PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION
Address: No. 43 Mac Dinh Chi Street, Sai Gon Ward, Ho Chi Minh City

FORM B 01-DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

BALANCE SHEET

As at 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Closing balance	Opening balance (Restated)
1	2	3	4	5
A - CURRENT ASSETS (100=110+120+130+140+150)	**100**		**14,107,974,067,194**	**13,764,056,181,214**
I. Cash and cash equivalents	**110**	**V.1**	**1,138,485,145,289**	**825,454,390,276**
1. Cash	111		853,279,117,892	274,160,554,660
2. Cash equivalents	112		285,206,027,397	551,293,835,616
II. Short-term financial investments	**120**		**8,589,293,266,069**	**7,836,230,898,630**
1. Trading securities	121	V.2.1	49,999,923,600	-
2. Provision for impairment of trading securities (*)	122		-	-
3. Held-to-maturity investments	123	V.2.2	8,539,293,342,469	7,836,230,898,630
III. Short-term receivables	**130**		**1,374,607,240,441**	**1,203,741,486,917**
1. Short-term trade receivables	131	V.3	1,169,968,944,397	936,653,716,352
2. Short-term advances to suppliers	132		153,330,248,626	208,293,995,929
3. Short-term inter-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Short-term loan receivables	135	V.4	639,639,855,526	580,656,601,369
6. Other short-term receivables	136	V.6	(588,370,476,766)	(521,862,826,727)
7. Provision for short-term doubtful debts (*)	137	V.5	38,668,658	-
8. Deficits in assets awaiting solution	139		-	-
IV. Inventories	**140**	**V.7**	**2,293,530,682,466**	**3,222,557,558,350**
1. Inventories	141		2,293,534,292,651	3,222,561,168,535
2. Provision for devaluation of inventories (*)	142		(3,610,185)	(3,610,185)
V. Short-term Biological Assets	**150**		-	-
1.Livestock held for short-term production (single-cycle yield)	151		-	-
2.Seasonal crops or crops with a single short-term harvest	152		-	-
3.Allowance for impairment of short-term biological assets (*)	153		-	-
VI. Other short-term assets	**160**		**712,057,732,929**	**676,071,847,042**
1. Short-term prepayments	161	V.14.a	42,939,561,252	35,314,442,938
2. Value added tax deductibles	162		669,118,171,677	640,757,404,104
3. Taxes and other receivables from the State budget	163		-	-
4. Government bond sale and repurchase transactions	164		-	-
5. Other short-term assets	165		-	-
B - NON-CURRENT ASSETS (200=210+220+230+240+250+260)	**200**		**3,713,617,709,154**	**3,558,094,535,495**
I. Long-term receivables	**210**		**845,000,000**	**845,000,000**
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Operating capital contributed to dependent units	213		-	-
4. Long-term inter-company receivables	214		-	-
6. Other long-term receivables	215	V.4	845,000,000	845,000,000

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7. Provision for long-term doubtful debts (*)	216		-	-
II. Fixed assets	**220**		**2,691,534,083,686**	**2,396,340,219,485**
1. Tangible fixed assets	221	V.9	1,870,688,864,937	1,554,805,319,944
- Cost	222		11,918,173,913,130	11,447,081,467,512
- Accumulated depreciation (*)	223		(10,047,485,048,193)	(9,892,276,147,568)
2. Finance lease assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible assets	227	V.10	820,845,218,749	841,534,899,541
- Cost	228		1,196,150,799,733	1,206,531,675,433
- Accumulated depreciation (*)	229		(375,305,580,984)	(364,996,775,892)
III. Long-term Biological Assets	**230**		-	-
1. Livestock held for recurring production	231		-	-
a) Livestock for recurring production not yet mature	232		-	-
b) Livestock for recurring production at the mature stage	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Livestock held for long-term single-harvest production	236		-	-
3. Seasonal crops or crops with a single long-term harvest	237		-	-
4. Allowance for impairment of long-term biological assets (*)	238		-	-
VI. Investment property	240	V.13	**166,287,074,389**	**171,089,151,649**
- Cost	241		317,953,542,202	317,953,542,202
- Accumulated depreciation (*)	242		(151,666,467,813)	(146,864,390,553)
IV. Long-term assets in progress	**250**	**V.8**	**129,853,522,848**	**249,334,133,600**
1. Long-term work in progress	251		-	-
2. Long-term construction in progress	252		129,853,522,848	249,334,133,600
VI. Long-term financial investments	**260**	**V.2.3**	**408,053,000,000**	**408,053,000,000**
1. Investments in subsidiaries	261		386,250,000,000	386,250,000,000
2. Investments in joint-ventures, associates	262		680,903,000,000	680,903,000,000
3. Equity investments in other entities	263		20,502,000,000	20,502,000,000
4. Provision for impairment of long-term financial investments (*)	264		(679,602,000,000)	(679,602,000,000)
5. Held-to-maturity investments	265		-	-
6.Allowance for impairment of long-term held-to-maturity investments (*)	266		-	-
VII. Other long-term assets	**270**		**317,045,028,231**	**332,433,030,761**
1. Long-term prepayments	271	V.14.b	32,431,327,459	31,905,994,656
2. Deferred tax assets	272	V.26.a	130,833,476,779	136,737,900,697
3. Long-term reserved spare parts	273		130,842,742,861	140,851,654,276
4. Other long-term assets	274	V.15	22,937,481,132	22,937,481,132
TOTAL ASSETS (270=100+200)	**280**		**17,821,591,776,348**	**17,322,150,716,709**
C - LIABILITIES (300=310+330)	**300**		**6,535,347,023,546**	**5,987,091,763,297**
I. Current liabilities	**310**		**6,323,523,713,068**	**5,904,345,531,514**
1. Short-term trade payables	311	V.17	821,853,388,247	673,207,944,265
2. Short-term advances from customers	312		227,204,616,322	248,092,206,503
3.Dividends payable	313	V.18	1,046,785,018,494	26,911,242,994
4.Current taxes and other statutory obligations payable	314	V.19	193,575,301,181	83,150,794,169
5. Payables to employees	315		229,952,018,959	193,703,054,736
6. Short-term accrued expenses	316	V.20	394,828,394,023	142,508,635,557
7. Short-term inter-company payables	317		-	-

8. Payables relating to construction contracts under percentage of completion method	318		-	-
9. Short-term unearned revenue	319	V.22	1,312,484,121	31,818,181
10. Other current payables	320	V.21	192,962,703,390	75,345,085,619
11. Short-term loans and obligations under finance leases	321	V.16	3,121,398,571,376	4,153,180,521,176
12. Short-term provisions	322	V.25	29,023,888,072	302,594,636,113
13. Bonus and welfare funds	323		64,627,328,883	5,619,592,201
14. Price stabilization fund	324		-	-
15. Government bond sale and repurchase transactions	325		-	-
II. Long-term liabilities	**330**		**211,823,310,477**	**82,746,231,782**
1. Long-term trade payables	331	V.17	-	-
2. Long-term advances from customers	332		-	-
3. Non-current taxes and other statutory obligations payable	333		-	-
4. Long-term accrued expenses	334		-	-
5. Inter-company payables regarding operating capital	335		-	-
6. Long-term inter-company payables	336		-	-
7. Long-term unearned revenue	337	V.22	-	-
8. Other long-term payables	338	V.21	4,224,658,000	4,224,658,000
9. Long-term loans and obligations under finance leases	339	V.16	-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342	V.26.b	-	-
13. Long-term provisions	343	V.25	-	-
14. Scientific and technological development fund	344		207,598,652,477	78,521,573,782
D - EQUITY (400=410+430)	**400**	**V.27**	**11,286,244,752,802**	**11,335,058,953,412**
I. Owner's equity	**410**		-	-
1. Owner's contributed capital	411		6,799,907,610,000	6,799,907,610,000
- Ordinary shares carrying voting rights	411a		6,799,907,610,000	6,799,907,610,000
- 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		2,130,176,124,537	1,816,329,828,566
9. Enterprise reorganisation support fund	419		-	-
11. Retained earnings	420		2,337,277,928,527	2,699,938,425,108
- Retained earnings accumulated to the prior year end	420a		1,217,268,597,637	1,515,832,099,481
- Retained earnings of the current year	420b		1,120,009,330,890	1,184,106,325,627
TOTAL RESOURCES (440=300+400)	**440**		**17,821,591,776,348**	**17,322,150,716,709**

Ho Chi Minh City, date 30/7/2025

Preparer	Chief Accountant	Executive Officer
Trinh Thi Bich Lien	Le Hong Quan	Tran Thi Phuong Thao

TỔNG CÔNG TY PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ
PHÚ MỸ

PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION
Address: No. 43 Mac Dinh Chi Street, Sai Gon Ward, Ho Chi Minh City

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FORM B 02-DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

Income Statement

For the period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Quarter II		Accumulated from the beginning of the year	
			2026	2025	2026	2025
1	2	3	4	5	6	7
1. Gross revenue from goods sold and services rendered	01	VI.1	5,680,857,951,735	4,939,430,840,370	10,629,011,128,233	8,470,213,150,498
2. Deductions	02	VI.2	69,847,627,902	98,420,879,067	136,349,435,333	155,274,485,999
3. Net revenue from goods sold and services rendered (10=01-02)	10		5,611,010,323,833	4,841,009,961,303	10,492,661,692,900	8,314,938,664,499
4. Cost of sales	11	VI.3	4,070,685,619,605	4,060,865,415,233	8,109,160,417,732	6,954,158,589,074
5. Gross profit from goods sold and services rendered (20=10-11)	20		1,540,324,704,228	780,144,546,070	2,383,501,275,168	1,360,780,075,425
6. Gain/(loss) from disposal and liquidation of investment properties	21	VI.4	-	-	-	-
7. Financial income	22	VI.5	182,960,838,900	95,645,620,893	262,287,569,181	125,713,721,912
8. Financial expenses	23	VI.6	34,801,574,338	40,704,833,872	79,119,840,478	67,058,005,734
- In which: Interest expense	24		33,933,883,873	32,721,323,598	78,252,150,013	57,735,390,192
9. Selling expenses	25	VI.9	263,383,449,607	225,389,151,906	507,328,985,857	437,577,739,037
10. General and administration expenses	26	VI.9	390,357,743,908	166,059,288,766	551,549,304,567	305,222,366,825
11. Operating profit (30=20+(21-22)-(25+26))	30		1,034,742,775,275	443,636,892,419	1,507,790,713,447	676,635,685,741
12. Other income	31	VI.7	25,503,891,479	1,702,264,082	26,284,676,655	3,686,002,793
13. Other expenses	32	VI.8	379,551,751	997,731,052	908,925,229	2,162,764,159
14. Profit from other activities (40=31-32)	40		25,124,339,728	704,533,030	25,375,751,426	1,523,238,634
15. Accounting profit before tax (50=30+40)	50		1,059,867,115,003	444,341,425,449	1,533,166,464,873	678,158,924,375
16. Current corporate income tax expense	51	VI.11	183,592,840,091	66,333,194,591	278,252,710,065	102,018,915,219
17. Deferred corporate tax income	52	VI.11	5,904,423,918	12,154,378,628	5,904,423,918	12,154,378,628
18. Net profit after corporate income tax (60=50-51-52)	60		870,369,850,994	365,853,852,230	1,249,009,330,890	563,985,630,528
19. Basic earnings per share (*)	70		-	-	-	-
20. Diluted earnings per share (*)	71		-	-	-	-

Ho Chi Minh City, 30/7/2026

Preparer | **Chief Accountant** | **Executive Officer**

TỔNG CÔNG TY PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ PHUMỸ

Trinh Thi Bich Lien | **Le Hong Quan** | **Tran Thi Phuong Thao**

PETROVIETNAM FERTILIZER AND CHEMICALS CORPORATION
Address: No. 43 Mac Dinh Chi Street, Sai Gon Ward, Ho Chi Minh City

FORM B 03-DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

CASH FLOW STATEMENT

(Indirect method)

For the period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Codes	Notes	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	**01**		**1,533,166,464,873**	**678,158,924,375**
2. Adjustments for:				
- Depreciation and amortisation of fixed assets and investment properties	02		170,319,782,977	193,105,120,813
- Provisions	03		(207,063,098,002)	148,102,458,729
- Foreign exchange losses arising from translating foreign currency items	04		-	(6,917,805)
- Gain from investing activities	05		(286,125,684,848)	(118,741,460,434)
- Interest expense	06		79,119,840,478	57,735,390,192
- Other adjustments	07			
3. Operating profit before movements in working capital	**08**		**1,289,417,305,478**	**958,353,515,870**
- Increase, decrease in receivables	09		(173,868,612,650)	(575,276,146,796)
- Increase, decrease in inventories	10		929,026,875,884	(109,407,246,665)
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		719,039,128,384	1,108,485,728,007
- Increase, decrease in prepaid expenses	12		(13,872,773,590)	(20,863,609,399)
- Decreases in trading securities	13		(49,999,923,600)	
- Interest paid	14		(88,334,993,262)	(57,532,648,989)
- Corporate income tax paid	15		(163,307,425,254)	(80,564,739,630)
- Other cash inflows	16			
- Other cash outflows	17		(505,452,943,148)	(68,102,200,163)
Net cash generated by/(used in) operating activities	**20**		**1,942,646,638,242**	**1,158,844,723,454**
II. Cash flows from investing activities				
1. Acquisition and construction of fixed assets and other long-term assets	21		(471,092,445,618)	(53,892,923,596)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		53,134,220,000	
3. Cash outflow for lending, buying debt instruments of other entities	23		(8,749,000,000,000)	(11,079,000,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24		8,349,000,000,000	9,429,000,000,000
5. Equity investments in other entities	25			
6. Cash recovered from investments in other entities	26			
7. Interest earned, dividends and profits received	27		220,124,292,189	223,130,482,363
Net cash generated by/(used in) by investing activities	***30***		**(597,833,933,429)**	**(1,485,559,321,337)**
III.Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31			
2. Capital withdrawals, buy-back of issued shares	32			
3. Proceeds from borrowings	33	VII.3	3,802,865,448,376	3,587,584,871,671
4. Repayment of borrowings	34	VII.4	(4,834,647,398,176)	(3,406,130,863,029)
5. Repayment of obligations under finance leases	35			
6. Dividends and profits paid	36		-	(43,680,240)
Net cash generated by/(used in) financing activities	**40**		**(1,031,781,949,800)**	**181,410,328,402**
Net increases/(decreases) in cash (50=20+30+40)	**50**		**313,030,755,013**	**(145,304,269,481)**
Cash and cash equivalents at the beginning of the period	**60**		**825,454,390,276**	**586,545,559,539**
Effects of changes in foreign exchange rates	61		-	530,579,146

Cash and cash equivalents at the end of the period (70=50+60+61)	70		1,138,485,145,289	441,771,869,204

Ho Chi Minh City, date 30/7/2025

Preparer	Chief Accountant	Executive Officer
Trinh Thi Bich Lien	Le Hong Quan	Tran Thi Phuong Thao

TỔNG CÔNG TY PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ PHUMY

NOTES TO THE FINANCIAL STATEMENTS

For the second quarter of 2026

I. NATURE OF OPERATIONS

1. Ownership structure

PetroVietnam Fertilizer and Chemicals Corporation – Joint Stock Company (the "Corporation") was established under Enterprise Registration Certificate No. 4103007696, initially issued on 31 August 2007 and amended for the 17th time on 9 September 2025.

As at 30 June 2026, charter capital amounted to VND 6,799,907,610,000, comprising 679,990,761 ordinary shares with par value of VND 10,000 per share. The shares are listed on the Ho Chi Minh City Stock Exchange (HOSE) under ticker DPM.

The parent company is Vietnam National Industry – Energy Group, holding 59.59% of charter capital.

2. Business lines and principal activities

The Corporation operates in manufacturing and trading of fertilizers, ammonia, industrial gases and chemical products; provision of technical services; real estate business; electricity generation; logistics and transportation services.

The principal activity is the production and trading of fertilizers for agricultural use.

3. Normal operating cycle

The normal operating cycle of the Corporation does not exceed 12 months.

4. Corporate structure

As at 31 March 2026, the Corporation's dependent units are as follows:

No	Name	Address
1	Phu My Fertilizer Plant	Phu My 1 Industrial Park, Phu My Ward, Ho Chi Minh City, Vietnam
2	Petrochemicals Trading Branch	43 Mac Dinh Chi Street, Sai Gon Ward, Ho Chi Minh City, Vietnam
3	Cambodia Branch (i)	Phnom Penh, Cambodia
4	Project Management and Development Branch	Phu My 1 Industrial Park, Phu My Ward, Ho Chi Minh City, Vietnam

5	Research and Application Center	Phu My 1 Industrial Park, Phu My Ward, Ho Chi Minh City, Vietnam

According to Decision of the Board of Directors No.313/QD-PBHC dated 26 June 2014, the Corporation's Board of Directors approved the plan to liquidate the Corporation's branch at Cambodia. The Corporation is in process of liquidating its branch in Cambodia.

5. Employees

Total employees as at 30 June 2026: 1,576 (31 December 2025: 1,567).

II. ACCOUNTING PERIOD AND PRESENTATION CURRENCY

Financial year: from 1 January to 31 December.

The financial statements are presented in Vietnamese Dong (VND) under the historical cost basis.

III. ACCOUNTING STANDARDS AND REGIME

The financial statements are prepared in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and relevant legal regulations.

IV. ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Corporation in the preparation of these consolidated financial statements, are as follows:

Exchange rates applied in accounting

Oreign currency transactions are translated at the exchange rate at the transaction date, being the average transfer buying and selling rate of the Company's principal bank.

Estimates

The preparation of consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to consolidated financial reporting requires the Executive Board to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the Executive Board's best knowledge, actual results may differ from those estimates.

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Corporation and enterprises controlled by the Corporation (its subsidiaries) up to 31 March 2026. This control is achieved where the Corporation has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Corporation.

All inter-company transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

Investments in associates

An associate is an entity over which the Corporation has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting. Interests in associates are carried in the consolidated balance sheet at cost as adjusted by post-acquisition changes in the Corporation's share of the net assets of the associate. Losses of an associate in excess of the Corporation's interest in that associate (which includes any long-term interests that, in substance, form part of the Corporation's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Corporation, unrealised profits and losses are eliminated to the extent of the Corporation's interest in the relevant associate.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Corporation has the positive intent or ability to hold to maturity, including term deposits at banks held to maturity to earn periodic interest.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the consolidated income statement on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less provision for impairment of held-to-maturity investments.

Provision for impairment of held-to-maturity investments is made in accordance with prevailing accounting regulations.

Equity investments in other entities

Equity investments in other entities represent the Corporation's investments in ordinary shares of the entities over which the Corporation has no control, joint control or significant influence.

Equity investments in other entities are carried at cost less provision for impairment of such investments.

Provisions for impairment of investments in other entities are made in accordance with prevailing accounting regulations.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are recorded under the perpetual method. Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Issue cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for their intended use. The costs of tangible fixed assets formed from construction investment by contractual mode or self-construction or self-generating process are the settled costs of the invested construction projects in accordance with the prevailing State's regulations on investment and construction management, directly-related expenses and registration fee (if any). In the event the construction project has been completed and put into use but the settled costs thereof have not been approved, the cost of tangible fixed assets is recognized at the estimated cost based on the actual cost incurred. The estimated cost will be adjusted according to the settled costs approved by competent authorities.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

	Years
Buildings, structures	3 - 25
Machinery, equipment	3 - 15
Motor vehicles	5 - 10
Office equipment	3 - 9
Others	3 - 15

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the consolidated income statement.

Leases

All other leases are classified as operating leases.

The Corporation as lessor

Rental income from operating leases is recognized on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are charged to the income statement when incurred.

The Corporation as lessee

Leases where substantially all the rewards and risks of ownership of assets remain with the lessing company are accounted for as operating leases. Rentals payable under operating leases are charged to the consolidated income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivables as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Intangible assets and amortization

Land use rights

Intangible assets represent land use rights that are stated at cost less accumulated amortisation. Definite land use rights are amortised using the straight-line method over the duration of the right to use the land from 32 years to 50 years while indefinite-term land use rights are not amortized.

Copyrights

The copyrights are initially recognized at purchase price and amortised using the straight-line basis over their estimated useful lives from 5 to 15 years.

Computer software and other intangible assets

Computer software and other intangible assets are initially recognized at purchase prices and amortised using the straight-line basis over their estimated useful lives from 3 to 12 years.

Investment properties

Investment properties are composed of land use rights, buildings and structures held by the Corporation to earn rentals. Investment properties held to earn rentals are stated at cost less accumulated depreciation. The costs of purchased investment properties comprise their purchase prices and any directly attributable expenditures, such as professional fees for legal services, property transfer taxes and other related transaction costs. The costs of self-constructed investment properties are the finally accounted construction or directly attributable costs of the properties.

The Corporation does not depreciate investment properties, which is indefinite land use rights. The remaining investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Definite land use rights	50
Buildings, structures	7 - 25

Construction in progress

Properties in the course of construction for production, rental or administrative purposes or for other purposes are carried at cost. The cost includes any costs that are necessary to form the asset including construction cost, equipment cost, interest expense and other related costs in accordance with the Corporation's accounting policy. Such costs will be included in the estimated costs of the fixed assets (if settled costs have not been approved) when they are put into use.

According to the State's regulations on investment and construction management, the settled costs of completed construction projects are subject to approval by appropriate level of competent authorities. The final costs of these completed construction projects may vary depending on the final approval by competent authorities.

Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods, including insurance premiums, fixed assets repair costs, land, office and rental fees, maintenance costs of information technology systems, tools and supplies issued for use awaiting allocation and other types of prepayments.

Insurance premiums represent the insurance payment in advance and charged into the consolidated income statement based on the straight-line basis over the rental term.

Fixed assets repair costs represent expenses for repairing offices, warehouses, internal roads, etc., which are expected to provide future economic benefits to the Corporation and are allocated to the consolidated income statement using the straight-line method in accordance with current regulations.

Land and office rentals represent the land and office rental paid in advance and allocated into the consolidated income statement based on the straight-line basis over the rental term.

Maintenance costs of information technology systems are recognized based on contract purchase price and amortized to the consolidated income statement on a straight-line basis over a specified period in accordance with the current prevailing accounting regulations.

The costs of tools and supplies issued for use awaiting allocation, small tools, supplies and spare parts issued for consumption which are expected to provide future economic benefits to the Corporation and are charged to the consolidated income statement on the straight-line basis in accordance with the current prevailing accounting regulations.

The other types of prepayments comprised support service expenses, catalyst exenses and other types of prepayment which are expected to provide future economic benefits to the

Corporation and charged to the consolidated income statement on the straight-line basis in accordance with the current prevailing accounting regulations.

Payable provisions

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.

Phu My Fertilizer Plant accrued the estimated repair cost to annual expense for fixed assets with periodic overhaul. If actual amount is higher than accrued amount, the difference is recorded as an increase in expenses. If actual amount is lower than the accrued amount, the difference is recorded as a decrease in expense during the year.

Revenue recognition

Revenue from sale of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

(a) the Corporation has transferred to the buyer the significant risks and rewards of ownership of the goods;
(b) the Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
(c) the amount of revenue can be measured reliably;
(d) it is probable that the economic benefits associated with the transaction will flow to the Corporation; and
(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several years, revenue is recognised in each year by reference to the percentage of completion of the transaction at the consolidated balance sheet date of that year. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) the amount of revenue can be measured reliably;
(b) it is probable that the economic benefits associated with the transaction will flow to the Corporation;
(c) the percentage of completion of the transaction at the consolidated balance sheet date can be measured reliably; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Corporation's right to receive payment has been established.

Sales deductions

Sales deductions include trade discount and sales allowances.

Sales deductions incurred in the same year of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that year. In case that sales deductions and sales allowances for sales of products, goods or rendering of services sold in the year incurred after the balance sheet date but before the issuance of the consolidated financial statements, the Company recorded asrevenue deductions for the year.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the balance sheet date are retranslated at the exchange rates of commercial bank where the Company usually transacts on the same date. Exchange differences arising from the translation of these accounts are recognised in the consolidated income statement.

Borrowing costs

Borrowing costs are recognised in the income statement in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the year when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Corporation intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

V. Notes to items presented in the statement of financial position

1 CASH AND CASH EQUIVALENTS

	30/06/2026 VND	01/01/2026 VND
- Cash on hand	1,562,587,180	2,066,964,140
- Bank demand deposits	851,716,530,712	272,093,590,520
- Cash in transit	-	-
- Cash equivalents (*)	285,206,027,397	551,293,835,616
Total	**1,138,485,145,289**	**825,454,390,276**

(*) Details of demand deposits

Bank Name	**30/06/2026**	**01/01/2026**
Vietcombank	80,389,183,521	98,703,268,085
Vietinbank	257,307,864,269	33,999,378,565
BIDV	57,765,279,222	46,580,245,419
TPBank	189,120,223,520	13,048,513,241
MB	26,452,720,218	34,648,193,444
MBV	171,518,687,873	3,631,634
LPBank	34,830,980,777	22,743,313,105
Others	34,331,591,312	22,367,047,027
Total	**851,716,530,712**	**272,093,590,520**

(**) Details of cash equivalents

Bank Name	**30/06/2026 VND**	**01/01/2026 VND**
Vietcombank - Tan Dinh Branch	-	100,001,369,863
BIDV - Thu Thiem Branch	-	200,002,739,726
VIB - Sai Gon Branch	-	151,288,356,164
TPBank	-	100,001,369,863
MBV - Ho Chi Minh Branch	285,206,027,397	-
Others	-	-
Total	**285,206,027,397**	**551,293,835,616**

2. FINANCIAL INVESTMENTS

2.1 Trading securities

		30/06/2026			**01/01/2026**	
Trading securities	**Cost**	**Carrying amount**	**Provision amount**	**Cost**	**Carrying amount**	**Provision amount**
Bonds	49,999,923,600	49,999,923,600	-	-	-	-

As at 30 June 2026, PVFCCo's trading securities comprised bonds issued by Fortune Vietnam Joint Stock Commercial Bank (LPBank), with bond code LPB125006 and a holding period of 91 days. The fair value of the bonds was determined based on the repurchase price committed by LPBank Securities Joint Stock Company under Bond Purchase and Sale Contract No. 003/010426/B/LPB125006/TPNH.LPB125006.KHTC.1.

Under the Contract, the repurchase date was 1 July 2026. As the repurchase date was immediately subsequent to the end of the accounting period, the fair value of the investment as at 30 June 2026 approximated its carrying amount, and the difference was considered immaterial.

On 1 July 2026, LPBank Securities Joint Stock Company repurchased all of the above-mentioned bonds for a total consideration of VND 51,022,166,800, comprising the principal amount of VND 49,999,923,600 and interest income of VND 1,022,243,200 PVFCCo received the proceeds in full. Accordingly, PVFCCo did not recognise any allowance for diminution in value of these bonds. Transaction costs associated with the purchase and sale of the bonds were separately recognised as finance costs.

2.2 Held-to-maturity investments

	30/06/2026 Cost	30/06/2026 Carrying amount	30/06/2026 Provision amount	01/01/2026 Cost	01/01/2026 Carrying amount	01/01/2026 Provision amount
a. Short-term						
***Term deposits**	8,539,293,342,469	8,539,293,342,469	-	7,836,230,898,630	7,836,230,898,630	-
Of which, the bank constitutes 10% of the total balance						
MSB – Ho Chi Minh Branch	606,498,630,137	606,498,630,137	-	805,287,945,205	805,287,945,205	-
LPBank	1,013,534,520,548	1,013,534,520,548	-	603,383,561,644	603,383,561,644	-
MB – Sai Gon Branch	863,695,616,439	863,695,616,439	-	1,010,492,328,767	1,010,492,328,767	-
SHB - Nam Dinh Branch	1,113,857,397,259	1,113,857,397,259	-	1,007,793,561,643	1,007,793,561,643	-
TPBank	919,448,219,177	919,448,219,177	-	813,627,397,260	813,627,397,260	-
Agribank – Ly Thuong Kiet Branch	4,022,258,958,909	4,022,258,958,909	-	3,595,646,104,111	3,595,646,104,111	-
Khác	-	-	-	-	-	-
***Others**	-	-	-	-	-	-
b. Long-term						-
	8,539,293,342,469	**8,539,293,342,469**	-	**7,836,230,898,630**	**7,836,230,898,630**	
	8,539,293,342,469	8,539,293,342,469	-	7,836,230,898,630	7,836,230,898,630	-

2.2 Long-term financial investments

	30/06/2026 Cost	30/06/2026 Carrying amount	30/06/2026 Provision amount	01/01/2026 Cost	01/01/2026 Carrying amount	01/01/2026 Provision amount
Investments in subsidiaries						
Northern PetroVietnam Fertilizer and Chemicals JSC (i)	90,000,000,000	90,000,000,000	-	90,000,000,000	90,000,000,000	-
Central PetroVietnam Fertilizer and Chemicals JSC (i)	75,000,000,000	75,000,000,000	-	75,000,000,000	75,000,000,000	-
SouthEast PetroVietnam Fertilizer and Chemicals JSC (i)	93,750,000,000	93,750,000,000	-	93,750,000,000	93,750,000,000	-
SouthWest PetroVietnam Fertilizer and Chemicals JSC (i)	127,500,000,000	127,500,000,000	-	127,500,000,000	127,500,000,000	-
	386,250,000,000	**386,250,000,000**	-	**386,250,000,000**	**386,250,000,000**	-

	30/06/2026			01/01/2026		
	Cost	Carrying amount	Provision amount	Cost	Carrying amount	Provision amount
Investments in associates						
PetroVietnam Urban Development JSC	100,000,000,000		(100,000,000,000)	100,000,000,000		(100,000,000,000)
Viet Nam Petrochemical and Fiber Joint Stock Company	562,700,000,000		(562,700,000,000)	562,700,000,000		(562,700,000,000)
Dam Phu My Packaging Joint Stock Company (i)	18,203,000,000	18,203,000,000	-	18,203,000,000	18,203,000,000	-
	680,903,000,000	**18,203,000,000**	**(662,700,000,000)**	**680,903,000,000**	**18,203,000,000**	**(662,700,000,000)**
Equity investments in other entities						
Petroleum Information Technology Telecom and Automation JSC	3,600,000,000			3,600,000,000		
Ut Xi Aquatic Products Processing Corporation	16,902,000,000	-	(16,902,000,000)	16,902,000,000	-	(16,902,000,000)
	20,502,000,000	**-**	**(16,902,000,000)**	**20,502,000,000**	**-**	**(16,902,000,000)**

	2026	2025
Summary of the performance of subsidiaries and associates during the year		
Northern PetroVietnam Fertilizer and Chemicals JSC	Profit	Profit
Central PetroVietnam Fertilizer and Chemicals JSC	Profit	Profit
SouthEast PetroVietnam Fertilizer and Chemicals JSC	Profit	Profit
SouthWest PetroVietnam Fertilizer and Chemicals JSC	Profit	Profit
Associates		
PetroVietnam Urban Development JSC	Ceased operations	Ceased operations
Viet Nam Petrochemical and Fiber Joint Stock Company	Loss	Loss
Dam Phu My Packaging Joint Stock Company	Profit	Profit

3. TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Short-term trade receivables from other parties				
Stavian Industrial Metal Joint Stock Company	304,493,903,473	-	580,726,846,302	-
Thien Long Trading Company Limited	-	-	62,150,000,000	-
Tuong Nguyen Trading Service Import Export Company Limited	-	-	54,903,876,215	-
Phu My Chemical and Construction Company Limited	-	-	18,386,789,947	-
Kim Phong Technical Chemical Joint Stock Company	6,904,414,074	-	14,265,016,741	-
F.A Joint Stock Company	28,018,947,732	-	4,489,311,666	-
Toan Van General Trading Joint Stock Company	50,820,892,340	-	-	-
Phu My SOP Joint Stock Company	-	-	10,000,000,000	-
AMEROPA ASIA PTE LTD	-	-	-	-
Other customers	57,724,422,470	-	42,798,966,603	-
Total	**447,962,580,089**		**787,720,807,474**	
b. Long-term trade receivables from other parties	-	-	-	-
Total	-	-	-	-
c. Short-term trade receivables from related parties				
SouthWest PetroVietnam Fertilizer and Chemicals JSC	266,614,836,000	-	69,210,873,881	-
Central PetroVietnam Fertilizer and Chemicals JSC	244,279,740,000	-	1,958,400,000	-
SouthEast PetroVietnam Fertilizer and Chemicals JSC	162,066,289,936	-	44,364,279,848	-
PetroVietnam Gas Joint Stock Corporation (PV GAS)	2,064,806,000	-	1,806,840,000	-
PTSC Thanh Hoa General Petroleum Services Port Joint Stock Company	210,000,000	-	105,000,000	-
PetroVietnam Power Renewable Energy Joint Stock Company	-	-	280,899,869	-
PetroVietnam Ca Mau Fertilizer Joint Stock Company	40,953,757,245	-	25,832,398,120	-
Vietnam Petrochemical and Fiber Joint Stock Company (VNPOLY)	1,420,967,900		1,420,967,900	
Drilling Fluids and Oilfield Services Company Limited (DFOS)	-		969,593,976	
PVChem Industrial Technical Services Company Limited	102,600,000		345,992,000	
PVChem-Tech Company Limited	1,003,688,696		2,637,663,284	
Cuu Long Petroleum Operating Company Limited (PVEP-Cuu Long)	3,289,678,531		-	

Total	**722,006,364,308**	**-**	**148,932,908,878**	**-**
Total	**1,169,968,944,397**	**-**	**936,653,716,352**	**-**

4. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Carrying amount	**Provision amount**	**Carrying amount**	**Provision amount**
a. Short-term				
Receivables for dividends and distributed profits	-	-	-	-
Receivables from employees	11,723,119,260	-	6,852,891,040	-
Short-term deposits	149,000,000	-	149,000,000	-
Viet Nam Petrochemical and Fiber Joint Stock Company	478,978,479,124	(478,427,209,477)	412,470,829,085	(411,919,559,438)
- Receivables relating to guarantee	471,135,366,984	(471,135,366,984)	404,627,716,945	(404,627,716,945)
- Other receivables	7,843,112,140	(7,291,842,493)	7,843,112,140	(7,291,842,493)
PetroVietnam Trade and Services Joint Stock Company (formerly known as PetroVietnam Trade Union Finance Investment Corporation) (ii)	109,943,267,289	(109,943,267,289)	109,943,267,289	(109,943,267,289)
Other short-term receivables	38,845,989,853	-	51,240,613,949	-
	639,639,855,526	**(588,370,476,766)**	**580,656,601,363**	**(521,862,826,727)**
Trong đó:				
Other short-term receivables from related parties	*588,921,746,413*	*(588,370,476,766)*	*543,236,640,816*	*(521,862,826,727)*
Viet Nam Petrochemical and Fiber Joint Stock Company	478,978,479,124	(478,427,209,477)	412,470,829,085	(411,919,559,438)
PetroVietnam Trade and Services Joint Stock Company	109,943,267,289	(109,943,267,289)	109,943,267,289	(109,943,267,289)
SouthEast PetroVietnam Fertilizer and Chemicals JSC	-		9,375,000,000	
PVI Ho Chi Minh City Insurance Company	-		9,277,078,688	
Pvcombank	-		2,170,465,754	
b. Long-term				
Long-term deposits	845,000,000	-	845,000,000	-
	845,000,000	**(521,862,826,727)**	**845,000,000**	**(521,862,826,727)**
Total	**640,484,855,526**	**(588,370,476,766)**	**581,501,601,363**	**(521,862,826,727)**

5. Assets shortage awaiting resolution

	30/06/2026		01/01/2026	
	Quantity	Amount	Quantity	Amount
a. Cash	-	-	-	-
b. Inventories	3.606	36,668,658		
c. Fixed assets	-	-	-	-
d. Other assets	-	-	-	-
Total	3.606	36,668,658	-	-

6. BAD DEBTS

	30/06/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
PetroVietnam Trade and Services JSC(i)	109,943,267,289	-	109,943,267,289	-
- Principal receivable from entrusted investment	*101,497,868,000*	-	*101,497,868,000*	-
- Accrued interest from entrusted investment	*8,445,399,289*	-	*8,445,399,289*	-
Viet Nam Petrochemical and Fiber Joint Stock Company (ii)	445,689,186,060	551,269,647	412,470,829,085	551,269,647
- Receivables relating to reciprocal guarantee commitments	*471,135,366,984*		*404,627,716,945*	
- Other receivables	*7,843,112,140*	*551,269,647*	*7,843,112,140*	*551,269,647*
	588,921,746,413	**551,269,647**	**522,414,096,374**	**551,269,647**

	30/06/2026	01/01/2026
Provision for doubtful debts	**588,370,476,766**	**521,862,826,727**

7. INVENTORIES

	30/06/2026		01/01/2026	
	Cost	Provison	Cost	Provison
a. Inventories				
Goods in transit	305,522,774,095		109,519,366,331	
Raw materials	375,952,352,785	(3,610,185)	863,220,978,143	(3,610,185)
Tools and supplies	5,957,755,650		6,478,037,397	
Work in progress	5,979,213,906		37,112,398,480	
Finished and semi-finished goods	590,659,231,526		1,334,453,377,066	
Merchandise	1,009,397,781,835		871,764,989,678	
Goods on consignment	65,182,854		12,021,440	
	2,293,534,292,651	**(3,610,185)**	**3,222,561,168,535**	**(3,610,185)**

b. Long-term reserved spare parts	130,842,742,861	-	140,851,654,276	-
Total	2,424,377,035,512	(3,610,185)	3,363,412,822,811	(3,610,185)

8. Long-term assets under construction

	30/06/2026		01/01/2026	
	Giá gốc	Giá trị có thể thu hồi	Giá gốc	Giá trị có thể thu hồi
a. Long-term production and business costs in progress	-	-	-	-
b. CONSTRUCTION IN PROGRESS				
Upgrading the Urea plant	48,236,756,243	48,236,756,243	154,875,214,250	154,875,214,250
H2O2	5,535,813,217	5,535,813,217	5,535,813,217	5,535,813,217
Tay Ninh warehouse	29,132,052,943	29,132,052,943	29,132,052,943	29,132,052,943
Other projects	46,948,900,445	46,948,900,445	59,791,053,190	59,791,053,190
Total	**129,853,522,848**	**129,853,522,848**	**249,334,133,600**	**249,334,133,600**

9. Movements in tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others VND	Total VND
COST						
Opening balance	**2,685,577,334,036**	**8,041,129,310,273**	**72,875,952,799**	**300,144,630,959**	**347,354,239,445**	**11,447,081,467,512**
Additions	255,220,000	464,641,605,796	1,076,000,000	6,232,857,164	-	**472,205,682,960**
Transfers from construction in progress	29,561,895,938	-	-	-	-	**48,365,403,674**
Other increases		-				-
Transferred to investment properties						-
Disposals	(3,593,643,000)			(26,940,978,957)		**(30,534,621,957)**
Other decreases		(140,511,323)				**(140,511,323)**
Closing balance	**2,711,800,806,974**	**8,505,630,404,746**	**73,951,952,799**	**279,436,509,166**	**347,354,239,445**	**11,918,173,913,130**
ACCUMULATED DEPRECIATION						
Opening balance	**1,914,856,406,362**	**7,356,240,591,133**	**53,729,337,196**	**248,796,363,231**	**318,653,449,663**	**9,892,276,147,568**
Additions	67,606,135,396	99,484,347,299	2,243,559,383	12,859,227,269	2,022,132,740	**184,215,402,087**
Transfers from construction in progress						-
Other increases	425,010,791					**425,010,791**
Transferred to investment properties						-
Disposals	(1,925,011,182)			(26,940,978,957)		**(28,865,990,139)**
Other decreases		(565,522,114)				**(565,522,114)**
Closing balance	**1,980,962,541,367**	**7,455,159,416,318**	**55,972,896,579**	**234,714,611,543**	**320,675,582,403**	**10,047,485,048,193**
NET BOOK VALUE						
Opening balance	**770,720,927,674**	**684,888,719,140**	**19,146,615,603**	**51,348,267,728**	**28,700,789,782**	**1,554,805,319,944**
Closing balance	**730,838,265,607**	**1,050,470,988,428**	**17,979,056,220**	**44,721,897,623**	**26,678,657,042**	**1,870,688,864,937**

10. Movements in intangible assets

	Land use rights	Copyrights	Industrial property rights	Computer software	Other intangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
COST						
Opening balance	**840,306,849,966**		**171,798,370,077**	**154,609,270,295**	**39,817,185,095**	**1,206,531,675,433**
Additions				14,166,117,000		**14,166,117,000**
Internally generated assets						-
Increase from business combinations						-
Other increases						-
Disposals	(24,546,992,700)					**(24,546,992,700)**
Other decreases						-
Closing balance	**815,759,857,266**	-	**182,040,783,899**	**168,775,387,295**	**29,574,771,273**	**1,196,150,799,733**
ACCUMULATED AMORTISATION						
Opening balance	**62,292,931,070**		**159,135,214,542**	**120,460,458,084**	**23,108,172,196**	**364,996,775,892**
Additions	2,573,200,330		1,705,409,069	5,339,277,087	1,664,788,709	**11,282,675,195**
Other increases						-
Disposals						-
Other decreases	(973,870,103)					**(973,870,103)**
Closing balance	**63,892,261,297**	-	**165,645,339,027**	**125,799,735,171**	**19,968,245,489**	**375,305,580,984**
NET BOOK VALUE						
Opening balance	**778,013,918,896**	-	**12,663,155,535**	**34,148,812,211**	**16,709,012,899**	**841,534,899,541**
Closing balance	**751,867,595,969**	-	**16,395,444,872**	**42,975,652,124**	**9,606,525,784**	**820,845,218,749**

13. <u>Movements in investment property</u>

a. Investment properties held for rental

	Opening balance	In the year		Closing balance
		Increse	Decrese	
COST	**317,953,542,202**	-	-	**317,953,542,202**
- Land use rights	99,499,152,000	-	-	99,499,152,000
- Buildings	218,454,390,202	-	-	218,454,390,202
- Buildings and land use rights	-	-	-	-
- Infrastructure	-	-	-	-
ACCUMULATED AMORTISATION	**146,864,390,552**	**4,802,077,261**	-	**151,666,467,813**
- Land use rights	15,692,441,613	498,708,577	-	16,191,150,190
- Buildings	131,171,948,939	4,303,368,684	-	135,475,317,623
- Buildings and land use rights	-	-	-	-
- Infrastructure	-	-	-	-
NET BOOK VALUE	**171,089,151,650**	-	**4,802,077,261**	**166,287,074,389**
- Land use rights	83,806,710,387	-	498,708,577	83,308,001,810
- Buildings	87,282,441,263	-	4,303,368,684	82,979,072,579
- Buildings and land use rights	-	-	-	-
- Infrastructure	-	-	-	-

b. Investment properties held for capital appreciation

	Opening balance	In the year		Closing balance
		Increse	Decrese	
Infrastructure	-	-	-	-
Infrastructure	-			-
Infrastructure	-	-	-	-

14. PREPAYMENTS

	30/06/2026	01/01/2026
	VND	VND
a. Short-term		
Insurance premiums	14,769,858,723	6,445,643,527
Tools and supplies issued for use awaiting allocation	2,266,694,282	8,246,554,561
Maintenance costs of information technology systems	10,075,267,095	16,147,363,171
Others	15,827,741,152	4,474,881,679
	42,939,561,252	35,314,442,938
b. Long-term		
Fixed assets repair expenses	11,611,034,274	14,416,856,552
Tools and supplies issued for use awaiting allocation	11,282,917,691	11,032,001,390
Others	9,537,375,494	6,457,136,714
	32,431,327,459	31,905,994,656

15. Other assets

	31/03/2026	01/01/2026
	VND	VND
a. Short-term		
	-	-
b. Long-term		
Capital contribution to the construction and installation of the Da Nang Petroleum Products Terminal – Phase 1 between PVFCCo and PV Gas LPG Trading Joint Stock Company (PV Gas LPG), formerly PVGasNorth, under Contract No. 85/2011/PVFCCo/PVGasN/HĐGV in the form of a Business Cooperation Contract (BCC)	22,937,481,132	22,937,481,132
	22,937,481,132	22,937,481,132

16. Loans and finance lease liabilities

	Opening balance	In the year			Closing balance
	VND	VND			VND
	Amount	Increases	Decreases	Exchange differences from year-end revaluation	Amount
a. Short-term	**4,153,180,521,176**	**3,802,865,448,376**	**4,834,647,398,176**	-	**3,121,398,571,376**
Vietcombank – Ho Chi Minh City Branch (i)	1,070,309,941,286	416,190,933,571	1,070,309,941,286	-	416,190,933,571
BIDV – Hoan Kiem Branch (ii)	1,325,434,629,707	874,403,743,211	1,325,434,629,707	-	874,403,743,211
VietinBank – Branch 7, Ho Chi Minh City (iii)	178,831,530,451	1,063,261,695,224	760,298,407,451	-	481,794,818,224
Agribank – Phu Nhuan Branch (iv)	999,923,065,307	1,000,000,000,000	999,923,065,307	-	1,000,000,000,000
MB Bank – Saigon Branch (v)	578,681,354,425		578,681,354,425	-	-
Agribank – Branch 7 (vi)	-	449,009,076,370	100,000,000,000	-	349,009,076,370
b. long-term	-	-	-		-
c. Loans from related parties	-	-	-		-
TOTAL	**4,153,180,521,176**	**3,802,865,448,376**	**4,834,647,398,176**	-	**3,121,398,571,376**

(i) Represents short-term borrowings from **Vietcombank – Ho Chi Minh City Branch** under Credit Agreement No. 25/627354/26-DN1/N-HM/01 dated 07 May 2026 and its amendments, for the purpose of supplementing working capital for business operations. The facility has a maximum credit limit of VND 3,000,000,000,000 with a validity period of 12 months from the signing date. The borrowings are unsecured, with a maximum tenor of up to 6 months. The interest rate is floating and determined at each drawdown date, ranging from 3.7% to 6.9% per annum (2025: from 3.2% to 4.2% per annum).

(ii) Represents short-term borrowings from **BIDV – Hoan Kiem Branch** under Credit Agreement No. 01/2026/4167608/HĐTD dated 26 May 2026 and its amendments, for working capital purposes. The facility has a maximum credit limit of VND 1,300,000,000,000 with a validity period of 12 months from the signing date. The borrowings are unsecured, with a maximum tenor of up to 6 months. The interest rate is floating and determined at each drawdown date, ranging from 3.8% to 7.5% per annum (2025: from 3.4% to 4.5% per annum).

(iii) Represents short-term borrowings from **VietinBank – Branch 7, Ho Chi Minh City** under Credit Agreement No. 0512/2026-HĐCVHM/NHCT924-0303165480 dated 19 May 2026 for working capital purposes. The facility has a maximum credit limit of VND 875,000,000,000 and is valid until 18 May 2027. The borrowings are unsecured, with a maximum tenor of up to 6 months. The interest rate is floating and determined at each drawdown date, ranging from 4.0% to 6.3% per annum (2025: from 3.5% to 6.3% per annum).

(iv) Represents short-term borrowings from **Agribank – Phu Nhuan Branch** under Credit Agreement No. 1604-LAV-202500557 dated 13 November 2025 and its amendments, for working capital purposes for the 2025–2026 period. The facility has a maximum credit limit of VND 1,000,000,000,000 and is valid from the signing date until 28 October 2026. The borrowings are unsecured, with a maximum tenor of up to 11 months. The interest rate is floating and determined at each drawdown date, ranging from 4.1% to 5.2% per annum.

(v) Represents short-term borrowings from **Agribank – Branch 7** with a credit limit of VND 450,000,000,000 under Credit Agreements No. 6170-LAV-202600063 dated 26 January 2026 and No. 6170-LAV-202600140 dated 17 March 2026 and its amendments, for working capital purposes. The borrowings are used to supplement working capital for the 2026–2027 period. The facility has a tenor of 36 months. The applicable interest rate ranges from 5.0% to 6.5% per annum. These borrowings are secured by term deposit contracts (Note 30).

17. TRADE PAYABLES

	30/06/2026	01/01/2026
a. Short-term trade payables to other parties		
Young-inh Corporation	-	75,031,774,287
Technip Italy S.p.A	-	7,038,007,451
La Xanh International Company Limited	7,576,588,468	2,108,395,000
Hong Phuc Investment Import Export Company Limited	30,133,437,372	-
Baker Hughes Asia Pacific Pte. Ltd	5,493,816,059	9,709,911,271
Tri Viet Technical Trading Company Limited	5,888,531,624	-
Other suppliers	200,618,873,954	85,642,865,689
Total	**249,711,247,477**	**179,530,953,698**
b. Long-term trade payables to other parties		
	-	-
c. Outstanding overdue debts		
	-	-

	30/06/2026	01/01/2026
d. Short-term trade payables to related parties		
PV GAS – PetroVietnam Gas Joint Stock Corporation	511,403,261,273	319,268,615,857
Phu My Fertilizer Packaging Joint Stock Company	31,977,136,658	124,667,289,350
Central PetroVietnam Fertilizer and Chemicals Joint Stock Company	6,046,284,038	15,190,620,595
Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company	5,527,495,291	7,662,285,416
Northern PetroVietnam Fertilizer and Chemicals Joint Stock Company	10,750,259,122	6,108,620,900
PVChem – PetroVietnam Chemicals and Services Joint Stock Corporation	-	5,304,686,547
Southeast PetroVietnam Fertilizer and Chemicals Joint Stock Company	2,451,453,241	4,643,847,384
Drilling Fluids and Oilfield Services Company Limited (DFOS)	-	3,669,127,621
Phu My PTSC General Petroleum Services Port Joint Stock Company	-	1,672,524,848
Vung Tau Petroleum Services Joint Stock Company	1,403,402,998	1,403,402,998
PetroVietnam Security Services Joint Stock Company	-	1,102,407,933
PetroVietnam Oil Hanoi Joint Stock Company (PVOIL Hanoi)	-	1,004,400,000
PVI Holdings	390,595,766	1,761,492,698
PVTrans – PetroVietnam Transportation Corporation	1,403,930,880	112,154,580
PTSC – PetroVietnam Technical Services Corporation	213,860,863	105,513,840
PETROSETCO ASSETS MANAGEMENT JOINT STOCK COMPANY	574,460,640	-
TOTAL	**821,853,388,247**	**673,207,944,265**

18. Dividends and profit payable

	30/06/2026	01/01/2026
Dividends and profit payable	1,046,785,018,494	26,911,242,994

19. TAXES AND OTHER PAYABLES TO THE STATE BUDGE

	Opening balance	Payable during the year	Paid during the year	Closing balance
	VND	VND	VND	VND
a. Payable				
Value added tax	579,192,487	11,779,313,265	11,283,589,168	1,074,916,584
- VAT on domestic goods	*579,192,487*	*5,509,693,167*	*5,013,969,070*	*1,074,916,584*
- VAT on imports	-	*6,269,620,098*	*6,269,620,098*	-
Import-export duties	-	125,659,963,610	125,659,963,610	-
Corporate income tax	63,788,280,184	278,252,710,065	163,307,425,254	*178,733,564,995*
Personal income tax	18,506,809,698	82,169,730,031	88,411,118,637	*12,265,421,092*
Natural resource tax	227,962,200	2,845,155,150	1,571,718,840	*1,501,398,510*
Environmental protection tax and other taxes	48,549,600	2,919,824,417	2,968,374,017	-
- Environmental protection tax	*48,549,600*	*23,240,000*	*71,789,600*	-
- Property tax and land rental	-	*2,450,582,972*	*2,450,582,972*	-
- Other taxes	-	*446,001,445*	*446,001,445*	-
Total	**83,150,794,169**	**503,626,696,538**	**393,202,189,526**	**193,575,301,181**
b. Receivable				
	-	-	-	-

20. ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a. Short – term		
Land lease expenses	15,559,804,369	20,259,088,279
Gas expenses	-	17,663,054,754
Transportation, loading and unloading expense	20,386,094,700	12,308,597,111

Insurance expenses	39,510,716,527	-
Accrued interests	2,997,147,322	3,247,377,927
Safety and production standards bonus	-	3,212,195,246
Other accruals	316,374,631,105	85,818,322,241
Total	**394,828,394,023**	**142,508,635,558**
b. Long – term		
Accrued interests		
Safety and production standards bonus		
Other accruals		
Total	-	-

21. OTHER PAYABLES

	30/06/2026 VND	01/01/2026 VND
a. Short – term		
Surplus assets pending settlement	23,139,080	-
Trade union fees	425,639,300	(258,060)
Social insurance	(46,895)	(1,744,895)
Health insurance	60,315	1,527,700
Unemployment insurance	228,450	321,529,828
Short-term deposits	5,877,159,681	4,191,917,977
Others	186,636,523,459	70,832,113,069
Total	**192,962,703,390**	**75,345,085,619**
b. Long – term		
Long-term deposits	4,224,658,000	4,224,658,000
Others		
Total	**4,224,658,000**	**4,224,658,000**

22. Deferred revenue

	30/06/2026 VND	01/01/2026 VND
a. Short – term		
Warehouse lease at Nghi Son, Thanh Hoa	31,818,181	31,818,181
Lease of Cuu Long Commercial Center	280,665,940	-
Warehouse lease at Cai Cui Port	1,000,000,000	-
b. Long – term	-	-
Total	**1,883,067,093**	**31,818,181**

25. PAYABLE PROVISIONS

	30/06/2026	01/01/2026
	VND	VND
a. Short – term		
Provision for repair and maintenance costs for Phu My Fertilizer Plant	29,023,888,072	302,594,636,113
b. Long – term		
Total	**29,023,888,072**	**302,594,636,113**

26. Deferred tax assets and deferred tax liabilities

a. Deferred tax assets

	30/06/2026	01/01/2026
	VND	VND
Corporate income tax rate used to determine deferred tax assets		
Deferred tax assets related to deductible temporary differences	130,833,476,779	136,737,900,697
Deferred tax assets related to unused taxable losses		
Deferred tax assets related to unused taxable incentives		
Revert deferred tax assets recognised from previous years		
Total	**130,833,476,779**	**136,737,900,697**

b. Deferred tax liabilities

- Deferred tax liabilities arising from taxable temporary differences
- Revert deferred tax liabilities recognised from previous years
- Deferred tax liabilities

27. OWNERS' EQUITY

a. Statement of Changes in Equity

	Owners'contributed capital	Share premium	Other owner's capital	Treasury shares	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND	VND	VND	VND
Prior year's opening balance	**3,914,000,000,000**	**21,179,913,858**	**-**	**(2,296,824,120)**	**4,546,954,375,352**	**2,516,612,052,085**	**10,996,449,517,175**
Capital increase from the investment and development fund	2,885,907,610,000	-	-	-	(2,885,907,610,000)		-
Profit for the year	-	-	-	-	-	1,046,154,319,902	1,046,154,319,902
Distributions to development investment fund	-	-	-	-	155,283,063,214	(155,283,063,214)	-
Distributions to bonus and welfare funds	-	-	-	-	-	(120,543,493,665)	(120,543,493,665)
Dividends paid by cash	-	-	-	-	-	(587,001,390,000)	(587,001,390,000)
Current year's opening balance	**6,799,907,610,000**	**21,179,913,858**	**-**	**(2,296,824,120)**	**1,816,329,828,566**	**2,699,938,425,108**	**11,335,058,953,412**
Capital increase from the investment and development fund	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	1,249,009,330,890	1,249,009,330,890
Distributions to development investment fund	-	-	-	-	313,846,295,971	(313,846,295,971)	-
Distributions to bonus and welfare funds	-	-	-	-	-	(277,936,000,000)	(277,936,000,000)
Dividends paid by cash	-	-	-	-	-	(1,019,887,531,500)	(1,019,887,531,500)
Current year's closing balance	**6,799,907,610,000**	**21,179,913,858**	**-**	**(2,296,824,120)**	**2,130,176,124,537**	**2,337,277,928,527**	**11,286,244,752,802**

b. Detail of capital contribution

	30/06/2026	01/01/2026
	VND	VND
Vietnam National Industry - Energy Group	4,051,867,920,000	4,051,867,920,000
Others	2,748,039,690,000	2,748,039,690,000
Total	**6,799,907,610,000**	**6,799,907,610,000**

c. Owner's capital transactions and dividends, profits declaration

	Closing balance	Opening balance
	VND	VND
- Owner's capital	6,644,624,546,786	6,644,624,546,786
+ Opening balance of Capital contribution	3,914,000,000,000	3,914,000,000,000
+ Capital contribution increase	2,730,624,546,786	2,730,624,546,786
+ Capital contribution decrease		
+ Closing balance of Capital contribution	6,644,624,546,786	6,644,624,546,786
- Dividends, profits declared	-	-

d. Dividend

	Closing balance	Opening balance
	VND	VND
Number of shares registered for issuance	679,990,761	679,990,761
Number of shares sold to the public	679,990,761	679,990,761
Ordinary shares	679,925,021	679,925,021
Treasury shares	65,740	65,740
Number of repurchased shares	679,990,761	679,990,761
Ordinary shares	679,925,021	679,925,021
Treasury shares	65,740	65,740
Number of outstanding shares	679,925,021	679,925,021
Ordinary shares	679,925,021	679,925,021
Preference shares	-	-
Par value of outstanding shares	10,000	10,000

đ. Dividends and profits

Dividends declared after the end of the quarterly/yearly accounting period:	-	-

30. Off-balance sheet items

a Foreign currencies

	30/06/2026	01/01/2026
Us Dollar (USD)	22,684,149	1,449,877
Euro (EUR)	32,731	32,712

b Bad debts written off

	30/06/2026	01/01/2026
Ngoc Lan Production Trade Company Limited	9,153,800,000	9,153,800,000

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

1. Tổng doanh thu bán hàng và cung cấp dịch vụ

	Quarter 2/2026	Quarter 2/2025
a. Revenue		
Revenue from sale of goods and products	5,611,010,323,833	4,841,009,961,303
Revenue from rendering of services (excluding construction services)		
Construction contract revenue		
Government grants and subsidies		
Other revenue		
Total	**5,611,010,323,833**	**4,841,009,961,303**
b) Revenue from related parties.		
Central PetroVietnam Fertilizer and Chemicals Joint Stock Company	2,170,385,011,760	2,409,368,913,610
Southeast PetroVietnam Fertilizer and Chemicals Joint Stock Company	1,637,811,018,391	1,946,518,957,920
Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company	1,411,320,595,233	1,473,561,504,573
Northern PetroVietnam Fertilizer and Chemicals Joint Stock Company	1,232,444,388,094	1,271,830,251,250
PetroVietnam Ca Mau Fertilizer Joint Stock Company	95,200,031,075	73,016,456,942

2. Sale deductions

	Quarter 2/2026	Quarter 2/2025
- Sales discount	136,349,435,333	155,274,485,999
- Sales rebates		
- Sales return		
Total	**136,349,435,333**	**155,274,485,999**

3. Cost of sales

	Quarter 2/2026	Quarter 2/2025
- Cost of goods and products sold (excluding opening inventory of semi-finished goods and specific inventory)	4,070,685,619,605	4,060,865,415,233
- Cost of services rendered (including cost of construction services)		
- Loss on inventory write-down during the year		

- Loss on obsolete inventory exceeding normal levels during the year		
- Abnormal production costs not included in cost of inventory		
- Reversal of cost of sales		
Total	**4,070,685,619,605**	**4,060,865,415,233**

4. Gain/(loss) from disposal and liquidation of investment properties	-	-

5. Financial Income

	Quarter 2/2026	Quarter 2/2025
- Bank and loan interest	240,690,701,540	92,251,417,340
- Interest from bonds, commercial bills	-	-
- Dividends and profits received	7,941,998,127	
- Foreign exchange gain	13,654,869,514	3,394,203,553
- Settlement discount, interest on instalment purchase	-	
- Cash discounts received		
- Other financial income		
Total	**262,287,569,181**	**95,645,620,893**

6. Financial Expenses

	Quarter 2/2026	Quarter 2/2025
- Interest expense	35,304,246,426	32,721,323,598
- Loss on sale of investments	-	
- Foreign exchange loss	(593,672,080)	7,983,510,274
- Settlement discount, interest on instalment purchase	-	
Cash discounts granted		
- Other financial expenses	90,999,992	
Reductions of finance costs		
Total	**34,801,574,338**	**40,704,833,872**

7. Other Income

	Quarter 2/2026	Quarter 2/2025
- Sale, disposal of fixed assets	23,833,115,667	-
- Asset revaluation	-	-
- Penalties	237,789,147	127,186,290
- Tax reduction	-	-
- Others	1,432,986,665	1,575,077,792

Total	**25,503,891,479**	**1,702,264,082**

8. Other Expenses

	Quarter 2/2026	Quarter 2/2025
- Carrying amount of fixed assets and sale, disposal of fixed assets	-	-
- Asset revaluation	-	-
- Penalties received	38,184,614	-
- Others	341,367,137	997,731,052
Total	**379,551,751**	**997,731,052**

9. Selling expenses and general and administration expenses

	Quarter 2/2026	Quarter 2/2025
a) General and administration expenses	**390,357,743,908**	**166,059,288,766**
Administration staff costs	93,471,374,079	57,943,916,274
Depreciation and amortisation	9,853,663,690	7,986,151,178
Others	287,032,706,139	100,129,221,314
b) Các khoản chi phí bán hàng phát sinh trong kỳ	**263,383,449,607**	**225,389,151,906**
Selling staff costs	15,907,227,873	10,159,266,513
Transportation, loading, unloading and storages	106,725,200,591	96,851,527,960
Advertisement, marketing, promotion and customer service	81,085,070,224	71,148,931,634
Social security	22,032,230,151	937,964,001
Others	12,102,167,654	3,784,331,380

10. Production cost by nature

	Quarter 2/2026	Quarter 2/2025
- Raw materials and consumables	2,499,127,126,172	2,308,649,876,890
- Labour	259,482,581,705	180,889,972,531
- Depreciation and amortisation	104,153,602,964	98,021,659,942
- Out-sourced services	301,755,431,018	315,212,942,840
- Other monetary expenses	189,471,406,318	130,223,937,355
Total	**3,353,990,148,177**	**3,032,998,389,558**

11. Current corporate income tax expense

	Quarter 2/2026	Quarter 2/2025
- Accounting profit before tax	1,059,867,115,003	444,341,425,449
- Current corporate income tax expense	183,592,840,091	66,333,194,591
- Deferred corporate tax income	5,904,423,918	12,154,378,628

VII. Additional disclosures for items presented in the Statement of Cash Flows

1. Restricted cash and cash equivalents:

As at 30 June 2026, the Company's deposit at Modern Bank of Vietnam Limited ("MBV", formerly Ocean Bank Limited) amounting to VND 284,000,000,000 is restricted for use. According to official correspondence from MBV, the bank has committed to repay the deposit to the Company according to a specified schedule. Accordingly, the Board of Management assesses that this amount will be recoverable in the future.

	Quarter 2/2026	Quarter 2/2025
3. Proceeds from borrowings during the period:	**3,802,865,448,376**	**3,587,584,871,671**
- Proceeds from borrowings under standard loan agreements;	3,802,865,448,376	3,587,584,871,671
- Proceeds from other forms of borrowings.		
4. Repayments of borrowings during the period:	**4,834,647,398,176**	**3,406,130,863,029**
- Repayments of principal under standard loan agreements;	4,834,647,398,176	3,406,130,863,029
- Repayments of borrowings under other forms.		

VIII Other information

1. Contingent liabilities, commitments and other financial information:
2. Events occurring after the end of the annual accounting period:
3. Related party disclosures (in addition to those disclosed in the sections above).
4. Present assets, revenue, and income by segment (business or geographical segments)
5. Comparative information (changes in information compared to prior accounting periods):
   The increase in the average selling prices of major business products compared to the same period last year led to a corresponding increase in profit for the first quarter of 2026.

TPHCM, date 30/7/2026

Prepaper	Chief Accountant	Executive Officer
Trinh Thi Bich Lien	Le Hong Quan	Tran Thi Phuong Thao

TỔNG CÔNG TY PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ