

## CONSOLIDATED BALANCE SHEET

As at 30 June 2025

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
<b>A - CURRENT ASSETS (100=110+120+130+140+150)</b>	<b>100</b>		<b>15,336,796,245,358</b>	<b>13,219,573,591,341</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	VI.1	<b>971,208,834,176</b>	<b>1,004,912,303,570</b>
1. Cash	111		544,090,631,726	741,876,402,650
2. Cash equivalents	112		427,118,202,450	263,035,900,920
<b>II. Short-term financial investments</b>	<b>120</b>	VI.7	<b>11,114,000,000,000</b>	<b>9,464,000,000,000</b>
1. Trading securities	121		-	-
2. Provision for impairment of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		11,114,000,000,000	9,464,000,000,000
<b>III. Short-term receivables</b>	<b>130</b>		<b>857,735,487,200</b>	<b>653,185,512,324</b>
1. Short-term trade receivables	131	VI.2	469,294,124,531	276,247,523,509
2. Short-term advances to suppliers	132		337,327,575,412	227,545,463,111
3. Short-term inter-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	VI.3	500,326,010,738	532,760,539,063
7. Provision for short-term doubtful debts (*)	137		- 449,277,773,508	- 383,368,013,359
8. Deficits in assets awaiting solution	139	VI.4	65,550,027	-
<b>IV. Inventories</b>	<b>140</b>	VI.5	<b>1,967,827,874,183</b>	<b>1,730,684,831,761</b>
1. Inventories	141		1,967,874,180,720	1,731,334,756,236
2. Provision for devaluation of inventories (*)	149		- 46,306,537	- 649,924,475
<b>V. Other short-term assets</b>	<b>150</b>		<b>426,024,049,799</b>	<b>366,790,943,686</b>
1. Short-term prepayments	151	VI.13	32,389,670,094	8,847,530,205
2. Value added tax deductibles	152		393,634,379,705	357,943,413,481
3. Taxes and other receivables from the State budget	153		-	-
4. Government bond sale and repurchase transactions	154		-	-
5. Other short-term assets	155		-	-

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
<b>B - NON-CURRENT ASSETS (200=210+220+230+240+250+260)</b>	<b>200</b>		<b>3,205,138,027,445</b>	<b>3,332,712,856,166</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>1,050,000,000</b>	<b>1,125,000,000</b>
1. Long-term trade receivables	211	VI.2	-	-
2. Long-term advances to suppliers	212		-	-
3. Operating capital contributed to dependent units	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Long-term loans receivable	215		-	-
6. Other long-term receivables	216	VI.3	1,050,000,000	1,125,000,000
7. Provision for long-term doubtful debts (*)	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>2,567,124,388,926</b>	<b>2,711,222,351,120</b>
1. Tangible fixed assets	221	VI.8	1,712,211,157,472	1,852,113,498,553
- Cost	222		11,672,064,551,351	11,632,992,941,593
- Accumulated depreciation (*)	223		- 9,959,853,393,879 -	- 9,780,879,443,040 -
2. Finance lease assets	224	VI.9	-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible assets	227	VI.10	854,913,231,454	859,108,852,567
- Cost	228		1,221,507,677,992	1,220,829,677,992
- Accumulated amortisation (*)	229		- 366,594,446,538 -	- 361,720,825,425 -
<b>III. Investment property</b>	<b>230</b>	<b>VI.11</b>	<b>175,970,821,350</b>	<b>180,772,898,610</b>
- Cost	231		317,953,542,202	317,953,542,202
- Accumulated depreciation (*)	232		- 141,982,720,852 -	- 137,180,643,592 -
<b>IV. Long-term assets in progress</b>	<b>240</b>	<b>VI.6</b>	<b>116,755,721,519</b>	<b>89,432,287,256</b>
1. Long-term work in progress	241		-	-
2. Long-term construction in progress	242		116,755,721,519	89,432,287,256
<b>V. Long-term financial investments</b>	<b>250</b>	<b>VI.7</b>	<b>35,317,584,357</b>	<b>34,189,383,462</b>
1. Investments in subsidiaries	251		-	-
2. Investments in joint-ventures, associates	252		31,717,584,357	30,589,383,462
3. Equity investments in other entities	253		20,502,000,000	20,502,000,000
4. Provision for impairment of long-term financial investments (*)	254		- 16,902,000,000 -	- 16,902,000,000 -
5. Held-to-maturity investments	255		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>308,919,511,293</b>	<b>315,970,935,718</b>
1. Long-term prepayments	261	VI.13	59,832,477,333	67,439,702,684
2. Deferred tax assets	262	VI.20	85,699,920,326	97,580,052,912

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
3. Long-term reserved spare parts	263	VI.5	140,449,632,502	128,013,698,990
4. Other long-term assets	268		22,937,481,132	22,937,481,132
5. Goodwill	269		-	-
<b>TOTAL ASSETS (270=100+200)</b>	<b>270</b>		<b>18,541,934,272,803</b>	<b>16,552,286,447,507</b>
<b>C - LIABILITIES (300=310+330)</b>	<b>300</b>		<b>6,821,850,637,959</b>	<b>5,372,450,027,238</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>6,643,716,780,677</b>	<b>5,198,718,914,842</b>
1. Short-term trade payables	311	VI.15	1,497,791,184,282	691,027,535,623
2. Short-term advances from customers	312		203,154,940,885	216,889,576,593
3. Taxes and amounts payable to the State budget	313	VI.12	80,233,506,222	58,254,209,708
4. Payables to employees	314		151,134,046,904	177,347,094,144
5. Short-term accrued expenses	315	VI.16	238,636,012,746	121,855,980,698
6. Short-term inter-company payables	316		-	-
7. Payables relating to construction contracts under percentage of completion method	317		-	-
8. Short-term unearned revenue	318	VI.18	1,265,635,314	18,181,819
9. Other current payables	319	VI.17	425,362,929,229	188,515,955,342
10. Short-term loans and obligations under finance leases	320	VI.14	3,634,807,794,171	3,422,025,863,029
11. Short-term provisions	321	VI.19	330,606,715,270	253,973,730,976
12. Bonus and welfare funds	322		80,724,015,654	68,810,786,910
13. Price stabilization fund	323		-	-
14. Government bond sale and repurchase transactions	324		-	-
<b>II. Long-term liabilities</b>	<b>330</b>		<b>178,133,857,282</b>	<b>173,731,112,396</b>
1. Long-term trade payables	331	VI.15	-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333	VI.16	-	-
4. Inter-company payables regarding operating capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336	VI.18	-	-
7. Other long-term payables	337	VI.17	2,664,458,000	2,807,058,000
8. Long-term loans and obligations under finance leases	338	VI.14	-	-
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred tax liabilities	341		132,540,000,000	132,540,000,000
12. Long-term provisions	342	VI.19	5,559,714,286	-

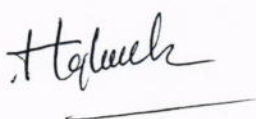
ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
13. Scientific and technological development fund	343		37,369,684,996	38,384,054,396
<b>D - EQUITY (400=410+430)</b>	<b>400</b>		<b>11,720,083,634,844</b>	<b>11,179,836,420,269</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>VI.21</b>	<b>11,720,083,634,844</b>	<b>11,179,836,420,269</b>
1. Owner's contributed capital	411		3,914,000,000,000	3,914,000,000,000
- Ordinary shares carrying voting rights	411a		3,914,000,000,000	3,914,000,000,000
- Preference shares	411b		-	-
2. Share premium	412		21,179,913,858	21,179,913,858
3. Convertible options	413		-	-
4. Other owner's capital	414		-	-
5. Treasury shares (*)	415		- 2,296,824,120	- 2,296,824,120
6. Assets revaluation reserve	416		-	-
7. Foreign exchange reserve	417		-	-
8. Investment and development fund	418		4,599,179,502,370	4,599,179,502,370
9. Enterprise reorganisation support fund	419		-	-
10. Other reserves	420		2,703,690,786	-
11. Retained earnings	421		2,994,919,357,839	2,470,369,047,680
- Retained earnings accumulated to the prior year end	421a		2,436,887,952,090	2,048,700,696,050
- Retained earnings of the current year	421b		558,031,405,749	421,668,351,630
12. Construction investment fund	422		-	-
13. Non-controlling interests	429		190,397,994,111	177,404,780,481
<b>II. Other resources and funds</b>	<b>430</b>	<b>VI.22</b>	<b>-</b>	<b>-</b>
1. Subsidised funds	431		-	-
2. Funds for fixed assets acquisition	432		-	-
<b>TOTAL RESOURCES (440=300+400)</b>	<b>440</b>		<b>18,541,934,272,803</b>	<b>16,552,286,447,507</b>

TP .HCM, date 29/7/2025

Preparer

Chief Accountant

Executive Officer







Hoang Thi Lan Anh

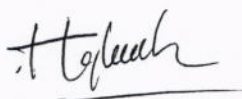
Le Hong Quan

Tran Thi Phuong Thao



ITEMS	Codes	Notes	Quarter II		Accumulated from the beginning of the year	
			2025	2024	2025	2024
1	2	3	4	5	6	7
13.Other expenses	32	VII.7	1,015,001,916	802,196,476	2,182,264,822	2,553,032,623
14.Profit from other activities(40=31-32)	40		1,393,308,512	1,619,678,697	3,983,139,048	1,457,939,014
15.Accounting profit before tax(50=30+40)	50		501,879,984,560	254,623,436,882	754,614,454,694	578,460,426,492
16.Current corporate income tax expense	51	VII.10	76,754,109,528	20,222,301,562	118,555,466,051	76,226,251,297
17.Deferred corporate tax expense	52	VII.11	11,880,132,586	(1,108,603,622)	11,880,132,586	(1,108,603,622)
18.Net profit after corporate incometax (60=50-51-52)	60		413,245,742,446	235,509,738,942	624,178,856,057	503,342,778,817
19.Profit after tax attributable to Parent Company	61		402,903,376,838	230,584,967,612	607,838,605,474	494,765,453,344
20.Profit after tax attributable to non-controlling shareholders	62		10,342,365,608	4,924,771,330	16,340,250,583	8,577,325,473
21.Basic earnings per share	70		888	442	1,426	1,116
22.Diluted earnings per share (*)	71		0	-	0	-

Preparer



Hoang Thi Lan Anh

Chief Accountant



Le Hong Quan

TP. HCM, date 29/7/2025

Executive Officer



Tran Thi Phuong Thao

**CONSOLIDATED CASH FLOW STATEMENT**  
*(Indirect method)*  
For the period from 01 January 2025 to 30 June 2025

Unit: VND

ITEMS	Codes	Accumulated from the beginning of the year to the end of this quarter	
		From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
1	2	4	5
<b>I. Cash flows from operating activities</b>			
<i>1. Profit before tax</i>	01	754,614,454,694	578,460,426,492
<i>2. Adjustments for:</i>			
- Depreciation and amortisation of fixed assets and investment properties	02	194,317,137,935	195,943,825,311
- Provisions	03	147,498,840,791	83,377,757,778
- Foreign exchange losses arising from translating foreign currency items	04	-	-
- Gain from investing activities	05	(124,430,930,010)	(66,225,441,910)
- Interest expense	06	58,269,646,902	4,675,163,978
- Other adjustments	07	-	-
<i>3. Operating profit before movements in working capital</i>	08	1,030,269,150,312	796,231,731,649
- Increase, decrease in receivables	09	(410,258,535,384)	(121,867,853,663)
- Increase, decrease in inventories	10	(248,975,357,996)	504,057,530,540
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	1,045,516,169,821	186,035,733,991
- Increase, decrease in prepaid expenses	12	(15,934,914,538)	8,009,773,115
- Decreases in trading securities	13	-	-
- Interest paid	14	(25,265,636,878)	(4,675,163,978)
- Corporate income tax paid	15	(91,229,218,478)	(22,405,375,485)
- Other cash inflows	16	-	-
- Other cash outflows	17	(69,685,745,185)	(64,179,559,958)
<i>Net cash generated by operating activities</i>	20	1,214,435,911,674	1,281,206,816,211
<b>II. Cash flows from investing activities</b>			
1. Acquisition and construction of fixed assets and other long-term assets	21	(37,849,020,481)	(51,514,825,871)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	-	2,111,828
3. Cash outflow for lending, buying debt instruments of other entities	23	(11,079,000,000,000)	(8,429,000,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	9,429,000,000,000	4,700,000,000,000
5. Equity investments in other entities	25	-	-
6. Cash recovered from investments in other entities	26	-	-
7. Interest earned, dividends and profits received	27	227,485,563,250	166,731,839,251
<i>Net cash (used in)/generated by investing activities</i>	30	(1,460,363,457,231)	(3,613,780,874,792)
<b>III. Cash flows from financing activities</b>			
1. Proceeds from share issue and owners' contributed capital	31	-	-

ITEMS	Codes	Accumulated from the beginning of the year to the end of this quarter	
		From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
		1	2
2. Capital withdrawals, buy-back of issued shares	32	-	-
3. Proceeds from borrowings	33	3,634,807,794,171	1,681,511,113,500
4. Repayment of borrowings	34	(3,422,025,863,029)	-
5. Repayment of obligations under finance leases	35	-	-
6. Dividends and profits paid	36	-	-
<i>Net cash generated by/(used in) financing activities</i>	<i>40</i>	<i>212,781,931,142</i>	<i>1,681,511,113,500</i>
<i>Net decreases in cash (50=20+30+40)</i>	<i>50</i>	<i>(33,145,614,415)</i>	<i>(651,062,945,081)</i>
<i>Cash and cash equivalents at the beginning of the year</i>	<i>60</i>	<i>1,004,912,303,570</i>	<i>1,241,561,362,115</i>
<i>Effects of changes in foreign exchange rates</i>	<i>61</i>	<i>(557,854,979)</i>	<i>-</i>
<i>Cash and cash equivalents at the end of the year (70=50+60+61)</i>	<i>70</i>	<i>971,208,834,176</i>	<i>590,498,417,034</i>

Preparer

*H. Thanh*

Hoang Thi Lan Anh

Chief Accountant

*L. Hong Quan*

Le Hong Quan

TP. HCM, date 29/7/2025  
Executive Officer



Tran Thi Phuong Thao

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS***From 01 January 2025 to 30 June 2025*

<b>I. Business operations characteristics</b>	
1. Structure of ownership	Joint Stock Company
2. Operating field	Industrial and commercial production
3. Operating industry	Production and trade in fertilizer, liquid ammonia, industrial gas and other chemicals
4. Normal production and business cycle	
5. Characteristics of the business activities in the fiscal year which have impact on the financial statements	
6. The Corporation's structure	
Total number of subsidiaries:	
+ Number of consolidated subsidiaries:	4 companies
+ Details of significant subsidiaries to be consolidated:	
- Northern Petroleum Fertilizer and Chemical Joint Stock Company	
Parent company's ownership interest rate: 75%	
Parent company's voting power held: 100%	
- Central Petroleum Fertilizer and Chemical Joint Stock Company	
Parent company's ownership interest rate: 75%	
Parent company's voting power held: 100%	
- Southeast PetroVietnam Fertilizer and Chemical Joint Stock Company	
Parent company's ownership interest rate: 75%	
Parent company's voting power held: 100%	
- Southwest Petrochemical and Fertilizer Joint Stock Company	
Parent company's ownership interest rate: 75%	
Parent company's voting power held: 100%	
+ Details of associates of the Corporation	
- PetroVietnam Urban Development Joint Stock Company (PVC-Mekong)	
Ownership interest rate: 35.63%	
- Vietnam Petrochemical and Fiber Joint Stock Company (VNPoly)	
Ownership interest rate: 25.99%	
- Phu My Fertilizer Packaging Joint Stock Company	
Ownership interest rate: 43.34%	
<b>II. Financial year, accounting currency convention</b>	
1. Financial year	Begins on 01 January and ends on 31 December
2. Currency used in accounting	Vietnamese Dong (VND)
<b>III. Standards and applicable accounting policy</b>	
1. Applicable accounting policies	Perpetual method
2. Declaration of compliance with accounting standards and accounting policy	
<b>IV. Applicable accounting policy</b>	
1. Principles for recording cash and cash equivalents: Methods of converting other currencies into currencies used in accounting	Cash and cash equivalents at the fund, short-term investments, or highly liquid investment that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
2. Types of exchange rates applied in accounting	Straight-line method
3. Principles for determining the actual interest rate (also referred as the effective interest rate) used to discount cash flows	
4. Principles for recording cash and cash equivalents	
5. Principles for recording financial investments:	

- For investments in subsidiaries, associates and equity investments in joint ventures:	
- Short-term securities investments;	
- Other short-term and long-term investments	These investments are recorded starting from the date of purchase and are determined at the original value at the original price. Provision for other long-term investments shall comply with current regulations.
- Method of making the provision for short-term and long-term investment losses	
6. Principles for recording receivables	
7. Principles for recording inventory:	
- Principles for recording inventory	Historical cost
- The method of calculating the value of inventory	Weighted average
- Method of inventory accounting	Perpetual inventory method
- Methods of making provision against devaluation of goods in stock	
8. Principles for fixed assets, investment property:	
- Principles for recording fixed assets (tangible, intangible, financial lease)	Historical cost
- Depreciation method of fixed assets (tangible, intangible, financial lease)	Straight-line method
- Principles for recording investment property	
- Depreciation method of investment property	
9. Principles for Business Cooperation Contract (BCC)	
10. Principles of deferred enterprise income tax	
11. Principles for recording prepaid expenses	By value and usage time
12. Principles for recording liabilities	
13. Principles for recording loans and finance lease liabilities	
14. Principles for recording and capitalizing borrowing expenses:	
- Principles for recording borrowing costs	
- The capitalization ratio used to determine the capitalized borrowing costs in the year;	
15. Principles for recording accrual expenses	
16. Principles and method of recording provisions payable	Payable provisions are recognized when the Corporation has a present obligation as a result of a past event, and it is probable that the Corporation will be required to settle that obligation. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation as at the balance sheet date.
17. Principles for recording unearned revenue	
18. Principles for recording convertible bonds	
19. Principles for recording owner's equity:	The Corporation's business capital includes capital from contributing shareholders and self-supplemented capital from annual profits as decided by the Board of Directors. The fund is formed from the distribution of profits from business activities after deducting corporate income tax. The appropriation of funds shall comply with the decisions of the Corporation's Board of Directors. Funds set aside in the period include: investment and development fund and bonus and welfare fund
- Principles for recording the owner's contributed capital, share premium and other owners capital	
- Principles for recording asset revaluation differences	
- Principles for recording exchange rate differences	
- Principles for recognizing retained earnings	

20. Principles and methods of revenue recognition:	Revenue is recognised when the outcome of such transactions can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company. Revenue from the sale of goods is recognised when the Corporation has transferred to the buyer the significant risks and rewards of ownership of the goods
- Sales revenue;	
- Revenue from service provision	
- Revenue from financial activities	
- Construction contract revenue	
21. Accounting principles of sale deductions	
22. Accounting Principles for the cost of goods sold	
23. Accounting principles and method of recording financial expenses	
24. Accounting principles for selling and general and administrative expenses	
25. Principles and methods of recording current corporate income tax expenses and deferred corporate tax expense	
26. Principles and methods of preparation of consolidated financial statements	
+ Methods of excluding inter-company transactions	All major operations and balances between the parent company and its subsidiaries are eliminated when consolidating financial statements
+ Method of recognizing the of non-controlling interests	Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the combination.

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<b>VI- Additional information for the items presented in the Consolidated Balance Sheet</b>		
<b>I. Cash</b>	<b>6/30/2025</b>	<b>01/01/2025</b>
- Cash on hand	2,443,590,284	3,977,349,115
- Bank demand deposits	541,647,041,442	737,899,053,535
- Cash in transit		-
- Cash equivalents	427,118,202,450	263,035,900,920
<b>Total</b>	<b>971,208,834,176</b>	<b>1,004,912,303,570</b>
<b>2. Trade receivables</b>	<b>6/30/2025</b>	<b>01/01/2025</b>
<b>a. Short-term trade receivables</b>	<b>469,294,124,531</b>	<b>276,247,523,509</b>
Minh Dung Trading and Services Co., Ltd	74,100,705,000	19,513,127,719
Tuan Vu Fertilizer Transport Company Limited	27,764,970,000	11,764,426,870
Minh Khoa Trading and Services Co., Ltd	36,221,102,207	18,620,947,207
Tuong Nguyen Trading and Services Co., Ltd	31,048,866,220	
Tran Thi Ngoan Co., Ltd	12,478,482,097	27,710,308,347
Phu My Chemical and Construction Co.,Ltd	5,414,012,802	23,293,722,660
Hung Thanh Co.,Ltd	4,797,472,212	
Kim Hoang Dong Thap Trading and Services Co., Ltd	4,427,121,692	12,212,775,456
Thien Long Trading Company Limited	4,422,594,012	
Anh Thi Trading - Service Company Limited	7,749,143,195	
NAM DU GIA LAI COMPANY LIMITED	11,832,145,053	
Son Nguyet Trading and Service Company Limited	12,854,564,060	
STAVIAN Industrial Metals Joint Stock Company	104,149,126,638	
Others	132,033,819,343	163,132,215,250
<b>- In which: Receivables from related parties</b>	<b>35,920,135,992</b>	<b>35,077,863,116</b>
Petro Vietnam Ca Mau Fertilizer Joint Stock Company	26,486,517,399	32,048,231,131
Vietnam Petrochemical and Fiber JSC	1,420,967,900	1,420,967,900
Binh Son Refining and Petrochemical Joint Stock Company		1,325,085,200
Petro Vietnam Chemical and Services Corporation		172,480,000
Petro Power Renewable Energy Joint Stock Company	181,252,393	111,098,885
Branch of PetroVietnam Gas Corporation - Ca Mau Gas Company	391,050,000	
Branch of PetroVietnam Gas Corporation - Joint Stock Company - Southeast Gas Transportation Company	5,958,483,300	
Branch of PetroVietnam Gas Corporation - Joint Stock Company - Yung Tau Gas Processing Company	1,481,865,000	
<b>3. Other receivables</b>	<b>6/30/2025</b>	<b>01/01/2025</b>
<b>a. Other short-term receivables</b>	<b>500,326,010,738</b>	<b>532,760,539,063</b>
- Receivable from employees	2,950,723,102	940,999,101
- Deposits and mortgages	167,000,000	349,600,000
- Other receivables	497,208,287,636	531,469,939,962
<b>b. Other long-term receivables</b>	<b>1,050,000,000</b>	<b>1,125,000,000</b>
- Deposits and mortgages	1,050,000,000	1,125,000,000
- Other receivables		
<b>Total</b>	<b>501,376,010,738</b>	<b>533,885,539,063</b>
<b>4. Shortage in Assets</b>	<b>6/30/2025</b>	<b>01/01/2025</b>
a. Cash	-	
b. Inventories	-	
c. Fixed assets	-	
d. Other assets	65,550,027	-
<b>Total</b>	<b>65,550,027</b>	<b>-</b>

<b>5. Inventories</b>	<b>6/30/2025</b>		<b>01/01/2025</b>	
<b>A. Inventories</b>	<b>Cost</b>	<b>Provision</b>	<b>Cost</b>	<b>Provision</b>
- Goods in transit	785,168,615,267		139,685,656,142	
- Raw materials	531,580,830,112	(4,211,883)	450,474,860,815	(4,211,883)
- Tools and supplies	6,189,798,683		3,318,219,366	
- Work in progress	42,525,097,894		19,264,251,889	
- Finished goods	466,372,391,349	(42,094,654)	942,280,185,563	
- Merchandise	136,037,447,415		176,311,582,461	(645,712,592)
<b>Total</b>	<b>1,967,874,180,720</b>	<b>(46,306,537)</b>	<b>1,731,334,756,236</b>	<b>(649,924,475)</b>
<b>B. Long-term spare parts</b>	<b>Cost</b>	<b>Provision</b>	<b>Cost</b>	<b>Provision</b>
- Spare parts	140,449,632,502		128,013,698,990	
<b>Total</b>	<b>140,449,632,502</b>	<b>-</b>	<b>128,013,698,990</b>	<b>-</b>

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VI- Additional information for the items presented in the Consolidated Balance Sheet

7. Financial investments	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
A. Trading securities	-	-	-	-
B. Held-to-maturity investments	11,114,000,000,000	-	9,464,000,000,000	-
<i>B1. Short-term</i>	11,114,000,000,000	-	9,464,000,000,000	-
+ Term deposits	11,114,000,000,000	-	9,464,000,000,000	-
+ Bonds				
+ Other investments				
<i>B2. Long-term</i>	-	-	-	-
+ Term deposits				
+ Bonds				
+ Other investments				
C. Investments in other entities	52,219,584,357	(16,902,000,000)	51,091,383,462	(16,902,000,000)
<i>C1. Investments in subsidiaries</i>	-	-	-	-
<i>C2. Investments in joint ventures, associates</i>	31,717,584,357	-	30,589,383,462	-
+ PetroVietnam Urban Development JSC (PVC - Mekong)	-	-	-	-
+ Vietnam Petrochemical and Fiber JSC (VNPOLY)	-	-	-	-
+ Dam Phu My Packaging Joint Stock Company	31,717,584,357	-	30,589,383,462	-
<i>C3. Investments in other entities:</i>	20,502,000,000	(16,902,000,000)	20,502,000,000	(16,902,000,000)
+ Petroleum Information Technology Telecom Automation JSC (PAIC)	3,600,000,000		3,600,000,000	
+ Ut Xi Aquatic Products Processing JSC	16,902,000,000	(16,902,000,000)	16,902,000,000	(16,902,000,000)
<b>Total</b>	<b>11,166,219,584,357</b>	<b>(16,902,000,000)</b>	<b>9,515,091,383,462</b>	<b>(16,902,000,000)</b>

VI- Additional information for the items presented in the Consolidated Balance Sheet

**8 - Increase, decrease in tangible fixed assets :**

	<u>Buildings and structures</u> VND	<u>Machinery and equipment</u> VND	<u>Motor vehicles</u> VND	<u>Office equipment</u> VND	<u>Others</u> VND	<u>Total</u> VND
<b>Cost</b>						
As at 01/01/2025	2,393,016,514,798	8,223,570,552,256	102,623,986,520	282,150,825,928	631,631,062,091	11,632,992,941,593
Purchases for the year	7,176,301,767	5,559,223,493	7,450,736,557	16,555,630,149	429,128,515	37,171,020,481
Transfer from construction in progress	7,568,078,000					7,568,078,000
Other increases/decreases						-
Decreased due to State audit's recommendation						-
Asset revaluation						-
Disposals			(5,667,488,723)			(5,667,488,723)
<b>As at 30/06/2025</b>	<b><u>2,407,760,894,565</u></b>	<b><u>8,229,129,775,749</u></b>	<b><u>104,407,234,354</u></b>	<b><u>298,706,456,077</u></b>	<b><u>632,060,190,606</u></b>	<b><u>11,672,064,551,351</u></b>
<b>Accumulated depreciation</b>						
As at 01/01/2025	1,804,836,104,679	7,153,053,076,417	78,537,618,691	240,724,746,207	503,727,897,046	9,780,879,443,040
Charge for the year	41,413,157,760	120,468,511,138	2,996,982,272	11,763,365,848	7,999,422,544	184,641,439,562
Disposals						-
Other increases/decreases						-
Decreased due to State audit's recommendation			(5,667,488,723)			(5,667,488,723)
Transfer to investment property						-
Disposals						-
<b>As at 30/06/2025</b>	<b><u>1,846,249,262,439</u></b>	<b><u>7,273,521,587,555</u></b>	<b><u>75,867,112,240</u></b>	<b><u>252,488,112,055</u></b>	<b><u>511,727,319,590</u></b>	<b><u>9,959,853,393,879</u></b>
<b>Net book value</b>						
<b>As at 01/01/2025</b>	<b><u>588,180,410,119</u></b>	<b><u>1,070,517,475,839</u></b>	<b><u>24,086,367,829</u></b>	<b><u>41,426,079,721</u></b>	<b><u>127,903,165,045</u></b>	<b><u>1,852,113,498,553</u></b>

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VI- Additional information for the items presented in the Consolidated Balance Sheet

9 - Increase, decrease in finance lease assets :

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Others	Total
<b>Cost</b>						
Opening balance (01/01/2025)						
- Additions						
- Repurchase financial leased assets						
- Disposals						
Closing balance (30/06/2025)						
<b>Accumulated depreciation</b>						
Opening balance (01/01/2025)						
- Charge for the year						
- Repurchase financial leased assets						
- Disposals						
Closing balance (30/06/2025)						
<b>Net book value</b>						
Opening balance (01/01/2025)						
Closing balance (30/06/2025)						

VI- Additional information for the items presented in the Consolidated Balance Sheet

10 - Increase, decrease in intangible assets :

Items	Land use rights	Patent	Trademarks	Computer software	Others	Total
<b>Cost</b>						
<b>As at 01/01/2025</b>	900,195,277,780	159,315,893,074		126,321,712,743	34,996,794,395	1,220,829,677,992
- Purchase for the year				518,000,000	160,000,000	678,000,000
- Internally generated assets						-
- Transfer from construction in progress						-
- Reclassification						-
- Other increases/decreases						-
- Disposals						-
<b>As at 30/06/2025</b>	900,195,277,780	159,315,893,074		126,839,712,743	35,156,794,395	1,221,507,677,992
<b>Accumulated depreciation</b>						
<b>As at 01/01/2025</b>	65,332,343,310	159,315,893,074		118,751,916,517	18,320,672,524	361,720,825,425
- Internal transferring						
- Charge for the year	2,842,888,659			1,644,443,892	1,886,339,230	6,373,671,781
- Other increases/decreases	(1,500,050,668)					(1,500,050,668)
- Disposals						-
- Reclassification						-
<b>As at 30/06/2025</b>	66,675,181,301	159,315,893,074		120,396,360,409	20,207,011,754	366,594,446,538
<b>Net book value</b>						
<b>As at 01/01/2025</b>	834,862,934,470	-		7,569,796,226	16,676,121,871	859,108,852,567
<b>As at 30/06/2025</b>	833,520,096,479	-		6,443,352,334	14,949,782,641	854,913,231,454

VI- Additional information for the items presented in the Consolidated Balance Sheet

11 - Increases, decreases in investment properties :

	Opening balance (01/01/2025)	Increase	Transfer from intangible assets	Decrease	Closing balance (30/06/2025)
<b>Cost</b>	<b>317,953,542,202</b>		-	-	<b>317,953,542,202</b>
- Land use rights	99,499,152,000				99,499,152,000
- Architectural structure	218,454,390,202				218,454,390,202
<b>Accumulated depreciation</b>	<b>137,180,643,592</b>	<b>4,802,077,260</b>	-	-	<b>141,982,720,852</b>
- Land use rights	14,686,758,573	498,708,576			15,185,467,149
- Architectural structure	122,493,885,019	4,303,368,684			126,797,253,703
- Buildings and land use rights					
- Infrastructure					
<b>Net book value</b>	<b>180,772,898,610</b>		-	-	<b>175,970,821,350</b>
- Land use rights	85,818,076,467	(498,708,576)	-	-	84,313,684,851
- Architectural structure	104,638,569,104	(4,303,368,684)	-	-	91,657,136,499
- Buildings and land use rights					
- Infrastructure					

12. Taxes and other receivables from/payables to the state budget

<i>- Payables to the state budget</i>					
	Opening balance (01/01/2025)	Payable during the year	Paid during the year	Decrease from divestment	Closing balance (30/06/2025)
- Value added tax	2,125,241,298	9,395,173,992	9,306,851,461		2,213,563,829
- Value added tax for import goods	-	1,911,696,869	1,911,696,869		-
- Special consumption tax	-	-	-		-
- Export/Import tax	-	40,825,510,791	40,825,510,791		-
- Corporate income tax	49,427,861,956	118,555,466,051	91,229,218,478		76,754,109,529
- Personal income tax	6,352,278,614	65,940,614,171	71,109,696,285		1,183,196,500
- Natural resources tax	334,077,840	1,909,692,000	2,243,769,840		-
- Land & housing tax, land rental charges	-	2,328,266,122	2,328,266,122		-
- License tax	-	19,000,000	19,000,000		-
- Foreign Contractor Tax	-	-	-		-
- Fees, charges and other payables	14,750,000	100,074,864	32,188,500		82,636,364
<b>Total</b>	<b>58,254,209,708</b>	<b>240,985,494,860</b>	<b>219,006,198,346</b>	<b>0</b>	<b>80,233,506,222</b>
<i>- Receivables from the state budget</i>					
	Opening balance (01/01/2025)	Receivable during the year	Received during the year	Closing balance (30/06/2025)	
- Corporate income tax				0	
- Personal income tax				0	

VI- Additional information for the items presented in the Consolidated Balance Sheet

	30/06/2025	01/01/2025
<b>13. Prepayments</b>		
<i>a. Current</i>	32,389,670,094	8,847,530,205
- Prepayment related to assets held under operating lease;	0	0
- Establishment cost;	0	0
- Goodwill	0	0
- Tools and dies issued for consumption;	154,774,616	486,973,306
- Others	32,234,895,478	8,360,556,899
<i>b. Non-current</i>	59,832,477,333	67,439,702,684
- Prepayment related to assets held under operating lease;		
- Establishment cost;		0
- Goodwill		0
- Tools and dies issued for consumption;	17,226,701,922	18,838,234,364
- Others	42,605,775,411	48,601,468,320
<i>c. Lợi thế thương mại</i>		
<b>Total</b>	<b>92,222,147,427</b>	<b>76,287,232,889</b>
<b>14. Loans and obligations under finance leases</b>	<b>30/06/2025</b>	<b>01/01/2025</b>
a. Short-term loans	3,634,807,794,171	3,422,025,863,029
b. Long-term loans	-	-
<b>Total</b>	<b>3,634,807,794,171</b>	<b>3,422,025,863,029</b>
<b>15. Trade payables</b>	<b>30/06/2025</b>	<b>01/01/2025</b>
<i>a. Short-term trade payables</i>	1,497,791,184,282	691,027,535,623
Technip Italy S.p.A	6,241,005,205	6,241,005,205
Green Leaf International Company Limited	11,770,798,600	6,644,636,920
Duc Giang Lao Cai Chemicals Limited Company	8,809,345,165	2,421,954,349
Food Security Solutions DMCC	4,987,469,160	5,164,456,320
Trieu Kim Trading Service Company Limited	11,120,990,580	1,576,770,840
Techchem Resin Co., Ltd	1,518,074,800	2,984,945,940
ATA Engineering Solutions Company Limited		4,647,022,380
Kent Service Provider Company Limited		2,280,960,000
Quest Group Int Limited	269,734,965,000	
Bach Kim Import Export Joint Stock Company	9,135,300,528	
Tin Nghia Service and Transport Company Limited	7,490,850,840	
Can Tho Port Joint Stock Company	2,739,933,560	
Hoang Ngan Company Limited	2,574,803,520	
VIETTRANS Transport Trading Service Company Limited	2,300,661,900	
An Hung Transport Joint Stock Company	2,814,380,518	
Kim Ngoan Company Limited	2,965,993,200	
Phuc Anh Construction Investment Consulting Joint Stock Company	2,537,210,933	
SOP PHU MY JOINT STOCK COMPANY	3,371,730,000	
VIETNAM OIL AND GAS TRANSPORTATION AND INVESTMENT JOINT STOCK COMPANY	2,301,474,477	
Le and Anh Em Company Limited	2,808,984,000	
NAM SON JOINT STOCK COMPANY	1,350,952,560	
DUC PHAT INDUSTRIAL SERVICES AND TRADING JOINT STOCK COMPANY	1,644,500,000	
Hanoi Petroleum Joint Stock Company	1,004,400,000	
DONG DONG NAM TRANSPORTATION TRADING SERVICE COMPANY LIMITED	1,046,113,920	
MINH KHOA TRADING SERVICE COMPANY LIMITED	1,742,519,952	
NAM SON MANAGEMENT SERVICE TRADING COMPANY LIMITED	1,545,597,582	
3B Industrial Company Limited	1,503,800,000	
SUMAGROW VIETNAM CO., LTD	1,140,000,000	
Trung Hieu Company Limited	12,002,197,029	
SONG ANH GLOBAL JOINT STOCK COMPANY	4,889,534,387	

Phu My Cai Mep Port Trading and Service Joint Stock Company	1,571,172,719	
HAI AN TRANSPORTATION SERVICE TRADING COMPANY LIMITED	1,402,077,330	
THORESEN - VIETNAM LOGISTICS COMPANY LIMITED	2,883,761,215	
GLOBAL MACHINERY AND CHEMICAL COMPANY LIMITED	2,578,129,452	
TRI VIET TECHNICAL TRADING COMPANY LIMITED	1,376,557,200	
MANH HA TRADING - TRANSPORT - TOURISM COMPANY LIMITED	1,296,407,678	
PHONG PHU LIMITED LIABILITY COMPANY	1,260,323,394	
TRUNG THANH STONE MINING AND PROCESSING COMPANY LIMITED	1,209,639,585	
Toan Van General Trading Joint Stock Company	26,634,039,300	
SOUTHWEST VIET PETROCHEMICAL JOINT STOCK COMPANY	10,946,192,797	
OCEANIA & BROTHERS COMPANY LIMITED	1,551,790,592	
B.K.L COMPANY LIMITED	1,350,116,790	
Nghe Tinh Port Joint Stock Company	1,143,012,902	
TUAN VU FERTILIZER TRANSPORT COMPANY LIMITED	4,592,030,932	
SAIGON TRAVEL SMILE EVENT JOINT STOCK COMPANY	1,341,041,400	
HAI AU TOURISM SERVICES COMPANY LIMITED	3,273,670,080	
QUY NHON PORT LOGISTICS SERVICES COMPANY LIMITED	2,234,602,882	
PHUONG THUY MOC TRADING AND SERVICE COMPANY LIMITED	3,894,836,400	
Others	1,044,158,194,218	659,065,783,669
<i>- In which, trade payables to related parties</i>	<i>588,319,780,071</i>	<i>520,078,241,655</i>
<i>Petro Vietnam Gas Joint Stock Corporation (PVGas)</i>	<i>489,296,537,965</i>	<i>465,343,001,586</i>
<i>Petro Vietnam Security Service Joint Stock Company</i>	<i>1,006,506,517</i>	<i>1,006,506,517</i>
<i>PTSC Phu My Port Joint Stock Company</i>	<i>4,388,104,243</i>	<i>3,427,348,215</i>
<i>Petrowaco Property Joint Stock Company</i>		<i>1,040,040,724</i>
<i>Dam Phu My Packaging Joint Stock Company</i>	<i>93,164,940,096</i>	<i>48,043,928,899</i>
<i>Petrosetco Vung Tau General Services Joint Stock Company</i>		<i>1,217,415,714</i>
<i>Vietnam Petrochemical and Fiber JSC</i>	<i>463,691,250</i>	
<b>16. Accrued Expenses</b>	<b>30/06/2025</b>	<b>01/01/2025</b>
<b>a. Short-term</b>	<b>238,636,012,746</b>	<b>121,855,980,698</b>
- Overhaul of fixed assets		
- Expenses in cessation period		
- Severance allowance fund		
- Gas transportation expenses		
- Others	238,636,012,746	121,855,980,698
<b>b. Long-term</b>	<b>0</b>	<b>0</b>
- Overhaul of fixed assets		
- Expenses in cessation period		
- Severance allowance fund		
- Others		
<b>Total</b>	<b>238,636,012,746</b>	<b>121,855,980,698</b>

17. Other payables	30/06/2025	01/01/2025
<b>a. Current</b>	<b>425,362,929,229</b>	<b>188,515,955,342</b>
Payable to Vietnam Oil and Gas Group relating to reciprocal guarantee oblig	161,924,289,663	127,619,090,471
Dividend payables	27,714,018,519	27,927,718,759
Short-term deposits received	9,461,253,373	8,183,464,932
Others	226,263,367,674	24,785,681,180
<b>b. Non-current</b>	<b>2,664,458,000</b>	<b>2,807,058,000</b>
- Long-term deposits received	2,664,458,000	2,807,058,000
- Others		0
<b>Total</b>	<b>428,027,387,229</b>	<b>191,323,013,342</b>
<b>18. Unearned Revenue</b>	<b>30/06/2025</b>	<b>01/01/2025</b>
<b>a. Short-term</b>	<b>1,265,635,314</b>	<b>18,181,819</b>
- Revenue received in advance	1,265,635,314	18,181,819
- Others		
<b>b. Long-term</b>	<b>0</b>	<b>0</b>
- Revenue received in advance	0	0
- Others		
<b>Total</b>	<b>18,181,819</b>	<b>18,181,819</b>
<b>19. Provisions</b>	<b>30/06/2025</b>	<b>01/01/2025</b>
<b>a. Short-term</b>	<b>330,606,715,270</b>	<b>253,973,730,976</b>
- Provision for product warranty		
- Provision for construction warranty		
- Provisions for enterprise restructuring		
- Other payable provision (Overhaul of fixed assets...)	330,606,715,270	253,973,730,976
<b>b. Long-term</b>	<b>2,792,857,143</b>	<b>0</b>
- Provision for product warranty		
- Provision for construction warranty		
- Provisions for enterprise restructuring		
- Other payable provision (Overhaul of fixed assets...)	2,792,857,143	
<b>Total</b>	<b>333,399,572,413</b>	<b>253,973,730,976</b>

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VI- Additional information for the items presented in the Consolidated Balance Sheet

21 - Equity:

21.1 - Equity movement reconciliation table:

	Owner's contributed capital	Other owner's capital	Treasury shares	Foreign exchange reserve	Investment and development fund	Other equity funds	Share premium	Retained earnings	Non-controlling interests	Total
A	1	2	3	4	5	6	7	8	9	10
Balances as at 01/01/2024	3,914,000,000,000	-	(2,296,824,120)	-	4,599,179,502,370	-	21,179,913,858	2,470,369,047,680	177,404,780,481	11,179,836,420,269
Profit for the period								607,838,605,474	16,340,250,583	624,178,856,057
Stock fund purchased in the year										-
Distributions from retained earnings						2,703,690,786		(83,288,295,315)	(3,347,036,953)	(83,931,641,482)
Dividends paid										0
Other receive										-
Transferring										-
Distributions to funds										-
Other increases/decreases										-
Balances as at 31/12/2024	3,914,000,000,000	-	(2,296,824,120)	-	4,599,179,502,370	2,703,690,786	21,179,913,858	2,994,919,357,839	190,397,994,111	11,720,083,634,844

VI- Additional information for the items presented in the Balance Sheet

20. Deferred tax assets and deferred tax liabilities

20	Deferred tax assets	6/30/2025	01/01/2025
	- Deferred tax assets related to deductible temporary differences	85,699,920,326	97,580,052,912
	- Deferred tax assets related to unused taxable losses		
	- Deferred tax assets related to unused taxable incentives		
	- Revert deferred tax assets recognised from previous years		
	<b>Total</b>	<b>85,699,920,326</b>	<b>97,580,052,912</b>
20	Deferred tax liabilities	6/30/2025	01/01/2025
	- Deferred tax liabilities arising from taxable temporary differences		
	- Revert deferred tax liabilities recognised from previous years		
	- Deferred tax liabilities	132,540,000,000	132,540,000,000
	<b>Total</b>	<b>132,540,000,000</b>	<b>132,540,000,000</b>
21	Detail of capital contribution	6/30/2025	01/01/2025
	- State capital	2,332,042,530,000	2,332,042,530,000
	- Others	1,581,957,470,000	1,581,957,470,000
	<b>Total</b>	<b>3,914,000,000,000</b>	<b>3,914,000,000,000</b>
	* Amount of bonds converted into shares during the year		
	* Number of treasury shares	65,740	65,740
21	Owner's capital transactions and dividends, profits declaration	6/30/2025	01/01/2025
	- Owner's capital		
	+ Opening balance of Capital contribution	3,914,000,000,000	3,914,000,000,000
	+ Capital contribution increase in the year		
	+ Capital contribution decrease in the year		
	+ Closing balance of Capital contribution		
	- Dividends, profits declared		
	<b>Total</b>	<b>3,914,000,000,000</b>	<b>3,914,000,000,000</b>
21	Dividend		
	- Dividends declared after the end of the quarterly accounting period		
	+ Dividends declared on common stock:		
	+ Dividends declared on preferred stock:		
	- Unrecorded cumulative preferred stock dividends		
22	Share	6/30/2025	01/01/2025
	- Number of shares registered for issuance	391,400,000	391,400,000
	* Par value of outstanding shares:	10,000	10,000
22	Corporate funds	6/30/2025	01/01/2025
	- Investment and development fund	4,599,179,502,370	4,599,179,502,370
	- Other equity funds		-
	* Purpose of distributions and using corporate funds		
22	Income and expenses, gain or losses are recognized directly in Equity in accordance with the provisions of specific		
22	Funding sources	6/30/2025	01/01/2025
	- Funding granted during the year	-	-
	- Non-business expenses		
	- Funding as at the end of the period		

VI- Additional information for the items presented in the Income statement

Unit: VND

1	Revenue	Quarter 2/2025	Quarter 2/2024
	Sales of merchandise and services	5,446,883,782,973	4,012,276,874,019
	In which:		
	- Sales of finished goods	5,446,883,782,973	4,012,276,874,019
	Revenue from locally-produced goods	4,276,067,284,361	3,465,120,012,097
	Revenue from import goods	1,170,816,498,612	547,156,861,922
2	<b>Sale deductions</b>	<b>145,754,933,331</b>	<b>64,667,251,061</b>
	In which:		
	+ Sales discount	145,754,933,331	64,667,251,061
	+ Sales rebates		
	+ Sales return		
	+ VAT payable (Direct method)		
	+ Special consumption tax		
	+ Export tax		
	<b>Net revenue from goods sold and services rendered</b>	<b>5,301,128,849,642</b>	<b>3,947,609,622,958</b>
	In which: + Net sales of finished goods	5,301,128,849,642	3,947,609,622,958
	Net revenue from locally-produced goods	4,130,312,351,030	3,400,686,360,551
	Net revenue from import goods and proprietary trading	1,170,816,498,612	546,923,262,407
3	<b>Cost of sales</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
	- Cost of locally-produced goods	3,312,248,217,704	2,868,373,459,463
	- Cost of import goods and proprietary trading	1,091,989,403,436	534,443,443,088
	- Cost of finished goods sold		
	- Cost of services rendered		
	- Net book value of assets and investment property sold		
	- Operating cost of investment property		
	- Cost of over-used and lost inventories		
	- Non-capitalised overhead production costs		
	- Provision for inventory devaluation		
	<b>Total</b>	<b>4,404,237,621,140</b>	<b>3,402,816,902,551</b>
4	<b>Financial Income</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
	- Bank and loan interest	94,767,921,425	48,883,791,240
	- Interest from bonds, commercial bills		
	- Dividends and profits received		391,450,660
	- Foreign currency trading income		
	- Realised foreign exchange gain	3,394,203,553	3,230,396,810
	- Unrealised foreign exchange gain		
	- Interest on instalment sales		
	- Other financial income		
	<b>Total</b>	<b>98,162,124,978</b>	<b>52,505,638,710</b>
5	<b>Financial Expenses</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
	- Interest expense	33,004,010,024	4,580,581,785
	- Settlement discount, interest on instalment purchase		
	- Loss on sale of investments		
	- Foreign currency trading expense		
	- Realise foreign exchange loss	7,983,510,274	2,254,901,791
	- Unrealise foreign exchange loss		
	- Provision for impairment of investments		0
	- Other financial expenses		
	<b>Total</b>	<b>40,987,520,298</b>	<b>6,835,483,576</b>

<b>6</b>	<b>Other Income</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
	- Sale, disposal of fixed assets		
	- Asset revaluation		
	- Penalties		
	- Tax reduction		
	- Insurance compensation		
	- Others	2,408,310,428	2,421,875,173
	<b>Total</b>	<b>2,408,310,428</b>	<b>2,421,875,173</b>
<b>7</b>	<b>Other Expenses</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
	- Asset revaluation		
	- Penalties		
	- Others	1,015,001,916	802,196,476
	<b>Total</b>	<b>1,015,001,916</b>	<b>802,196,476</b>
<b>8</b>	<b>Selling expenses and general and administration expenses</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
	<b>a. General and administration expenses</b>	<b>187,453,006,065</b>	<b>119,593,651,065</b>
	Administration staff costs	71,591,011,082	52,687,803,417
	Depreciation and amortisation	8,582,065,141	9,612,719,162
	Research and development expenses		
	Others	107,279,929,842	57,293,128,486
	<b>b. Selling expenses</b>	<b>267,254,351,964</b>	<b>218,973,434,848</b>
	Salary and other benefits for sale staff	34,574,896,172	23,264,841,084
	Transportation, loading, unloading and storages	96,862,181,947	81,552,682,550
	Advertisement, marketing, promotion and customer service	73,993,360,048	66,834,813,514
	Social security	942,964,001	8,880,000,000
	Trademark	4,293,309,943	3,490,613,700
	Others	56,587,639,853	34,950,484,000
	<b>Total</b>	<b>454,707,358,029</b>	<b>338,567,085,913</b>
<b>9</b>	<b>Production cost by nature</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
	Raw materials and consumables	2,312,418,168,668	2,022,470,826,908
	Labour	218,952,696,998	162,770,768,542
	Depreciation and amortisation	97,899,461,038	98,092,824,105
	Out-sourced services	328,727,239,665	273,685,113,732
	Other monetary expenses	134,222,279,198	80,008,062,905
	<b>Total</b>	<b>3,092,219,845,567</b>	<b>2,637,027,596,192</b>
<b>10</b>	<b>Current corporate income tax expense</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
	- Corporate income tax expense based on taxable profit in the current year	76,754,109,528	20,222,301,562
	- Adjustments for corporate income tax expense in previous years to the current year		
	<b>Total</b>	<b>76,754,109,528</b>	<b>20,222,301,562</b>
<b>11</b>	<b>Deferred corporate income tax expense</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
	- Taxable temporary differences	11,880,132,586	(1,108,603,622)
	<b>Total</b>	<b>11,880,132,586</b>	<b>(1,108,603,622)</b>

**VII- Additional information for the items presented in the Cash flow statement**

<b>34</b>	<b>- Non-cash transactions affecting the Cash flow statement and amounts of cash held by the Enterprise but not used</b>	<b>Quarter 2/2025</b>	<b>Quarter 2/2024</b>
<b>34.1</b>	<b>- Purchasing property by receiving debts directly related to the property or through a finance leasing transaction</b>		
	- Acquire an enterprise through the share issue		
	- Converting debt into equity		
<b>34.2</b>	<b>- Purchase and disposal of subsidiaries or other entities during the reporting period</b>		

	- Total purchase or disposal consideration;		
	- The purchase or disposal consideration paid in cash and cash equivalents;		
	- The cash and cash equivalents actually held in the subsidiary or other entities acquired or disposed;		
	- The portion of The value of assets and liabilities other than cash and cash equivalents in a subsidiary or other entities acquired or disposed.		
34.3	- Present The value and reasons for large amounts of cash and cash equivalents held by The enterprise but not used due to legal restrictions or other constraints that the Enterprise must fulfill.		

**VIII - Other information**

**1 - Contingent liabilities, commitments, financial instruments:**

**2 - Subsequent events:**

**3 - Related party transactions and balances as at 30/06/2025**

**Other Receivables**

PetroVietnam Trade and Services JSC

109,993,267,289

Vietnam Petrochemical and Fiber JSC (VNPOLY)

338,699,001,547

**4 - Present assets, revenue, and income by segment (business or geographical segments) according to Accounting Standard No. 28 "Segment reporting"**

**5 - Comparable information:** Explanation of fluctuations in the financial statements for the second quarter of 2025 that increased profits compared to the same period in 2024 as required in Circular 96/2020/TT-BTC dated on 16 November 2020 of the Ministry of Finance:

- Due to the increase in product output compared to the same period last year, revenue increased, causing the profit in the second quarter of 2025 to increase accordingly.

**6 - Going concern information:**

**7 - Other information(3)**

**Preparer**



**Hoang Thi Lan Anh**

**Chief Accountant**



**Le Hong Quan**

