciation (*)	*232*		*(20,500,002)*	*(243,811,260)*
IV. Long-term incomplete assets	**240**		**55,000,000**	**55,000,000**
1. Long-term cost of work in progress	241		-	
2. Construction in progress	242		55,000,000	55,000,000
V. Long-term investments	**250**		**520,197,844,574**	**459,073,286,750**
1. Investments in subsidiaries	251		507,055,979,612	507,055,979,612
2. Investments in associates	252		-	
3. Other long-term investments	253		-	
4. Provision for long-term investments	254		(49,858,135,038)	(47,982,692,862)
5. Held-to-maturity investment (*)	255		63,000,000,000	
VI. Other long-term assets	**260**		**28,552,774,075**	**28,948,716,604**
1. Long-term prepayments	261		597,105,325	993,047,854
2. Deferred income tax assets	262		27,955,668,750	27,955,668,750
3. Long-term equipment, material and spare parts	263		-	
4. Other long-term assets	268		-	
5. Goodwill	269			
TOTAL ASSETS	**270**		**1,127,907,489,073**	**1,300,343,860,925**
C - LIABILITIES	**300**		**496,495,706,097**	**682,042,168,237**
I. Current liabilities	**310**		**487,838,628,719**	**668,499,521,111**
1. Trade accounts payable	311		376,384,979,666	546,434,963,852
2. Advances from customers	312		96,197,585	96,197,585
3. Taxes and other payable to the State	313		3,745,918,074	6,249,887,722
4. Payable to employees	314		327,035,089	473,581,015
5. Short-term expenses	315		89,607,495	163,648,370
6. Intercompany payables	316			
7. Construction contract in progress payables	317		-	
8. Short-term unrealized revenue	318		650,000,000	
9. Other payables	319		62,600,810	1,328,952,567
10. Short-term borrowings	320		106,340,000,000	113,610,000,000
11. Provision for short-term liabilities	321		-	
12. Bonus and welfare funds	322		142,290,000	142,290,000
13. Price stabilization fund	323		-	
14. Repurchase transactions of Government bonds (repo	324		-	
II. Long-term liabilities	**330**		**8,657,077,378**	**13,542,647,126**
1. Long-term Payable to the seller	331		-	-
2. Buyers pay in advance for the long term	332		-	-

3. Long-term expenses	333		-	-
4. Internal payables for business capital	334			-
5. Long-term internal payables	335			-
6. Long-term unrealized revenue	336		-	-
2. Other long-term payables	337		8,657,077,378	13,542,647,126
3. Long-term financial loans and leases	338		-	-
9. Convertible bonds	339		-	
10. Preferred stocks	340		-	
11. Deferred income tax payable	341		-	
12. Provision for long-term payables	342		-	
13. R&D Fund	343		-	
D - OWNER'S EQUITY	**400**		**631,411,782,976**	**618,301,692,688**
I. Owner's Equity	**410**		**631,411,782,976**	**618,301,692,688**
1. Owner's contributed capital	411		**463,362,780,000**	**463,362,780,000**
- Voting common shares	*411a*		*463,362,780,000*	*463,362,780,000*
- *Preferred stock*	*411b*		-	
2. Surplus of equity capital	412		-	
3. Bond Conversion Options	413		-	
4. Other capital of the owner	414		-	
5. Treasury shares (*)	415		-	
6. Asset revaluation difference	416		-	
7. Exchange Rate Differences	417		-	
8. Development investment funds	418		-	
9. Enterprise restructuring support fund	419		-	
10. Other funds belonging to the owner's equity	420		-	
2. Undistributed profits	421		**168,049,002,976**	**154,938,912,688**
- Accumulated undistributed profit by the end of the previous period	*421a*		*154,938,912,688*	***132,570,606,849***
- Undistributed profit for this period	*421b*		*13,110,090,288*	***22,368,305,839***
3. Nguồn vốn đầu tư xây dựng cơ bản	422		-	
II. Other funding sources and funds	**430**		-	
1. Funding sources	431		-	
2. Funding sources that have formed fixed assets	432		-	
TOTAL EQUITY	**440**		**1,127,907,489,073**	**1,300,343,860,925**

Danang, 22nd October, 2025

Preparer	CHIEF ACCOUNTANT	DIRECTOR
Hà Thị Hồng Nhung	**Nguyễn Thị Linh Thường**	**Nguyễn Văn Trung**

M.S.D.N: 4000462724 C.T.C.P * CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ SẢN XUẤT PETRO MIỀN TRUNG * T.X ĐIỆN BÀN - T. QUẢNG NAM

PETRO CENTER CORPORATION
Lot 04 Dien Nam - Dien Ngoc Industrial Park, Dien Ban Dong Ward, Da Nang City

Template No. B 02 - DN
(Issued under Decision No. 15/2006/QĐ-BTC
dated 20/03/2006 of Minister of Finance)

INCOME STATEMENT

Quarter 3/2025

Unit: VND

Items	Code	Note	This year	Previous year	First 9 months 2025	First 9 months 2024
1	2	3	4	5	6	7
1. Sales	01	VI.25	296,024,864,551	389,027,668,268	1,059,934,982,528	1,205,083,937,274
2. Sales deductions	02		-	-		
3. Net sales	10		296,024,864,551	389,027,668,268	1,059,934,982,528	1,205,083,937,274
4. Cost of sales	11	VI.27	294,802,626,337	385,867,010,140	1,050,357,275,893	1,193,314,300,185
5. Gross Profit	20		1,222,238,214	3,160,658,128	9,577,706,635	11,769,637,089
6. Financial income	21	VI.26	5,353,505,364	4,480,615,337	17,442,808,948	13,389,675,864
7. Financial expenses	22	VI.28	1,071,676,686	1,320,428,933	4,928,696,368	1,760,252,590
- In which: interest expenses	*23*		1,071,676,686	1,320,428,933	3,053,254,192	2,869,937,351
8. COGS	25		552,906,020	1,017,522,953	2,525,389,411	3,977,973,550
9. General and admin expenses	26		2,470,909,370	1,908,051,153	6,548,073,272	5,863,570,875
10. Operating profit	30		2,480,251,502	3,395,270,426	13,018,356,532	13,557,515,938
11. Other incomes	31		1,516,894,597	1,749,445,890	4,884,704,484	5,288,621,906
12. Other expenses	32		1,047,052,654	30,000,000	1,047,052,654	785,308,255
13. Other income	40		469,841,943	1,719,445,890	3,837,651,830	4,503,313,651
14. Net accounting profit	50		2,950,093,445	5,114,716,316	16,856,008,362	18,060,829,589
15. Current CIT expenses	51	VI.30	852,102,950	1,081,616,993	3,745,918,074	3,927,248,759
16. Deferred CIT expenses	52	VI.30	-	-		
17. Profit after CIT	60		2,097,990,495	4,033,099,323	13,110,090,288	14,133,580,830
18. Basic earnings per share (*)	70					

Danang, 22nd October, 2025

Preparer	CHIEF ACCOUNTANT	DIRECTOR
Hà Thị Hồng Nhung	Nguyễn Thị Linh Thường	Nguyễn Văn Trung

M.S.D.N: 4000462724 - C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ SẢN XUẤT PETRO MIỀN TRUNG - T.X ĐIỆN BÀN - T.QUẢNG NAM

PETRO CENTER CORPORATION

Lot 04 Dien Nam - Dien Ngoc Industrial Park, Dien Ban Dong Ward, Da Nang City

Template No. B 03 – DN

(Issued under Decision No 15/2006/QĐ-BTC dated 20/03/2006 of Ministry of Finance)

CASHFLOW STATEMENT

(Indirect Method)

Quarter 3/2025

Unit: VND

	ITEMS	Code	Note	This year	Previous year
	1	2	3	4	5
I.	**. CASH FLOW FROM BUSINESS ACTIVITIES**				
1.	***. Profit before tax***	**01**		**16,856,008,362**	**18,060,829,589**
2.	***. Adjustments to***				
-	Depreciation of fixed assets	02		1,900,082,023	1,910,743,265
-	Provisions	03		1,875,442,176	(1,109,684,761)
-	Profits and losses from investment activities	05		(11,578,011,839)	(8,696,525,179)
-	Interest expenses	06		3,053,254,192	2,869,937,351
3.	***Operating profit before changes in Working Capital***	**08**		**12,106,774,914**	**13,035,300,265**
-	(Increase)/decrease in receivables	09		21,266,370,619	(15,990,496,645)
-	(Increase)/decrease in inventories	10		(6,563,889,882)	(4,696,358,128)
-	Increase/(decrease) in payables (excluding interest payable, corporate	11		(179,424,020,708)	946,303,303
-	(Increase)/decrease in prepaid expenses	12		531,440,395	273,582,284
-	Interest paid	14		(3,110,276,220)	(2,848,043,269)
-	Corporate Income Tax paid	15		(6,245,041,182)	(8,816,033,706)
	Cashflow from operating activities	**20**		**(161,438,642,064)**	**(18,095,745,896)**
II.	**Net cashflow from investing activities**				
1.	Money spent on construction of fixed assets and other long-term assets	21		(18,370,000,000)	(179,500,000)
2.	Proceeds from liquidation, sale of fixed assets and other long-term assets	22		163,636,364	
3	Expenses for loans and purchases of debt instruments of other units	23		(208,200,000,000)	(242,803,244,697)
4	Money from loan recovery and resale of debt instruments of other units	24		281,451,084,494	195,924,376,517
5	Loan interest, dividends and dividends	27		13,324,105,950	9,633,947,992
	Net cash flow from investment activities	**30**		**68,368,826,808**	**(37,424,420,188)**
III.	**Cash flow from financial activities**				
1.	Proceeds from borrowing	33		1,329,020,000,000	948,200,000,000
2.	Loan principal payment	34		(1,336,290,000,000)	(916,940,000,000)
	Net cash flow from financial activities	**40**		**(7,270,000,000)**	**31,260,000,000**
	Net Cash Flow in the Period	**50**		**(100,339,815,256)**	**(24,260,166,084)**
	Cash and cash equivalents at the beginning of the period	60		102,984,958,005	25,643,635,061
	Effects of changes in foreign currency exchange rates	61			
	Cash and cash equivalents at the end of the period	**70**		**2,645,142,749**	**1,383,468,977**

Danang, 22nd October, 2025

Preparer	CHIEF ACCOUNTANT	DIRECTOR
Hà Thị Hồng Nhung	**Nguyễn Thị Linh Thường**	**Nguyễn Văn Trung**

M.S.D.N: 4000482724 - C.T.Y CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ SẢN XUẤT PETRO MIỀN TRUNG T.X ĐIỆN BÀN - T.QUẢNG NAM

1. CHARACTERISTICS OF BUSINESS ACTIVITIES

Forms of capital ownership

Petro Center Corporation is a joint stock company established under the Business Registration Certificate No. 4000462724 issued by the Department of Planning and Investment for the first time on 9th May, 2007, amended for the 23rd time on 30th September, 2025.

The charter capital of the Company is 463,362,780,000 VND *(Four hundred and sixty-three billion, three hundred and sixty-two million, seven hundred and eighty thousand VND).*

Business lines

The Company's main business lines are: Wholesale of solid, liquid, gaseous fuels and other related products.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a period of no more than 12 months.

Characteristics of production and business activities of enterprises in the period affecting financial statements: No

Career structure

The company has the following branches:

STT	Branch	Address
1	Branch of Petro Center Corporation in Binh Dinh	Gia Lai Province

The Company has the following Subsidiaries:

STT	Company Name	Address
1	V-Gas Petroleum Joint Stock Company	No. 1A/8, Chau Van Long Street, Long Diem Quarter, Long Hung Ward, Dong Nai Province
2	Central Gas Joint Stock Company	Lot No. 6, Dien Nam – Dien Ngoc Industrial Zone, Dien Ban Dong Ward, Da Nang City.
3	Trung Nam Co., Ltd.	No. 8G, Quarter II, Hiep Thanh Ward, District 12, Ho Chi Minh City
4.	Quang Tri Gas Company Limited (*)	Nam Dong Ha Industrial Zone, Nam Dong Ha Ward, Quang Tri Province.

(*) Quang Tri Gas Company Limited is a subsidiary of Petro Center Corporation, the ownership rate Quang Tri Gas Company Limited is 100%

2. BASIS FOR MAKING FINANCIAL STATEMENTS

Applicable accounting regime

The Company applies the Corporate Accounting Regime issued under Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC amending and supplementing several articles of Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance, guiding the corporate accounting regime.

Notify of Compliance with Accounting Standards and Accounting Regimes

The company has applied the Vietnamese Accounting Standards and the guiding documents of the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current accounting regime being applied.

Facility Continuous Operation

The Company's financial statements are prepared on an ongoing operating basis with the assumption that the Company will continue to operate for the foreseeable future.

3. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

Accounting periods, currency used in accounting

The Company's annual accounting period starts from 01/01 and ends on 31/12 every year.

Currency used in accounting

The currency used in accounting records is the Vietnamese dong (VND).

4. APPLICABLE ACCOUNTING POLICIES

4.1. Accounting estimates

The financial statements for the fiscal year ended September 30, 2025 have been prepared and presented in accordance with the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Regime. In preparing these financial statements, the Executive Management is required to make certain judgments, estimates, and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at the balance sheet date, and the reported amounts of revenues and expenses during the financial year. Actual results may differ from these estimates and assumptions.

4.2. Principles of recognition of monetary amounts and cash equivalents

Money includes cash at the fund, bank deposits, transit money.

Cash equivalents are short-term investments with a payback or maturity period of not more than 3 months that are capable of converting into a specified amount of money and have no risk of conversion into cash as of the date of purchase of such investment at the time of reporting.

4.3. Accounting principles for financial investments

Financial investments are accounted for at historical cost. The Company recognizes in the income statement only the share of profits distributed from the cumulative net profit of the investee arising after the date of investment. Any other amounts received from the investee, apart from profit distributions, are considered a recovery of investment capital and are recorded as a reduction in the carrying amount of the investment.

Financial investments at the time of reporting, if:

(i) Investments with a maturity or redemption period of no more than 90 days from the date of acquisition are classified as "cash equivalents." ;

(ii) Investments that are expected to be recovered within one (1) year or within the normal operating cycle, whichever is longer, are classified as current assets;

(iii) Investments that are expected to be recovered after more than one (1) year or beyond the normal operating cycle are classified as non-current assets (long-term financial investment).

Investment in subsidiaries, joint ventures and associates:

Subsidiaries are companies controlled by the Company. Control is achieved when the Company can control the financial policies and operations of the investee companies to gain benefits from the activities of these companies.

The company initially recorded the investment in subsidiaries, joint ventures and associates at the original price. The company shall account in the income on the report on the business results of the amount divided from the accumulated net profit of the investee arising after the date of investment. Other amounts received by the Company in addition to the profits shared are considered as the recovery of investments and are recorded as a deduction of the original price of the investment.

Investment in subsidiaries, joint venture companies and associate companies shall be set aside in accordance with the provisions of Circular No. 228/2009/TT-BTC of December 7, 2009 of the Ministry of Finance on "Guiding the regime of setting up and using provisions for inventory depreciation and loss of financial investments, bad debts and warranty of products, goods, construction and installation works at enterprises", Circular No. 89/2013/TT-BTC dated June 28, 2013 of the Ministry of Finance on amendments and supplements to Circular No. 228/2009/TT-BTC and current accounting regulations.

Accounting methods for other transactions involving financial investments:

Other transactions related to financial investments are accounted for using the historical cost method.

Setting up financial investment reserves

Financial investment reserve is a reserve made under the guidance in Circular No. 228/2009/TT-BTC dated December 7, 2009 issued by the Ministry of Finance and Circular No. 89/2014/TT-BTC guiding the addition of Circular No. 228/2009/TT-BTC on conditions for making provisions.

4.4. Principles of accounting for receivables

Receivables are presented in the financial statements at their carrying amounts, comprising amounts due from customers and other receivables, net of provisions for doubtful debts. As of the reporting date, if:

- Receivables that are expected to be recovered or settled within one (1) year, or within the normal operating cycle, are classified as current assets;
- Receivables that are expected to be recovered or settled after more than one (1) year, or beyond the normal operating cycle, are classified as non-current assets;

The provision for doubtful debts represents the estimated loss in value arising from receivables that are unlikely to be collected from customers as of the fiscal year-end.

Provisions for bad debts shall be set aside for receivables that are six months or more overdue or receivables that the debtor is unable to pay due to liquidation, bankruptcy or similar difficulties (excluding customers who are overdue but are making payments or commit to make payments within the the next time).

4.5. Principles for recording inventory

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories includes the purchase cost, processing cost, and other directly attributable expenses incurred to bring the inventories to their present location and condition.

The net realizable value of inventories is determined as the estimated selling price less the estimated costs necessary to complete and sell the inventories.

The Company applies the perpetual inventory system, with inventory values determined using the weighted average cost method.

Provisions for inventory devaluation are made for materials and goods whose carrying cost exceeds their net realizable value, in accordance with Vietnamese Accounting Standard (VAS) No. 02 – *Inventories* and Circular No. 228/2009/TT-BTC dated December 7, 2009 of the Ministry of Finance guiding the establishment and use of provisions for inventory devaluation, financial investment losses, doubtful debts, and product, goods, or construction warranty obligations.

4.6. Fixed assets and depreciation of fixed assets

Fixed assets are reflected in terms of historical cost and accumulated depreciation value.

Principles of recognition and depreciation of fixed assets

The historical cost of tangible fixed assets includes the purchase price and any directly attributable costs incurred to bring the asset to its working condition for its intended use. For self-constructed or self-manufactured tangible fixed assets, the historical cost comprises actual construction or production costs together with installation and trial operation expenses.
Expenditures that enhance or extend the useful life of tangible fixed assets are capitalized and added to the asset's carrying amount, while routine maintenance and repair costs are recognized in the income statement for the period in which they are incurred.
Upon disposal or retirement of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized in the income statement.

Depreciation of tangible fixed assets is calculated on a straight-line basis over the estimated useful life of each asset, in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance

on the management, use, and depreciation of fixed assets.
Depreciation is charged using the straight-line method. The estimated useful lives are as follows:

- Houses and architecture	10 – 25 years
- Machinery and Equipment	10 - 20 years
- Means of transport, transmission	05 -15 years
- Management equipment and tools	03 - 08 years

4.7. Accounting principles for prepaid expenses

Prepaid expenses include tools and supplies, the value of assets that do not meet the capitalization criteria for fixed assets (i.e., valued at less than VND 30 million), major repair costs of fixed assets, and other prepaid expenses. These expenses are amortized gradually to operating expenses over a reasonable period from the date of incurrence.

Long-term prepaid expenses comprise cylinder shell costs, cylinder inspection costs, and other long-term prepaid expenses that are expected to bring future economic benefits to the Company for a period of one year or more.

The allocation of long-term prepaid expenses to operating costs in each accounting period is determined based on the nature and magnitude of each expense category, applying appropriate methods and allocation bases. Cylinder shell costs and cylinder inspection costs are amortized to the income statement on a straight-line basis over a period of 10 years.

4.8. Principles of accounting for liabilities

The balances of trade payables, intercompany payables, other payables, and borrowings as at the reporting date are classified and presented in the financial statements as follows:

- It is a short-term debt if there is a payment period of up to 1 year (or in a production and business cycle).

- It is a long-term debt if it has a payment term of more than 1 year (or over a production and business cycle).

4.9. Principles of recognition of equity

The owner's contributed capital is recorded based on the actual amount of capital contributed by the owner.

Undistributed profit after tax represents the profit generated from the Company's operations after deducting (-) retrospective adjustments resulting from changes in accounting policies and the correction of material prior-year errors.

4.10. Principles and methods of recording other revenues and incomes

Sales Revenue

Sales revenue is recognized when the following conditions are simultaneously satisfied:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is determined relatively firmly;
- The company has obtained or will obtain an economic benefit from the sale;
- Identify the costs associated with the sale.

Revenue from financial activities

Revenues arising from interest, royalties, dividends, distributed profits and other financial operating revenues are recognized when the following two (2) conditions are simultaneously satisfied:

- There is a possibility of obtaining economic benefits from such a transaction;
- Revenue is determined relatively firmly.

Dividends and divided profits are recognized when the Company is entitled to receive dividends or is entitled to receive profits from capital contributions.

4.11. Principles of accounting for the cost of goods sold

The cost of goods sold reflects the capital value of products, goods and services sold in the period, ensuring the principle of conformity with the revenue recorded in the period.

4.12. Accounting Principles of Selling Expenses and Business Management Expenses

Selling expenses reflect actual costs incurred in the process of selling products, goods, and provision of services, including expenses for offering, introducing products, advertising products, sales commissions, product and goods warranty costs (except for construction and installation activities), the cost of preservation, packaging, transportation...

Enterprise management expenses reflect the general management expenses of the Company, including expenses for salaries of the enterprise management department, social insurance, health insurance, trade union funds, unemployment insurance of enterprise management staff, expenses for office materials, etc ,..labor instruments, depreciation of fixed assets used for enterprise management, land rent, license tax, provision for bad debts, services purchased from outside and other monetary expenses.

4.13. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses

The current corporate income tax expense is determined based on taxable income and the CIT rate in the current year.

Deferred corporate income tax expenses are determined based on the deductible temporary difference, the taxable temporary difference and the CIT rate.

4.14. Financial Instruments

Initial Recognition

Financial assets: At the initial recognition date, financial assets are recorded at cost plus any directly attributable transaction costs incurred in the acquisition of such assets. The Company's financial assets comprise cash, cash equivalents, trade receivables, other receivables, deposits, financial investments, and derivative financial instruments.

Financial liabilities: At the initial recognition date, financial liabilities are recorded at cost plus any directly attributable transaction costs incurred in the issuance of such liabilities. The Company's financial liabilities include trade payables, other payables, accrued expenses, finance lease liabilities, borrowings, and derivative financial instruments.

Re-evaluation after initial recognition

Currently, there are no regulations on the revaluation of financial instruments after the initial recording.

4.15. Stakeholders.

The disclosure of relationships and transactions between the Company and its related parties is made in accordance with Vietnamese Accounting Standard (VAS) No. 26 — *Related Party Disclosures*, issued under Decision No. 234/2003/QĐ-BTC dated December 31, 2003 by the Minister of Finance, and Circular No. 161/2007/TT-BTC dated December 31, 2007 — *Guidance on the implementation of sixteen (16) accounting standards issued under Decision No. 149/2001/QĐ-BTC dated December 31, 2001, Decision No. 165/2002/QĐ-BTC dated December 31, 2002, and Decision No. 234/2003/QĐ-BTC dated December 30, 2003 of the Minister of Finance.*

Parties are considered related if one party has control or significant influence over the other in making financial and operating policy decisions. Related parties include enterprises — such as parent companies, subsidiaries, and associates — and individuals who, directly or indirectly through one or more intermediaries, control, are controlled by, or are under common control with the Company. They also include entities or individuals who hold voting rights in the Company giving them significant influence, key management personnel such as the General Director and officers of the Company, their close family members, and entities affiliated with these individuals.

In assessing related party relationships, the substance of the relationship is given precedence over its legal form.

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

5.1 . CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
Cash	265,921,788	207,461,557
Bank deposit	2,379,220,961	42,777,496,448
Cash equivalents*(Certificate of deposit)*		60,000,000,000
Total	**2,645,142,749**	**102,984,958,005**

5.2 . Held To Maturity Investment

	Closing balance		Opening balance	
	Original price	Book value	Original price	Book value
Term deposits over 3 months and not exceeding 12 months	141,200,000,000	141,200,000,000	277,451,084,494	277,451,084,494
Total	**141,200,000,000**	**141,200,000,000**	**277,451,084,494**	**277,451,084,494**

5.3 . CUSTOMER RECEIVABLES

a) Short-term trade receivables

	Closing balance	Opening balance
Central Gas Retail Company Limited	48,738,571,918	48,738,571,918
Central Gas Joint Stock Company	195,800,464,181	236,316,749,926
V-Gas Petroleum Joint Stock Company	81,238,824,094	60,813,756,870
Equipment Production and Rental Investment Joint Stock Company		1,449,183,900
Quang Tri Gas Company Limited	28,917,000	41,792,000
Other trade receivables	144,723,676	295,066,571
Total	**325,951,500,869**	**347,655,121,185**

b) Long-term customer receivables

	Closing balance	Opening balance
Total	-	-

c) Receivables from related parties

	Relationship	Closing balance	Opening balance
V-Gas Petroleum Joint Stock Company	Subsidiary	81,238,824,094	60,813,756,870
Central Gas Joint Stock Company	Subsidiary	195,800,464,181	236,316,749,926
Quang Tri Gas Company Limited	Subsidiary	28,917,000	41,792,000
Total		**277,068,205,275**	**297,172,298,796**

5.4 . ADVANCED PAYMENT TO SELLERS

	Closing balance	Opening balance
a) Short-term prepayments to suppliers		
Equipment Production and Leasing Investment Joint Stock Company		10,835,209
M&H LAW FIRM LIMITED		
Other short-term vendor advances	107,476,958	105,728,838
Total	**107,476,958**	**116,564,047**
b) Long-term prepayment to seller	-	-
c) Advanced payments to sellers are related parties	-	-

5.5 . OTHER RECEIVABLES, LOAN RECEIVABLES

LOAN RECEIVABLE	Closing balance		Opening balance	
	Value	Provisions	Value	Provisions
a) Short term	-	-	-	-
b) Long term	-	-	-	-

OTHER RECEIVABLES	Closing balance		Opening balance	
	Value	Provisions	Value	Provisions
a) Short term				
Pledge, mortgage, deposit, bet - TCB				
Payments on behalf of				
Other short-term receivables (13881)				-
Interest on term deposits	2,386,271,233	-	3,588,949,054	-
Shortage Receivable (Gas Products)		-		-
Other items	4,365,959,794	-	4,644,000,000	-
Total	**6,752,231,027**	-	**8,232,949,054**	-

Template No B 09 - DN
Unit: VND

b) Long term	**Closing balance**		**Opening balance**	
	Value	Provisions	Value	Provisions
- Pledge, mortgage, deposit, bet				
+ Totalgaz Vietnam Company Limited				
+ Central Gas Joint Stock Company	754,022,531	-	1,136,869,162	-
+ V-Gas Petroleum Joint Stock Company	828,835,033	-	870,490,030	-
Total	**1,582,857,564**	**-**	**2,007,359,192**	**-**

c) Other receivables are related parties	Value	Provisions	Value	Provisions
+ Central Gas Joint Stock Company	*754,022,531*	-	*1,136,869,162*	-
+ V-Gas Petroleum Joint Stock Company	*828,835,033*	-	*870,490,030*	-
Total	**1,582,857,564**	**-**	**2,007,359,192**	**-**

5.6 . PROVISION FOR SHORT-TERM DOUBT RECEIVABLES

	Closing balance	**Opening balance**
Provision for past due receivables	(48,738,571,918)	(48,738,571,918)
- Over 3 years	(48,738,571,918)	(48,738,571,918)
Total	**(48,738,571,918)**	**(48,738,571,918)**

5.7 . INVENTORY

	Closing balance		**Opening balance**	
	Value	**Provisions**	**Value**	**Provisions**
Purchased goods are on the way		-		-
Raw materials	367,006,170	-	602,416,350	-
Finished Product	323,935,749	-	255,417,637	-
Goods	14,506,452,649	-	7,775,670,699	-
Total	**15,197,394,568**	**-**	**8,633,504,686**	**-**

5.8 . LONG-TERM ASSETS IN PROGRESS

a) Long-term unfinished production and business costs	**Closing balance**	**Opening balance**
Total	**-**	**-**

b) Unfinished basic construction	**Closing balance**	**Opening balance**
Project cost	55,000,000	55,000,000
Total	**55,000,000**	**55,000,000**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
For the fiscal year ended 30/09/2025

5.9 . INCREASE AND DECREASE IN REAL ESTATE INVESTMENT

Unit: VND

Item	Land use right	Housing	Total
I. Original price			
Opening balance	93,351,936,778	975,245,040	**94,327,181,818**
Increase in the year	17,425,000,000	4,523,703,704	**21,948,703,704**
- Purchased within the year	17,425,000,000	4,523,703,704	**21,948,703,704**
- Other increases			-
Decrease during the year	-	975,245,040	**975,245,040**
- Other discounts		975,245,040	**975,245,040**
Closing balance	**110,776,936,778**	**4,523,703,704**	**115,300,640,482**
II. Accumulated depreciation value			
Opening balance	-	243,811,260	**243,811,260**
Increase in the year	-	44,881,128	**44,881,128**
- Depreciation amount in the year		*44,881,128*	***44,881,128***
- Other increases			-
Decrease during the year	-	268,192,386	268,192,386
- Other discounts		268,192,386	**268,192,386**
Closing balance	-	**20,500,002**	**20,500,002**
III. Remaining value			
1. As at the beginning of the year	93,351,936,778	731,433,780	**94,083,370,558**
2. As at the end of the year	**110,776,936,778**	**4,503,203,702**	**115,280,140,480**

Investment real estate is the land use rights and housing at 68-74-76 Le Duan, Thach Thang ward, Hai Chau district, Da Nang city.

Investment real estate is the land use rights and housing at 70 Le Duan, Thach Thang ward, Hai Chau district, Da Nang city.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued) **Template No B 09 - DN**
For the fiscal year ended 30/09/2025

5.10 . INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS

Unit: VND

Item	Houses and Architectural Objects	Machinery and equipment	Means of transport	Equipment Management Instruments	Other Fixed Assets	Total
I. Historical cost						
Opening balance	15,583,986,659	13,915,691,013	14,450,813,439	528,965,636	42,455,000	**44,521,911,747**
Increase in the year	-	-	125,000,000	-	-	**125,000,000**
- Purchase during the year			*125,000,000*			***125,000,000***
- Completed construction investment				-	-	-
- Other Increase					-	-
Decrease in the year	-	-	-	-	-	-
- Liquidation, sale						-
Closing balance	**15,583,986,659**	**13,915,691,013**	**14,575,813,439**	**528,965,636**	**42,455,000**	**44,646,911,747**
II. Accumulated depreciation						
Opening balance	7,940,232,030	12,507,796,511	4,748,880,459	336,056,538	42,455,000	**25,575,420,538**
Increase in the year	506,764,387	272,342,016	1,056,613,974	19,480,518	-	**1,855,200,895**
- Depreciation expense for the year	*506,764,387*	*272,342,016*	*1,056,613,974*	*19,480,518*		***1,855,200,895***
- Other increase						-
Decrease in the year	-	-	-	-	-	-
- Switch to investment real estate						-
- Liquidation, sale						-
- Other reductions						-
Closing balance	**8,446,996,417**	**12,780,138,527**	**5,805,494,433**	**355,537,056**	**42,455,000**	**27,430,621,433**
III. Carrying amount						
1. As at the beginning of the year	7,643,754,629	1,407,894,502	9,701,932,980	192,909,098	-	**18,946,491,209**
2. As at the end of the year	**7,136,990,242**	**1,135,552,486**	**8,770,319,006**	**173,428,580**	**-**	**17,216,290,314**

5.11 . INCREASE, DECREASE OF INTANGIBLE FIXED ASSETS

Unit: VND

Item	Land use rights	Release rights	Goods' brand	Software accounting, design	Other fixed assets	Total
I. Historical cost						
Opening balance						-
Increase in the year	-	-	-	-	-	-
- Purchase during year						-
Decrease during the year	-	-	-	-	-	-
- Other reductions						-
Closing balance	-	-	-	-	-	-
II. Accumulated depreciation						
Opening balance						-
Increase in the year	-	-	-	-	-	-
- Depreciation charged during the year						-
- Others increase						-
Decrease in the year	-	-	-	-	-	-
- Other decrease						-
Closing balance	-	-	-	-	-	-
III. Carrying amount						
1. As at the beginning of the year	-	-	-	-	-	-
2. As at the end of the year	-	-	-	-	-	-

5.12 . FINANCIAL INVESTMENTS

Unit: VND

	Closing balance			Opening balance		
	Original price	Redundancy	Fair value	Original price	Redundancy	Fair value
Investing in contributing capital to others	**507,055,979,612**	**(49,858,135,038)**	(*)	**507,055,979,612**	**(47,982,692,862)**	(*)
- Investment in Subsidiaries	**507,055,979,612**	**(49,858,135,038)**	(*)	**507,055,979,612**	**(47,982,692,862)**	(*)
+ V-Gas Petroleum Joint Stock Company (1)	**310,424,781,250**	(2,593,684,621)	(*)	310,424,781,250	(1,834,045,610)	(*)
+ Trung Nam Co., Ltd.	**9,750,000,000**	(4,703,112,732)	(*)	9,750,000,000	(4,237,462,979)	(*)
+ Central Gas Joint Stock Company (2)	**186,881,198,362**	(42,561,337,685)	(*)	186,881,198,362	(41,911,184,273)	(*)
- Investing in capital contribution to other units	-	-	(*)	-	-	(*)

5.12 . FINANCIAL INVESTMENTS (Continued)

- Details of subsidiaries in the year:

Company Name	Address	Ownership Rate	Business	Operation Status
Subsidiaries				
V-Gas Petroleum Joint Stock Company	No. 1A/8, Chau Van Long Street, Long Diem Quarter, Long Hung Ward, Dong Nai Province.	**51%**	Wholesale solid, liquid, gaseous fuel	Active
Central Gas Joint Stock Company	Lot No. 6, Dien Nam – Dien Ngoc Industrial Zone, Dien Ban Dong Ward, Da Nang City.	**51%**	Wholesale solid, liquid, gaseous fuel	Active
Trung Nam Co., Ltd.	8G, Quarter II, Tan Thoi Hiep Ward, Ho Chi Minh City.	**65%**	Wholesale solid, liquid, gaseous fuel	Active

5.13 . PREPAID - SHORT-TERM COSTS

	Closing balance	Opening balance
- Property insurance, car rental costs	111,919,897	74,206,938
- Guarantee fee	423,581,151	573,673,810
- Other amounts	29,521,098	52,639,264
Total	**565,022,146**	**700,520,012**

PREPAID EXPENSES - LONG TERM

	Closing balance	Opening balance
- Cost of renting land in industrial parks	257,100,030	367,285,770
- Use of industrial park infrastructure	141,783,453	202,547,790
- Other amounts	198,221,842	423,214,294
Total	**597,105,325**	**993,047,854**

5.14 . PAYABLE TO SELLERS.

	Closing balance		Opening balance	
	Value	Debt repayment capacity	Value	Debt repayment capacity
a) Short-term payables to sellers				
- SAIKO Construction and Trading Co., Ltd.	10,000,000	10,000,000	10,000,000	10,000,000
- AV Design Construction and Design Consulting Co., Ltd.	4,000,000,000	4,000,000,000		-
- Branch of Vietnam Gas Products Trading Company Limited	372,123,832,409	372,123,832,409	499,530,145,007	499,530,145,007
- Vietnam LPG Trading Joint Stock Company - Southern Branch	-	-	33,856,365,766	33,856,365,766
- Payable to others	251,147,257	251,147,257	13,038,453,079	13,038,453,079
Total	**376,384,979,666**	**376,384,979,666**	**546,434,963,852**	**546,434,963,852**

	Closing balance		Opening balance	
b) Payables to sellers as related parties	Value	Debt repayment capacity	Value	Debt repayment capacity
Total	-	-	-	-

5.15 . BUYERS PREPAID - SHORT-TERM.

	Closing balance		Opening balance	
	Value	Debt repayment capacity	Value	Debt repayment capacity
- Other subjects	96,197,585	96,197,585	96,197,585	96,197,585
Total	**96,197,585**	**96,197,585**	**96,197,585**	**96,197,585**

-

5.16 . TAXES AND OTHER RECEIVABLES AND PAYABLES TO THE STATE.

Opening balance of rece	Opening balance of payables	Amount payable during the period	Amount actually paid during the	Closing balance
a) To be paid				
- VAT				-
- CIT	6,245,041,182	3,745,918,074	6,245,041,182	3,745,918,074
- Property tax		11,544,780	11,544,780	-
- PIT payable from salary	4,846,540	579,427,537	584,274,077	-
- Other taxes		92,000,000	92,000,000	-
- Charges, fees and other payables		102,325,000	102,325,000	-
Total	**6,249,887,722**	**4,531,215,391**	**7,035,185,039**	**3,745,918,074**

b) Receivables	**Opening balance**	**Receivables during the year**	**Offsets during the year**	**Closing balance**
- PIT receivable from capital investment	70,083,999			70,083,999
- PIT allowance		43,328,401	23,417,317	19,911,084
Total	**70,083,999**	**43,328,401**	**23,417,317**	**89,995,083**

The Company's tax finalization will be subject to inspection by the tax authority. Due to the application of laws and tax regulations to many other types of transactions
can be interpreted in different ways, the tax amount presented on the Financial Statements may be changed at the discretion of the tax authority.

5.17 . SHORT-TERM EXPENSES

	Closing balance	Opening balance
- Advance deductions for interest expenses	60,609,589	117,631,617
- Other advance deductions	28,997,906	46,016,753
	89,607,495	**163,648,370**

5.18 . OTHER SHORT-TERM PAYABLES.

	Closing balance	Opening balance
- Remuneration Payable to the Board of Directors and Supervisory Board		1,303,266,667
- Union funding	3,353,800	4,380,400
- Other short-term payables - PIT surplus	59,247,010	21,305,500
Total	**62,600,810**	**1,328,952,567**

Other long-term payables

	Closing balance	Opening balance
- Receipt of long-term margin deposits and guarantees	8,657,077,378	13,542,647,126
Total	**8,657,077,378**	**13,542,647,126**

5.19. 'BORROWING AND SHORT-TERM FINANCIAL LEASE DEBT.

	Opening balance	Increase during the period	Decrease during the period	Closing balance
BIDV Bank Hoi An Branch	113,610,000,000	1,130,580,000,000	1,216,590,000,000	27,600,000,000
Vietbank Danang branch		81,580,000,000	61,580,000,000	20,000,000,000
Techcombank Da Nang Branch		79,490,000,000	58,120,000,000	21,370,000,000
VCB Quang Nam branch		37,370,000,000		37,370,000,000
Total	**113,610,000,000**	**1,329,020,000,000**	**1,336,290,000,000**	**106,340,000,000**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
For the fiscal year ended 30/09/2025

Template No B 09 - DN

5.20 . EQUITY

a) Comparison table of fluctuations of equity

Unit: VND

	Owner's investment capital	Equity surplus	Development Investment Fund	Other equity funds	Undistributed profit after tax	Total
Balance at the beginning	**463,362,780,000**	-	-	-	**132,570,606,849**	**595,933,386,849**
Capital increase in the previous year						-
Profit in the previous year					22,368,305,839	**22,368,305,839**
Other increase						-
Other decrease						-
Balance at the end of the	**463,362,780,000**	-	-	-	**154,938,912,688**	**618,301,692,688**
This year's capital increase						-
This year's profits					13,110,090,288	**13,110,090,288**
Other increase						-
This year's decrease (*)						-
Other decrease						-
Year-end balance	**463,362,780,000**	-	-	-	**168,049,002,976**	**631,411,782,976**

5.20 . EQUITY (continued)

b) Details of the owner's contributed capital	Contribution ra	Closing balance	Opening balance
- State's capital contribution	0%	-	-
- Capital contributions of other entities	100%	463,362,780,000	463,362,780,000
Total		**463,362,780,000**	**463,362,780,000**

b) Capital transactions with owners and distribution of dividends and pr	This year	Previous year
Owner's investment capital		
- Contributed capital at the Opening balance	463,362,780,000	463,362,780,000
- Year-end capital contribution	463,362,780,000	463,362,780,000

c) Stocks	This year	Beginning of this year
Number of shares registered for issuance	46,336,278	46,336,278
Number of shares sold to the public	46,336,278	46,336,278
- *Common stock*	*46,336,278*	*46,336,278*
Number of shares outstanding	46,336,278	46,336,278
- *Common stock*	46,336,278	*46,336,278*
* Par value of outstanding shares:	10.000 VNĐ	10.000 VNĐ

6 . ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE RESULTS OF BUSINESS STATEMENT

6.1 . TOTAL REVENUE FROM SALES AND SERVICE PROVISION	This year	Previous year
a) Revenue		
- Revenue from sales of goods and finished products	295,074,854,194	386,549,893,655
- Revenue from service provision	950,010,357	2,477,774,613
Total	**296,024,864,551**	**389,027,668,268**
b) Revenue for related parties		
- V- Gas Petroleum Joint Stock Company	161,959,476,073	180,965,318,560
- Quang Tri Gas Company Limited	53,550,000	
- Central Gas Joint Stock Company	133,608,782,751	205,606,638,058
Total	**295,621,808,824**	**386,571,956,618**

6.2 . REVENUE DEDUCTIONS	This year	Previous year
Sale discounts		
Total	-	-

6.3 . COST OF GOODS SOLD	This year	Previous year
Cost of goods sold		
- Cost price of goods and finished products sold	293,837,866,528	383,599,392,443
- Cost of services provided	802,237,364	2,255,427,134
- Cost of other goods sold	162,522,445	12,190,563
Total	**294,802,626,337**	**385,867,010,140**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued) — **Template No B 09 - DN**
For the fiscal year ended 30/09/2025 — Unit: VND

6.4 . FINANCIAL REVENUE

	This year	Previous year
Interest on deposits and loans	3,566,371,119	2,741,781,474
Deferred sales interest	1,787,134,245	1,701,369,863
Interest on exchange rate difference		
Distributed dividends and profits		-
Revenue from other financial activities		37,464,000
Total	**5,353,505,364**	**4,480,615,337**

6.5 . FINANCIAL EXPENSES

	This year	Previous year
Interest expense	1,071,676,686	1,320,428,933
Interest on deferred payment of LPG goods		
Realized exchange rate difference loss		
Provisioning/Reimbursement of investment		
Total	**1,071,676,686**	**1,320,428,933**

6.6 . OTHER INCOME

	This year	Previous year
- Interest on liquidation and sale of fixed assets		
- Gas cylinder shell bet allocation	1,516,894,597	1,749,445,890
- Other amounts		
Total	**1,516,894,597**	**1,749,445,890**

6.7 . OTHER EXPENSES

	This year	Previous year
- Others	1,047,052,654	30,000,000
Total	**1,047,052,654**	**30,000,000**

6.8 . SELLING EXPENSES AND ADMINISTRATIVE EXPENSES

	This year	Previous year
a) Administrative expenses incurred in the year		
Management staff costs	1,075,331,448	995,963,449
Cost of raw materials, tools and equipments	153,802,548	157,882,663
Fixed asset depreciation costs	444,789,723	448,244,643
Others	796,985,651	305,960,398
Total	**2,470,909,370**	**1,908,051,153**
b) Selling expenses incurred in the year		
Cost of tool allocation fees	444,912,275	713,098,726
Fixed asset depreciation costs	107,993,745	111,784,227
Others		192,640,000
Total	**552,906,020**	**1,017,522,953**
c) Amounts recorded for reduction of selling expenses and administrative	-	-

6.9 . PRODUCTION AND BUSINESS EXPENSES BY FACTORS

	This year	Previous year
Cost of raw materials and materials	462,058,958	1,345,036,504
Labor costs	1,211,636,252	1,587,793,920
Fixed asset depreciation costs	622,778,256	631,964,220
Cost of outsourced services	111,295,470	352,710,371
Other monetary expenses	1,245,463,574	1,036,819,624
Total	**3,653,232,510**	**4,954,324,639**

Unit: VND

6.10 . CURRENT CORPORATE INCOME TAX EXPENSES

	This year	Previous year
Total accounting profit before tax	2,950,093,445	5,114,716,316
- Adjustments to increase	1,310,421,304	293,368,650
+ *Unreasonable and invalid expenses*	1,310,421,304	293,368,650
- Adjustments to decrease pre-tax accounting profit		
+ *Taxable income of the previous year*		
Total taxable income	4,260,514,749	5,408,084,966
CIT rates	20%	20%
Current CIT	852,102,950	1,081,616,993

7 . Other information

In addition to the information presented above, during the year the Company did not have any material events that required presentation or disclosure on its separate financial statements.

Da Nang, 22th October, 2025

Preparer	Chief Accountant	Director
Hà Thị Hồng Nhung	Nguyễn Thị Linh Thường	Nguyễn Văn Trung

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ SẢN XUẤT PETRO MIỀN TRUNG