

No.: 2168/PVCFC-IR
Re: financial statements Q3 2024.

Ca Mau, date 25 month 10 year 2024

**INFORMATION DISCLOSURE ON ELECTRONIC PORTAL
OF THE STATE SECURITIES COMMISSION AND
HCMC STOCK EXCHANGE**

To: - The State Securities Commission;
 - HCMC Stock Exchange.

Name of the Company: **PetroVietnam Ca Mau Fertilizer Joint Stock Company**

Stock code: **DCM**

Head office: Lot D, Ward 1 Industrial Park, Ngo Quyen Street, Ward 1, Ca Mau City.

Telephone: (0290) 3819 000

Fax: (0290) 3590 501

Person in charge of information disclosure: Mr. Do Thanh Hung

Address: Lot D, Ward 1 Industrial Park, Ngo Quyen Street, Ward 1, Ca Mau City.

Type of information disclosure:

☒ Periodic ☐ Irregular (24h) ☐ Irregular (72h) ☐ On demand

Information to disclose: *Separate financial statement and consolidated financial statement Q3 2024 of PetroVietnam CaMau Fertilizer Joint Stock Company (PVCFC).*

This information was posted on PVCFC's website at www.pvcfc.com.vn, under Investor Relations section on 25/10/2024.

The Company hereby declares to be responsible for the accuracy and completeness of the above information.

Recipients:

- As above;
- Board of Directors-PVCFC (to report);
- Supervisory Board -PVCFC(to report);
- General Director-PVCFC (to report);
- Filed: Archive, Finance-Accounting, IR.

Attachments:

- Separate financial statement Q3 2024;
- Consolidated financial statement Q3 2024;
- Official dispatch no. 2161/PVCFC-TCKT.

**PERSON AUTHORIZED TO
DISCLOSE INFORMATION
PERSON IN CHARGE OF
CORPORATE GOVERNANCE**

(Signed & Sealed)

Do Thanh Hung

VIETNAM OIL AND GAS CORPORATION
PETROVIETNAM CA MAU FERTILIZER
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 2161/PVCFC-TCKT

Ca Mau, October 25th, 2024

Re: Explanation for the profit after tax fluctuations in
Q3 2024 compared to 2023

To:

- HCMC Stock Exchange;
- The State Securities Commission.

In accordance with the Circular no. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance regarding the disclosure of information on the securities market, PetroVietnam Ca Mau Fertilizer Joint Stock Company (PVCFC - ticker symbol: DCM) hereby provides explanation for the profit after tax fluctuations in Q3 2024 compared to 2023 as follows:

Unit: billion VND

Item	2024	2023	Increase/decrease in 2024 compared to the same period in 2023		Note
			Amount	%	
(1)	(2)	(3)	(4)=(2)-(3)	(5)=(4)/(3)	(6)
Separate financial statements					
Revenue from sales of goods and services	2,528.55	3,112.47	-583.92	-18.76%	
Cost of goods sold	2,169.98	2,799.13	-629.15	-22.48%	
Total profit before tax	114.69	103.44	11.25	10.87%	
Profit after tax	104.65	73.15	31.50	43.07%	
Consolidated financial statements					
Revenue from sales of goods and services	2,664.46	3,150.67	-486.21	-15.43%	
Cost of goods sold	2,259.69	2,833.26	-573.57	-20.24%	
Total profit before tax	131.55	104.69	26.86	25.65%	
Profit after tax	120.62	74.13	46.49	62.71%	

The increase in profit after tax on the financial statements of the parent company and the consolidated financial statements in Q3 2024 of PVCFC compared to the same period last year can be attributed to:

- Revenue from sales of goods decreased by more than 15% compared to the same period in 2023.
- Cost of goods sold decreased by more than 20% compared to the same period in 2023.
- Because the cost of goods sold decreased more than the revenue, in addition, revenue deductions this year are much lower than last year, leading to the profit in this year's consolidated financial statement increasing by nearly 63% compared to the same period last year.

Above is the full explanation of the Company for the profit after tax fluctuations in Q3 2024.

With regards./.

Recipients:

- As above;
- Board of Directors - PVCFC (to report);
- Supervisory Board - PVCFC (to report);
- General Director - PVCFC (to report);
- Filed: Archive; Finance-Accounting Division; IR Group.

**PP. GENERAL DIRECTOR
DEPUTY GENERAL DIRECTOR**

(Signed & Sealed)

Le Ngoc Minh Tri



PETROVIETNAM CAMAU FERTILIZER JOINT STOCK COMPANY

Plot D, Ward 1 Industrial Zone, Ngo Quyen Street, Ca Mau City

FORM B 01-DN

Issued under Circular No.

200/2014/TT-BTC

dated 22 December 2014 of the
Ministry of Finance

BALANCE SHEET

As at 30 September 2024

Unit: VND

ASSETS	Codes	Notes	30/09/2024	01/01/2024
1	2	3	4	5
A- CURRENT ASSETS	100		12,360,234,369,082	13,452,768,128,951
I. Cash	110	4	2,084,873,435,759	2,261,856,283,728
1. Cash	111		2,084,873,435,759	2,261,856,283,728
II. Short-term financial investments	120	5	6,482,000,000,000	8,212,000,000,000
1. Held-to-maturity investments	123		6,482,000,000,000	8,212,000,000,000
III. Short-term receivables	130		461,455,778,438	385,469,289,559
1. Short-term trade receivables	131	6	184,669,663,562	194,850,083,071
2. Short-term advances to suppliers	132	7	204,206,194,462	78,518,804,858
3. Other short-term receivables	136	8	115,137,548,543	154,658,029,759
4. Provision for short-term doubtful debts	137		(42,557,628,129)	(42,557,628,129)
IV. Inventories	140	9	2,926,866,390,200	2,142,686,995,402
1. Inventories	141		2,926,866,390,200	2,173,961,651,459
2. Provision for devaluation of inventories	149			(31,274,656,057)
V. Other short-term assets	150		405,038,764,685	450,755,560,262
1. Short-term prepayments	151	10	295,427,402,184	324,185,399,716
2. Value added tax deductibles	152		107,167,247,091	126,067,958,217
3. Taxes and other receivables from the State budget	153	16	2,444,115,410	502,202,329
B- NON-CURRENT ASSETS	200		2,649,354,701,354	1,713,267,329,945
I. Fixed assets	220		1,509,211,172,942	1,565,916,044,056
1. Tangible fixed assets	221	11	1,162,488,237,513	1,215,508,303,075
- Cost	222		15,401,263,322,555	15,302,181,635,585
- Accumulated depreciation	223		(14,238,775,085,042)	(14,086,673,332,510)
2. Intangible assets	227	12	346,722,935,429	350,407,740,981
- Cost	228		512,761,422,331	499,937,770,131
- Accumulated amortisation	229		(166,038,486,902)	(149,530,029,150)
II. Long-term assets in progress	240		478,276,006,689	86,003,883,188
1. Construction in progress	242	13	478,276,006,689	86,003,883,188
III. Long-term financial investments	250	5	633,683,886,000	20,826,250,000
1. Investments in subsidiaries	251		633,683,886,000	20,826,250,000
IV. Other long-term assets	260		28,183,635,723	40,521,152,701
1. Long-term prepayments	261	10	28,183,635,723	32,565,979,597

ASSETS	Codes	Notes	30/09/2024	01/01/2024
1	2	3	4	5
2. Deferred tax assets	262			7,955,173,104
TOTAL ASSETS (270=100+200)	270		15,009,589,070,436	15,166,035,458,896
A- LIABILITIES	300		5,353,151,422,239	5,240,308,717,607
I Current liabilities	310		4,425,315,820,648	4,485,947,793,597
1. Short-term trade payables	311	14	971,494,451,673	1,967,903,108,097
2. Short-term advances from customers	312	15	520,647,190,766	23,304,353,103
3. Taxes and amounts payable to the State budget	313	16	10,347,763,663	73,095,981,321
4. Payables to employees	314		83,719,874,164	143,281,877,286
5. Short-term accrued expenses	315	17	456,541,587,248	443,759,296,553
6. Other current payables	319	18	39,031,522,013	65,836,400,469
7. Short-term loans and obligations under finance le	320	19	1,426,426,400,161	844,566,868,322
8. Short-term provisions	321	20	646,760,818,677	588,968,647,901
9. Bonus and welfare funds	322		270,346,212,283	335,231,260,545
II. Long-term liabilities	330		927,835,601,591	754,360,924,010
1. Long-term loans and obligations under finance le	338	19	126,246,000,000	
2. Scientific and technological development fund	343		801,589,601,591	754,360,924,010
B- EQUITY	400		9,656,437,648,197	9,925,726,741,289
I. Owners' equity	410	21	9,656,437,648,197	9,925,726,741,289
1. Owners' contributed capital	411		5,294,000,000,000	5,294,000,000,000
- Ordinary shares carrying voting rights	411a		5,294,000,000,000	5,294,000,000,000
2. Investment and development fund	418		2,843,709,912,577	2,587,697,003,792
3. Retained earnings	421		1,518,727,735,620	2,044,029,737,497
- Retained earnings accumulated to the prior year	421a		985,226,589,788	1,424,655,700,192
- Retained earnings of the current period	421b		533,501,145,832	619,374,037,305
TOTAL RESOURCES (440=300+400)	440		15,009,589,070,436	15,166,035,458,896

Ca Mau 24 October 2024

Preparer

P.P Chief accountant

Executive Officer



Dam Thi Thuy An



Trương Quỳnh Anh




Lê Ngọc Minh Tri



INCOME STATEMENT

For the period from 01 January 2024 to 30 September 2024

Unit: VND

ITEMS	Codes	Notes	Quarter III		Accumulated from beginning of the year to reporting date	
			2024	2023	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
1. Gross revenue from goods sold and services rendered	01	23	2,528,551,593,002	3,112,473,541,798	9,194,043,164,103	9,372,333,280,304
2. Deductions	02	23	22,555,665,872	140,075,533,937	293,932,253,735	400,654,771,791
3. Net revenue from goods sold and services rendered (10=01-02)	10		2,505,995,927,130	2,972,398,007,861	8,900,110,910,368	8,971,678,508,513
4. Cost of sales	11	24	2,169,981,298,333	2,799,129,260,943	7,282,535,531,582	7,874,049,808,007
5. Gross profit from goods sold and services rendered (20=10-11)	20		336,014,628,797	173,268,746,918	1,617,575,378,786	1,097,628,700,506
6. Financial income	21	26	38,099,892,873	199,686,253,863	262,273,272,382	462,603,644,997
7. Financial expenses	22	27	13,037,813,178	8,993,149,595	49,363,905,807	17,433,707,951
- In which: Interest expense	23		12,264,625,372	2,494,934,605	27,665,510,064	6,014,352,635
8. Selling expenses	25	28	169,527,273,901	191,553,890,329	608,162,384,067	565,005,948,505
9. General and administration expenses	26	28	81,427,126,219	82,706,339,776	319,982,024,753	291,552,957,781
10. Operating profit {30=20+(21-22)-(25+26)}	30		110,122,308,372	89,701,621,081	902,340,336,541	686,239,731,266
11. Other income	31	29	10,149,385,637	13,830,651,229	26,585,075,047	21,591,334,852
12. Other expenses	32	29	5,581,760,199	89,985,991	5,992,176,123	317,038,008
13. Profit from other activities (40=31-32)	40		4,567,625,438	13,740,665,238	20,592,898,924	21,274,296,844
14. Accounting profit before tax (50=30+40)	50		114,689,933,810	103,442,286,319	922,933,235,465	707,514,028,110
15. Current corporate income tax expense	51	30	10,040,933,143	30,294,798,215	61,601,699,744	88,996,287,037

ITEMS	Codes	Notes	Quarter III		Accumulated from beginning of the year to reporting date	
			2024	2023	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
16. Deferred corporate tax /expense	52				7,955,173,104	7,247,132,706
17. Net profit after corporate income tax (60=50-51-52)	60		104,649,000,667	73,147,488,104	853,376,362,617	611,270,608,367

Preparer



Dam Thi Thuy An

P.P Chief accountant



Truong Quynh Anh

Cà Mau 21 October 2024

Executive Officer




Le Ngoc Minh Tri



CASH FLOW STATEMENT

From 01 January 2024 to 30 September 2024

Unit: VND

ITEMS	Codes	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
1	2	3	4
I. Cash flow from operating activities			
1. Profit before tax	01	922,933,235,465	707,514,028,110
2. Adjustments for			
- Depreciation and amortisation of fixed assets and investment properties	02	170,975,971,929	1,020,011,766,684
- Provisions	03	1,120,955,086	627,397,090,073
- Foreign exchange (gain)/loss arising from translating foreign currency items	04	(34,115,496,136)	(57,596,832,987)
- Gain from investing activities	05	(213,961,989,424)	(398,056,494,095)
- Interest expense	06	27,665,510,064	6,014,352,635
- Other adjustments	07	70,909,174,734	41,994,292,210
3. Operating profit before movements in working capital	08	945,527,361,718	1,947,278,202,630
- (Increase)/decrease in receivables	09	(59,027,690,834)	(130,769,731,281)
- (Increase)/decrease in inventories	10	(752,904,738,741)	(139,889,246,030)
- Increase/(Decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	(670,860,237,379)	786,373,563,901
- (Increase)/decreases in prepaid expenses	12	33,140,341,406	28,358,432,621
- Interest paid	14	(23,604,443,628)	(5,848,346,397)
- Corporate income tax paid	15	(104,849,564,338)	(119,349,860,233)
- Other cash outflows	17	(130,948,485,095)	(127,674,967,144)
Net cash (used in)/generated by operating activities	20	(763,527,456,891)	2,238,478,048,067
II. Cash flow from investing activities			
1. Acquisition and construction of fixed assets and other long-term assets	21	(525,151,194,610)	(445,323,921,191)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	972,467,272	0
2. Cash outflow for lending, buying debt instruments of other entities	23	(8,650,000,000,000)	(8,910,000,000,000)
3. Cash recovered from lending, selling debt instruments of other entities	24	10,380,000,000,000	8,190,000,000,000
4. Equity investments in other entities	25	(586,779,768,000)	0
5. Interest earned, dividends and profits received	27	258,757,260,652	295,107,852,999
Net cash generated by investing activities	30	877,798,765,314	(870,216,068,192)

ITEMS	Codes	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
1	2	3	4
III. Cash flows from financing activities			
1. Proceeds from borrowings	33	708,105,531,839	586,798,992,101
2. Repayment of borrowings	34	0	(295,150,688,667)
3. Dividends and profits paid	36	(1,058,871,744,000)	(1,578,338,940,000)
<i>Net cash (used in)/generated by financing activities</i>	40	<i>(350,766,212,161)</i>	<i>(1,286,690,636,566)</i>
Net (decrease)/increase in cash (50=20+30+40)	50	(236,494,903,738)	81,571,343,309
Cash at the beginning of the period	60	2,261,856,283,728	2,115,211,463,601
Effects of changes in foreign exchange rates	61	59,512,055,769	66,898,712,312
Cash at the end of the period (70=50+60+61)	70	2,084,873,435,759	2,263,681,519,222

Preparer

P.P Chief accountant

Ca Mau 21 October 2024

Executive Officer



Dam Thi Thuy An



Truong Quynh Anh



Le Ngoc Minh Tri

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For reporting period from 01/01/2024 to 30/09/2024

I. General information of the Company

1. Structure of ownership: Joint Stock Company.
2. Operating industry: Industrial production, trading.
3. Business activities: Producing, trading, storing, transporting and distributing fertilizers and other petroleum chemical products. Importing, exporing and trading fertilizers, petroleum chemicals ...
4. Normal production and business cycle.
5. Characteristics of the business activities in the fiscal year which have impact on the financial statements: At the date of the financial statements for the period ended 30 September 2024, there are no activities affecting the financial statements.
6. The Company's structure:

List of subsidiaries:

- PetroVietnam Packaging Joint Stock Company (PPC).

Address: Lot A1, Tra Kha Industrial Park, Ward 8, Bac Lieu City, Bac Lieu Province.

PVCFC holds 51.03% of charter capital in PPC.

- Korea - Vietnam Fertilizer Company Limited (KVF).

Address: Lot D10b, D3 Street, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Nha Be District, Ho Chi Minh City.

PVCFC holds 100% of charter capital in KVF.

List of branches:

- Branch of PetroVietnam Camau Fertilizer Joint Stock Company – Project Management Unit.

Address: Lot D Industrial Park, Ward 1, Ngo Quyen Street, Ward 1, Ca Mau City.

- Branch of PetroVietnam Camau Fertilizer Joint Stock Company – Research and Development Unit.

Address: Lot D Industrial Park, Ward 1, Ngo Quyen Street, Ward 1, Ca Mau City.

-

- Branch of PetroVietnam Camau Fertilizer Joint Stock Company – Camau Fertilizer Plant.
Address: Khanh An Industrial Park, Khanh An commune, U Minh district, Ca Mau province.
- PetroVietnam Camau Fertilizer Joint Stock Company – Representative Office at Ho Chi Minh City.
Address: 173-179 Truong Van Bang Street, Ward Thanh My Loi, Thu Duc City, Ho Chi Minh City.

7. Disclosure of information comparability in the financial statements

II. Accounting period, accounting currency

1. Financial year (begins on 01 January and ends on 31 December).
2. Accounting currency: Vietnam Dong.

III. Applicable accounting standards and regime

1. Applicable accounting regime

Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance.

2. Statement of compliance with Accounting Standards and Accounting Regime

Comply with Vietnamese Accounting Standards and accounting regime. The selection of data and information to be presented in the financial statements shall comply with the materiality principle specified in Standard No. 21 Presentation of financial statements.

Summary of significant accounting policy:

1. Converting financial statements prepared in foreign currency into Vietnamese Dong.
2. Types of exchange rates applicable in accounting.
3. Determining the actual interest rate (effective interest rate) is used to discount cash flows.
4. Cash and cash equivalents
 - Cash and cash equivalents comprise cash on hand, short-term or highly liquid investments. Highly liquid investments are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
5. Financial investments
 - a) Trading securities;
 - b) Held-to-maturity investments:
 - Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including bank term deposits 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 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 doubtful debts.
- Provision for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

c) Loan receivables;

d) Investments in subsidiaries, joint ventures, associates;

đ) Equity investments in other entities;

e) Accounting methods for other transactions related to financial investments.

6. 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.

7. Inventories:

- Principles of inventory recognition: At cost price.
- Method for calculating end-of-period inventory value: Weighted average.
- Inventory accounting method: perpetual method.
- 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.

8. Recognition and depreciation of tangible fixed assets, finance lease assets and investment property:

- Principles of recognition of fixed assets: Recognition according to the cost.
- Fixed asset depreciation method: According to the straight line method.

9. Business cooperation contracts.

10. Deffered tax.

11. Prepayments.

- Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepayments mainly comprise Camau Fertilizer Plant's asset insurance premium and other types of long-term prepayments

- Other types of long-term prepayments comprise costs of small tools, supplies issued for consumption which are expected to provide future economic benefits to the Company. These expenditures have been capitalised as long-term prepayments, and are allocated to the income statement using the straight-line method from 2 to 3 years.

12. Payables.

13. Loans and obligations under finance leases.

14. Recognition and capitalization of borrowing cost.

15. Accrued expense.

16. Payables provisions.

17. Unearned revenue.

18. Convertible bonds

19. Owners' Equity:

- Recognition of owner's contributed capital, share premium, convertible bond options, other capital of the owners.
- Recognition of asset revaluation reserve.
- Recognition of foreign exchange reserve.
- Recognition of retained earnings.

20. Revenue recognition:

- Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:
 - + the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - + the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - + the amount of revenue can be measured reliably;
 - + it is probable that the economic benefits associated with the transaction will flow to the Company; and
 - + the costs incurred or to be incurred in respect of the transaction can be measured reliably.
- 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 periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- + the amount of revenue can be measured reliably;
- + it is probable that the economic benefits associated with the transaction will flow to the Company;
- + the percentage of completion of the transaction at the balance sheet date can be measured reliably;
- + the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

21. Revenue deduction.

22. Cost of goods sold.

23. Financial expenses.

24. Selling expenses, general and administration expenses.

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

26. Other accounting principles and methods:

- Short-term prepayments include tools, cost of trademark protection consultancy, prepayments are stated at cost and allocated in a straight-line method for a period not exceeding 12 months.
- Long-term prepayment include branding costs, factory brands, training costs, advertising costs, business establishment costs which are stated at cost and allocated in the straight-line method for a period not exceeding 36 months.

27. Business and geographic segments :

- The Company's principal activities are manufacturing and trading fertilizers used in agriculture, in addition, the Company also imports other fertilizers for trading. Accordingly, the financial information presented in the balance sheet as at 30 September 2024 and all revenue and expenses presented in the income statement for the period from 01 January 2024 to 30 September 2024 mainly relate to manufacturing and trading fertilizers. Revenue and cost of sales by goods item and business segments are presented in Note 23 and Note 24.
- The Company distributes fertilizer products in both domestic markets (Southwest region, Southeast region, Central Highlands, etc.) and foreign markets (Cambodia, Philippines, etc.). During the period, the Company exported fertilizer products to foreign markets with net revenue of about VND 2,098.00 billion - accounting for approximately 22.8% of net revenue from goods sold and services rendered of the Company.

3. Additional information for items presented in the Balance Sheet

4. Cash and cash equivalents

	30/09/2024	01/01/2024
Cash on hand	1,934,457,144	2,055,255,183
Bank demand deposits	2,082,938,978,615	2,259,801,028,545
	2,084,873,435,759	2,261,856,283,728

5. Financial investment

	30/09/2024		01/01/2024	
	Cost	Carrying amount	Cost	Carrying amount
Short-term held-to-maturity investments				
Bank term deposit	6,482,000,000,000	6,482,000,000,000	8,212,000,000,000	8,212,000,000,000
	30/09/2024		01/01/2024	
	Giá gốc	Dự phòng	Giá gốc	Dự phòng
Investments in other entities				
Investments in subsidiary	633,683,886,000	-	20,826,250,000	-
- PetroVietnam Packaging JSC	20,826,250,000	-	20,826,250,000	-
- Korea - Vietnam Fertilizer Company Limited	612,857,636,000	-	-	-

6. Short-term trade receivables

	30/09/2024	01/01/2024
Minh Khoa Trading and Services Co., Ltd	44,603,972,500	35,046,800,000
Huy Chinh Trading - Services Co., Ltd	44,767,852,500	20,365,800,000
Phuc Dong Hai Trading - Services Co., Ltd	32,999,207,500	-
Tan Canh Tay Nguyen JSC	24,405,490,000	21,888,775,000
Korea - Vietnam Fertilizer Co., Ltd	11,379,552,000	-
Kim Hoang Private Enterprise	-	40,833,650,000
The Man Fertilizer Export Import Services Trading Co., Ltd	-	28,529,900,000
Nguyen Khoa Trading Co., Ltd	-	23,004,300,000
Tan Tri Phat Trading - Services Co., Ltd	-	10,152,200,000
Other customers	26,513,589,062	15,028,658,071
	184,669,663,562	194,850,083,071

7. Short-term advances to suppliers

	30/09/2024	01/01/2024
SSG International Pte Ltd,	14,320,601,625	-
CPF Potash Co., Ltd	12,996,252,960	-
Messer Binh Phuoc Industrial Gases Co., Ltd	12,975,600,000	-
DMC Middle Petroleum Chemicals JSC	10,310,867,570	-
Perfect Tour Service Co., Ltd	8,271,873,000	-
DK Engineering Consultancy JSC	8,244,080,400	-
Global Machinery And Chemical Co., Ltd	7,184,613,261	718,664,265
PetroVietnam Packaging JSC	-	23,752,206,958
Phu Nhuan Jewelry JSC	-	13,334,000,000
Other suppliers	129,902,305,646	40,713,933,635
	204,206,194,462	78,518,804,858

8. Other short-term receivables

	30/09/2024		01/01/2024	
	Giá trị	Dự phòng	Giá trị	Dự phòng
Accrued interest receivable from term deposits	56,004,378,082	-	100,799,649,310	-
Receivables from foreign contractor withholding tax of loan interest on foreign	43,228,523,461	(42,557,628,129)	43,228,523,461	(42,557,628,129)
Advances to employees	11,803,153,624	-	3,288,338,864	-
Discounts on goods purchased	-	-	2,541,788,480	-
Deposits	1,586,203,000	-	1,171,223,000	-
Other receivables	2,515,290,376	-	3,628,506,644	-
	115,137,548,543	(42,557,628,129)	154,658,029,759	(42,557,628,129)

9. Inventories

	30/09/2024		01/01/2024	
	Giá trị	Dự phòng	Giá trị	Dự phòng
Goods in transit	-	-	23,156,020,000	-
Raw materials	666,544,309,469	-	609,920,722,852	-
Tools and supplies	19,659,861,146	-	25,660,960,616	-
Work in progress	66,723,320,030	-	117,881,779,201	-
Finished goods	1,365,825,588,621	-	989,778,989,499	(17,385,875,194)
Merchandise	808,113,310,934	-	407,563,179,291	(13,888,780,863)
	2,926,866,390,200	-	2,173,961,651,459	(31,274,656,057)

10. Prepayments

a) Current

	30/09/2024	01/01/2024
Potential value for development	261,059,472,455	261,059,472,455
Tools and supplies issued for consumption	11,534,471,255	3,670,795,045
Costs of warranty extension and software copyrights	9,397,105,946	18,632,121,376
Asset insurance premium for Camau Fertilizer Plant	7,997,440,203	18,660,693,807
Costs of advertising and market development	4,552,029,308	21,305,165,840
Other short-term prepaid expenses	886,883,017	857,151,193
	295,427,402,184	324,185,399,716

b) Non-current

Tools and supplies issued for consumption	15,429,768,185	26,008,362,508
Land rentals	7,247,111,055	-
Fixed asset repair costs	4,846,713,697	6,087,691,501
Other long-term prepaid expenses	660,042,786	469,925,588
	28,183,635,723	32,565,979,597

11. Increases, decreases in tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles and transmission equipment	Office equipment	Others	Total
COST						
As at 01/01/2024	3,847,455,786,629	11,169,520,231,989	81,591,417,756	143,978,961,284	59,635,237,927	15,302,181,635,585
Additions during the period	6,448,970,721	34,048,450,068	20,443,593,753	7,652,598,489	-	68,593,613,031
Transfer from construction in progress	30,978,956,840	7,991,394,729	-	-	-	38,970,351,569
Reclassification	(508,394,636)	508,394,636	-	-	-	-
Disposals	-	-	(4,482,809,999)	(592,497,965)	-	(5,075,307,964)
Other reduction	(3,406,969,666)	-	-	-	-	(3,406,969,666)
As at 30/09/2024	3,880,968,349,888	11,212,068,471,422	97,552,201,510	151,039,061,808	59,635,237,927	15,401,263,322,555
ACCUMULATED DEPRECIATION						
As at 01/01/2024	3,258,814,444,475	10,613,765,662,077	60,756,890,616	93,701,097,415	59,635,237,927	14,086,673,332,510
Charge for the period	64,854,292,420	76,703,641,592	4,846,167,639	10,772,958,845	-	157,177,060,496
Reclassification	(156,755,013)	156,755,013	-	-	-	-
Disposals	-	-	(4,482,809,999)	(592,497,965)	-	(5,075,307,964)
As at 30/09/2024	3,323,511,981,882	10,690,626,058,682	61,120,248,256	103,881,558,295	59,635,237,927	14,238,775,085,042
NET BOOK VALUE						
As at 01/01/2024	588,641,342,154	555,754,569,912	20,834,527,140	50,277,863,869	-	1,215,508,303,075
As at 30/09/2024	557,456,368,006	521,442,412,740	36,431,953,254	47,157,503,513	-	1,162,488,237,513

12. Increases, decreases in intangible asset

	Land use rights	Copy rights, patents	Computer software	Total
COST				
As at 01/01/2024	325,756,035,425	14,609,100,000	159,572,634,706	499,937,770,131
Additions in the period	-	-	9,151,845,600	9,151,845,600
Transfer from construction in progress	-	-	3,671,806,600	3,671,806,600
As at 30/09/2024	325,756,035,425	14,609,100,000	172,396,286,906	512,761,422,331
ACCUMULATED AMORTISATION				
As at 01/01/2024	11,433,834,706	14,389,728,859	123,706,465,585	149,530,029,150
Charge for the period	963,228,406	132,034,062	15,413,195,284	16,508,457,752
As at 30/09/2024	12,397,063,112	14,521,762,921	139,119,660,869	166,038,486,902
NET BOOK VALUE				
As at 01/01/2024	314,322,200,719	219,371,141	35,866,169,121	350,407,740,981
As at 30/09/2024	313,358,972,313	87,337,079	33,276,626,037	346,722,935,429

13. Construction in progress

	30/09/2024	01/01/2024
Nhon Trach Port and Warehouse Project	275,000,000,000	-
Fertilizer Factory Project - Binh Dinh Branch	58,209,364,571	-
Thanh Hoa High-tech Research Center Project	53,947,222,000	53,947,222,000
Project to expand rain shelter of Camau Fertilizer Production Plant	37,948,578,452	651,472,825
LC Building Project	8,816,947,422	870,266,438
Project to renovate and expand the mechanical factory of Camau Fertilizer Production Plant	7,482,344,135	-
Additional Feeding Equipment of NPK Plant	6,925,530,680	-
PP BrainBOS Capacity Assessment System Project	5,867,086,629	5,867,086,629
Project of elevator installation of apartments L, I	-	6,392,742,032
Other projects	24,078,932,800	18,275,093,264
	478,276,006,689	86,003,883,188

14. Short-term trade payables

	30/09/2024	01/01/2024
Vietnam Oil and Gas Group	546,152,098,505	1,298,943,925,302
PetroVietnam Power Corporation	51,284,426,892	58,756,161,720
Korea - Vietnam Fertilizer Co., Ltd	44,736,070,000	-
Petro Vietnam Packaging JSC	33,839,720,192	-
Vietnam Oil and Gas Transport and Investment JSC	18,228,884,772	10,001,720,852
PetroVietnam Fertilizer and Chemicals Corporation	17,936,948,777	18,761,240,260
Long An International Port Management & Operations JSC	15,144,454,317	4,132,452,384
Tri Viet Trading Engineering Co., Ltd	13,653,807,640	-
Tram Anh Manufacturing Industrial Trading Co., Ltd	9,500,000,000	-
Global Machinery And Chemical Co., Ltd	6,137,830,083	9,653,902,235
Thuan Phat Transport Joint Stock Company	5,621,696,376	10,779,964,224
Saudi Arabian Mining Co.	-	159,806,451,427
PVI Insurance South Company	-	20,526,763,188
FPT Information System	-	13,964,506,000
Sun Life Vietnam Insurance Company Limited	-	10,772,494,779
Other suppliers	209,258,514,119	351,803,525,726
	971,494,451,673	1,967,903,108,097

15. Short-term advance from customers

	30/09/2024	01/01/2024
Yetak Group Co., Ltd	151,682,854,974	358,974,000
Sayimex Ta Mchas SRE Co.,Ltd	116,037,229,329	581,929
Hung Thanh Agricultural Materials Co., Ltd	67,947,418,445	5,397,881,840
Chhun Sok An Co., Ltd	46,925,841,667	6,118,626,360
Viet Nga Group JSC	33,476,986,750	46,576,750
Hour Sarin Aphivath Kasekam Co., Ltd	20,360,765,072	123,160,072
Nguyen Khoa Trading Co., Ltd	17,274,319,999	2,279,999
Other customers	66,941,774,530	11,256,272,153
	520,647,190,766	23,304,353,103

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

	01/01/2024	Payable during the period	Paid during the period	30/09/2024
a) Payables				
Value added tax for imported goods	-	5,350,023,566	5,350,023,566	-
Corporate income tax	53,324,340,830	61,601,699,744	104,849,564,338	10,076,476,236
Personal income tax	10,026,073,061	61,879,499,624	71,829,224,208	76,348,477
Import duty	9,517,173,543	20,814,712,919	30,331,886,462	-
Natural resources tax	228,356,850	1,891,070,850	1,924,488,750	194,938,950
License tax	-	5,000,000	5,000,000	-
Environmental protection tax	-	233,681,760	233,681,760	-
Other taxes, fees and charges	37,037	2,657,925,411	2,657,962,448	-
	73,095,981,321	154,433,613,874	217,181,831,532	10,347,763,663
b) Receivables				
Value added tax of output	104,855,724	-	-	104,855,724
Export duty	-	105,837,482,769	107,725,535,244	1,888,052,475
Import duty	-	-	53,860,606	53,860,606
Land tax	397,346,605	1,026,925,907	1,026,925,907	397,346,605
	502,202,329	106,864,408,676	108,806,321,757	2,444,115,410

17. Short-term accrued expense

	30/09/2024	01/01/2024
Trade discount	222,685,189,435	202,992,479,958
Goods and services purchased	126,413,502,932	102,062,057,678
Advertising media costs	64,081,915,073	57,736,441,480
Accrued gas expenses	21,732,681,309	60,608,481,908
Social welfare security expenses	6,722,549,609	-
Accrued interest expense	4,463,723,301	402,656,865
Other accruals	10,442,025,589	19,957,178,664
	456,541,587,248	443,759,296,553

18. Other short-term payables

	31/03/2024	01/01/2024
Safety reward fund	20,464,288,265	9,633,445,949
Short-term deposits received	6,647,510,980	7,163,164,484
Seller commission	1,444,450,533	10,822,834,999
Trade union fee	997,950,149	955,459,397
Dividends payable	919,705,500	991,449,500
Other short-term payables	8,557,616,586	36,270,046,140
	39,031,522,013	65,836,400,469

19. Loans and obligation under finance leases**a) Short-term loans**

	01/01/2024	Increases	Decreases	30/09/2024
Short-term loans	844,566,868,322	5,484,018,561,965	4,965,283,030,126	1,363,302,400,161
Current portion of long-term loans	-	63,124,000,000	-	63,124,000,000
	844,566,868,322	5,547,142,561,965	4,965,283,030,126	1,426,426,400,161

Represents short-term loans in Vietnam Dong ("VND") from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thu Thiem Branch with the term not exceed 3 months and the interest rate ranging from 2.6% per annum to 3.5% per annum.

b) Long-term loans

	01/01/2024	Increases	Decreases	30/09/2024
Long-term loans	-	189,370,000,000	-	189,370,000,000
	-	189,370,000,000	-	189,370,000,000

In which:

- Amount due for settlement within 12 months	-	63,124,000,000
- Amount due for settlement after 12 months	-	126,246,000,000

Represents long-term loans in Vietnam Dong ("VND") from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thu Thiem Branch with the term of 3 years and the interest rate 7.8% per annum.

20. Short-term payable provisions

	30/09/2024	01/01/2024
Provision for gas expenses	614,365,207,534	588,968,647,901
Provision for general maintenance expense	32,395,611,143	-
	646,760,818,677	588,968,647,901

21. Owners' Equity

a) Movement in owners' equity

	Owners' contributed capital	Investment and development fund	Retained earnings	Total
Balance as at 01/01/2023	5,294,000,000,000	2,255,123,436,823	3,016,592,702,289	10,565,716,139,112
Profit for the period			611,270,608,367	611,270,608,367
Appropriation to bonus and welfare funds 2023			(60,318,000,000)	(60,318,000,000)
Appropriation to investment and development fund 2023		183,381,182,510	(183,381,182,510)	-
Decrease in bonus and welfare funds 2022			(3,737,002,097)	(3,737,002,097)
Dividend from profit in 2022			(1,588,200,000,000)	(1,588,200,000,000)
Balance as at 30/09/2023	5,294,000,000,000	2,438,504,619,333	1,792,227,126,049	9,524,731,745,382
Balance as at 01/01/2024	5,294,000,000,000	2,587,697,003,792	2,044,029,737,497	9,925,726,741,289
Profit for the period			853,376,362,617	853,376,362,617
Appropriation to bonus and welfare funds 2024			(63,862,308,000)	(63,862,308,000)
Appropriation to investment and development fund 2024		256,012,908,785	(256,012,908,785)	-
Decrease in bonus and welfare funds 2023			(3,147,709)	(3,147,709)
Dividend from profit in 2023			(1,058,800,000,000)	(1,058,800,000,000)
Balance as at 30/09/2024	5,294,000,000,000	2,843,709,912,577	1,518,727,735,620	9,656,437,648,197

b) Charter capital

	30/09/2024	01/01/2024
Vietnam Oil and Gas Group	4,000,230,570,000	4,000,230,570,000
Other shareholders	1,293,769,430,000	1,293,769,430,000
	5,294,000,000,000	5,294,000,000,000

c) Shares

	30/09/2024	01/01/2024
Number of shares registered for issuance	529,400,000	529,400,000
Number of shares issued to the public	529,400,000	529,400,000
- Ordinary shares	529,400,000	529,400,000
Number of outstanding shares in circulation	529,400,000	529,400,000
- Ordinary shares	529,400,000	529,400,000

Common shares have a par value of 10,000 VND/share

22. Off-balance sheet items

	30/09/2024	01/01/2024
USD	48,521,840	56,953,739
EUR	1,280	1,280

23. Revenue

	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Sales of goods and services rendered		
Sales of urea	5,552,028,583,882	6,325,126,144,395
- Domestic sales	3,626,095,244,020	4,244,316,917,752
- Export	1,925,933,339,862	2,080,809,226,643
Sales of NPK	1,344,291,691,900	1,051,940,714,158
- Domestic sales	1,294,841,760,000	1,018,632,187,500
- Export	49,449,931,900	33,308,526,658
Sales of fertilizers	1,664,981,272,202	1,468,442,353,154
- Domestic sales	1,630,635,422,102	1,249,855,981,142
- Export	34,345,850,100	218,586,372,012
Sales of waste and other fertilizers	631,378,329,498	521,557,894,886
Revenue from services rendered	1,363,286,621	5,266,173,711
	9,194,043,164,103	9,372,333,280,304
Deductions		
Sales discount	293,932,253,735	400,654,771,791
	293,932,253,735	400,654,771,791

24. Cost of sale

	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Cost of Urea sold	4,103,820,521,488	5,164,759,262,288
Cost of NPK sold	1,126,261,088,478	918,043,245,984
Cost of fertilizers sold	1,558,901,056,918	1,354,939,599,958
Cost of other fertilizers	493,552,864,698	436,307,699,777
	7,282,535,531,582	7,874,049,808,007

25. Production cost by nature

	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Raw materials and consumables	5,379,934,118,878	5,505,951,680,529
Labour	428,634,250,657	400,572,638,550
Depreciation and amortisation	170,975,971,929	1,023,130,020,564
Out-sourced services	477,747,246,524	423,255,742,656
Other monetary expenses	532,011,019,639	504,124,372,159
	6,989,302,607,627	7,857,034,454,458

26. Financial income

	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Bank interest	213,961,989,424	398,056,494,095
Foreign exchange gain	48,311,282,958	64,547,150,902
	262,273,272,382	462,603,644,997

27. Financial expenses

	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Interest expense	27,665,510,064	6,014,352,635
Foreign exchange loss	21,698,395,743	11,419,355,316
	49,363,905,807	17,433,707,951

28. Selling expenses and general and administration expense

	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Selling expenses for the period		
Sales staff expenses	43,871,968,552	42,531,940,984
Transport, loading and storage expenses	251,181,865,259	224,523,460,893
Advertisement and communication expenses	183,395,231,160	196,282,220,275
Depreciation and amortization expenses	5,829,379,253	3,852,907,598
Social welfare security expenses	48,572,046,391	39,236,354,304
Outsourced services	25,286,330,535	23,307,154,527
Other selling expenses	50,025,562,917	35,271,909,924
	608,162,384,067	565,005,948,505

General and administration expenses for the period

Administrative staff expenses	113,483,141,110	105,035,242,539
Appropriation to the scientific and technological devel	75,185,336,241	41,994,292,210
Depreciation and amortization expenses	14,275,759,128	9,934,725,605
Outsourced services	44,072,071,547	43,338,987,388
Other general and administration expenses	72,965,716,727	91,249,710,039
	319,982,024,753	291,552,957,781

29. Other income and expenses

	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Other income		
Compensations and bonuses received	8,625,945,884	20,920,880,728
Transfer fixed assets to serve the purpose of manufacturing and trading	4,276,161,507	-
Disposals	3,392,031,969	-
Penalty for breach of contract	606,926,334	271,688,512
Other income	9,684,009,353	398,765,612
	26,585,075,047	21,591,334,852
Other expenses		
Ship bonus cost	2,936,376,882	287,747,936
Other expenses	3,055,799,241	29,290,072
	5,992,176,123	317,038,008
Profit from other activities	20,592,898,924	21,274,296,844

30. Current corporate income tax expense

	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Corporate income tax expense based on taxable profit in the current year	61,601,699,744	88,996,287,037
	61,601,699,744	88,996,287,037

IV. Related party transactions and balances

1. List of related parties with significant transactions and balances for the period

Related parties	Relationship
<i>a) Vietnam Oil and Gas Group and subsidiaries</i>	
Vietnam Oil and Gas Group	Parent Company
PetroVietnam University	Affiliate of Vietnam Oil and Gas Group
PetroVietnam College	Affiliate of Vietnam Oil and Gas Group
Vietnam Petroleum Institute	Affiliate of Vietnam Oil and Gas Group
PetroVietnam Power Corporation	Subsidiary of Vietnam Oil and Gas Group
PetroVietnam Fertilizer and Chemicals Corporation	Subsidiary of Vietnam Oil and Gas Group
PetroVietnam Gas Joint Stock Corporation	Subsidiary of Vietnam Oil and Gas Group
Binh Son Refining and Petrochemical Joint Stock Company	Subsidiary of Vietnam Oil and Gas Group
<i>b) Subsidiary</i>	
PetroVietnam Packaging Joint Stock Company	Subsidiary
Korea - Vietnam Fertilizer Company Limited	Subsidiary
<i>c) Other related parties according to Vietnamese Accounting Standards</i>	
Petroleum Trading And Drilling Technical Services	Affiliate
South West PetroVietnam Fertilizer and Chemicals	Affiliate
PVD Technical Training and Certification Joint	Affiliate
PetroVietnam Security Service Corporation - South	Affiliate
Saigon PetroVietnam Oil Joint Stock Company	Affiliate
Petro Power Renewable Energy Joint Stock	Affiliate

2. During period, the Company entered into the following significant transactions with its related parties

	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Sales		
<i>a) Subsidiary</i>	149,845,798,360	-
Korea - Vietnam Fertilizer Co., Ltd	149,078,528,360	-
PetroVietnam Packaging JSC	767,270,000	-
<i>b) Other related parties according to Vietnamese Accounting Standards</i>	380,664,059	390,718,935
Petro Power Renewable Energy JSC	380,664,059	390,718,935
	150,226,462,419	390,718,935

Purchases

a) Vietnam Oil and Gas Group and subsidiaries	3,693,808,534,781	2,917,407,396,740
Vietnam Oil and Gas Group	3,316,414,828,457	2,534,509,082,384
Branch of PetroVietnam Power Corporation - PetroVietnam Ca Mau Power Company	267,894,635,078	271,981,979,871
PetroVietnam Chemicals and Fertilizer Corporation - Petrochemical Trading Branch	97,981,260,672	99,886,245,089
Branch of PetroVietnam Gas JSC - Ca Mau Gas Company	8,056,736,894	10,372,069,396
PetroVietnam College	2,328,100,000	-
PetroVietnam University	1,002,684,791	149,000,000
Binh Son Refining and Petrochemical Co., Ltd	130,288,889	-
Vietnam Petroleum Institute	-	509,020,000
b) Subsidiary	340,897,545,515	138,319,400,101
PetroVietnam Packaging JSC	192,736,475,515	138,319,400,101
Korea - Vietnam Fertilizer Co., Ltd	148,161,070,000	-
c) Other related parties according to Vietnamese Accounting Standards	27,848,490,391	42,716,614,932
PVD Technical Training and Certification Joint Stock	8,362,667,291	17,598,133,086
Saigon PetroVietnam Oil Joint Stock Company	8,246,333,812	7,722,103,585
PetroVietnam Security Service Corporation - South West Branch	8,005,017,216	12,076,159,334
Petroleum Trading And Drilling Technical Services JSC	1,816,893,220	4,257,814,000
Indochina Petroleum Transportation JSC - HCM City Branch	768,058,000	700,486,000
Indochina Petroleum Transportation Joint Stock Company	292,801,700	228,410,800
Petrovietnam Securities Incorporated	288,000,000	132,000,000
Saigon PetroVietnam Oil JSC - Ca Mau Branch - No. 10 Petrol Station	65,280,000	1,508,127
PTSC Petro Hotel Co., Ltd	3,439,152	-
	4,062,554,570,687	3,098,443,411,773

3. Significant related party balances at the balance sheet date were as follows:

Short-term trade receivables	30/09/2024	01/01/2024
a) Subsidiary	11,379,552,000	-
Korea - Vietnam Fertilizer Co., Ltd	11,379,552,000	-
b) Other related parties according to Vietnamese Accounting Standards	89,349,662	34,070,417
Petro Power Renewable Energy JSC	89,349,662	34,070,417
	11,468,901,662	34,070,417
Short-term advances to suppliers	30/09/2024	01/01/2024
a) Vietnam Oil and Gas Group and subsidiaries	3,216,484,172	-
PetroVietnam College	2,942,109,786	-
PetroVietnam Chemical And Services JSC	274,374,386	-
b) Subsidiary	-	23,752,206,958
PetroVietnam Packaging JSC	-	23,752,206,958
c) Other related parties according to Vietnamese Accounting Standards	3,250,320,810	834,900,000
Petroleum Trading And Drilling Technical Services JSC	3,250,320,810	834,900,000
	6,466,804,982	24,587,106,958

Short-term trade payables	30/09/2024	01/01/2024
<i>a) Vietnam Oil and Gas Group and subsidiaries</i>	<i>617,070,131,591</i>	<i>1,386,156,321,887</i>
Vietnam Oil and Gas Group	546,152,098,505	1,298,943,925,302
Branch of PetroVietnam Power Corporation - PetroVietnam Ca Mau Power Company	51,284,426,892	58,756,161,720
PetroVietnam Chemicals and Fertilizer Corporation - Petrochemical Trading Branch	17,936,948,777	18,761,240,260
PetroVietNam Chemical And Services JSC	1,084,469,650	1,084,469,650
Branch of PetroVietnam Gas JSC - Ca Mau Gas Company	318,566,589	1,163,444,258
Binh Son Refining and Petrochemical Co., Ltd	140,712,000	-
PetroVietnam College	115,000,000	5,728,282,203
Vietnam Petroleum Institute	37,909,178	809,132,294
Branch of PetroVietnam Fertilizer and Chemicals Corporatior	-	909,666,200
<i>b) Subsidiary</i>	<i>78,575,790,192</i>	<i>-</i>
Korea - Vietnam Fertilizer Co., Ltd	44,736,070,000	-
PetroVietnam Packaging JSC	33,839,720,192	-
<i>c) Other related parties according to Vietnamese Accounting Standards</i>	<i>3,467,486,747</i>	<i>9,797,034,887</i>
Petroleum Trading And Drilling Technical Services JSC	2,012,632,499	2,322,608,400
Saigon PetroVietnam Oil Joint Stock Company	712,875,560	739,552,450
PVD Technical Training and Certification JSC	548,064,688	3,193,553,483
Indochina Petroleum Transportation JSC - HCM City Branch	157,874,400	411,480,000
Indochina Petroleum Transportation JSC	36,039,600	128,920,356
Saigon PetroVietnam Oil JSC - Ca Mau Branch - No. 10 Petrol Station	-	119,114,000
PetroVietnam Security Service Corporation - South West Branch	-	2,881,806,198
	699,113,408,530	1,395,953,356,774
Short-term accrued expenses	30/09/2024	01/01/2024
Vietnam Oil and Gas Group	21,732,681,309	60,608,481,908
	21,732,681,309	60,608,481,908
Provisions for gas expenses	30/09/2024	01/01/2024
Vietnam Oil and Gas Group	614,365,207,534	588,968,647,901
	614,365,207,534	588,968,647,901
Other current payables	30/09/2024	01/01/2024
Vietnam Oil and Gas Group	1,064,065,018	1,064,065,018
	1,064,065,018	1,064,065,018

4. Income before tax of the Board of Directors and Executive Board and Supervisory Board in the period was as follows:

Name	Position	From 01/01/2024 to 30/09/2024	From 01/01/2023 to 30/09/2023
Mr. Tran Ngoc Nguyen	Chairman	1,882,750,893	1,845,516,392
Mr. Van Tien Thanh	Member of the Board of Directors cum Chief Executive Officer	1,882,750,893	1,845,516,392
Mr. Tran My	Member (Retired on 10 January 2024, resigned on 01 August 2023)	366,134,314	1,379,818,539
Mr. Nguyen Duc Hanh	Member	1,536,546,945	1,485,048,539
Mr. Le Duc Quang	Member	1,531,546,945	1,485,048,539
Mr. Nguyen Duc Thuan	Member	780,185,924	-
Ms. Do Thi Hoa	Independent member	378,000,000	364,000,000
Mr. Truong Hong	Independent member	378,000,000	364,000,000
Mr. Tran Chi Nguyen	Executive Officer	1,521,546,945	1,485,048,539
Mr. Le Ngoc Minh Tri	Executive Officer	1,521,546,945	1,485,048,539
Mr. Nguyen Tuan Anh	Executive Officer	1,521,546,945	1,485,048,539
Ms. Nguyen Thi Hien	Executive Officer	1,521,546,945	1,485,048,539
Mr. Nguyen Thanh Tung	Executive Officer	1,536,399,720	1,485,048,539
Mr. Dinh Nhu Cuong	Chief Accountant	1,406,525,548	1,366,413,512
Ms. Phan Thi Cam Huong	Head of Supervisory Board	1,406,525,548	1,366,413,512
Mr. Do Minh Duong	Member of Supervisory Board	1,123,005,073	1,082,904,329
Mr. Le Canh Khanh	Member of Supervisory Board	66,000,000	26,772,727
Mr. Tran Van Binh	Member of Supervisory Board (Resigned on 12 June 2023)	130,228,253	831,998,307
		20,490,787,836	20,868,693,483

V. Supplemental disclosures of cash flow information

1. Non-cash transactions affecting cash flow statement in the future.
2. Unused amounts held by the enterprise.
3. Actual amounts of borrowings received during the period.
4. Actual amounts of principal repaid during the period.

VI. Others information

1. Contingent liabilities, commitments, and other financial information.
2. Presentation of assets, revenue, business results by segments (by business or geographical segments) in accordance with Accounting Standard No. 28 "Segment Report"(1).
3. Comparative information (changes in the financial statements of previous accounting periods).
4. Others information.

Ca Mau, 21 October 2024

Preparer

P.P Chief accountant

Executive Officer



Dam Thi Thuy An



Truong Quynh Anh




Le Ngoc Minh Tri