PETROVIETNAM INSURANCE FINANCE INVESTMENT JSC
No. 15, Alley 22 Mac Thai To, Yen Hoa District, Hanoi

Separate Financial Statements

SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2025

Presentation Currency: VND

ASSETS	Code	Note	30/06/2025	01/01/2025
1	2	3	4	5
A. CURRENT ASSETS	**100**		**107.141.168.722**	**106.953.457.499**
I. CASH AND CASH EQUIVALENTS	**110**		**16.070.409.676**	**32.285.312.248**
1. Cash	111		16.070.409.676	3.285.312.248
2. Cash equivalents	112			29.000.000.000
- Time deposits in banks	112A			29.000.000.000
- Other investments held to maturity	112B			
II. SHORT-TERM INVESTMENTS	**120**		**50.503.963.414**	**33.923.049.095**
1. Trading securities	121		26.446.816.977	17.883.698.285
2. Provision for diminution in value of trading securities	122		(753.912.631)	(401.834.242)
3. Held-to-maturity investments	123		24.811.059.068	16.441.185.052
III. SHORT-TERM RECEIVABLES	**130**		**13.829.040.093**	**15.712.356.187**
1. Short-term trade receivables	131		5.312.786.628	3.325.147.314
2. Short-term prepayments to suppliers	132		49.261.899	285.456.249
3. Other short-term receivables	136		14.187.386.455	17.822.147.513
4. Provision for short-term doubtful debts	137		(5.720.394.889)	(5.720.394.889)
IV. INVENTORIES	**140**		**17.478.859.782**	**20.876.011.056**
1. Inventories	141		17.478.859.782	20.876.011.056
V. OTHER SHORT-TERM ASSETS	**150**		**9.258.895.757**	**4.156.728.913**
1. Short-term prepaid expenses	151		214.558.333	244.435.471
2. Deductible VAT	152		20.803.638	
3. Taxes and other receivables from the State budget	153		9.023.533.786	3.912.293.442
B. NON-CURRENT ASSETS	**200**		**225.417.845.020**	**224.958.928.081**
I. FIXED ASSETS	**220**		**14.728.725.553**	**15.342.643.939**
1. Tangible fixed assets	221		12.751.037.672	13.364.956.058
- Historical cost	222		24.192.935.823	24.192.935.823
- Accumulated depreciation (*)	223		(11.441.898.151)	(10.827.979.765)
2. Intangible fixed assets	227		1.977.687.881	1.977.687.881
- Historical cost	228		2.103.687.881	2.103.687.881
- Accumulated amortization (*)	229		(126.000.000)	(126.000.000)
IV . Long-term assets in progress	**240**		**60.169.535.738**	**59.757.717.343**
1. Construction in progress	242		60.169.535.738	59.757.717.343
V. LONG-TERM INVESTMENTS	**250**		**150.040.062.512**	**149.379.367.743**
1. Investment in subsidiaries	251		123.652.369.787	123.652.369.787
2.Investments in joint ventures and associates	252		52.800.000.000	52.800.000.000
3. Provision for devaluation of long-term investments (*)	254		(26.412.307.275)	(27.073.002.044)
IV. OTHER LONG-TERM ASSETS	**260**		**479.521.217**	**479.199.056**
1.Long-term prepaid expenses	261		479.521.217	479.199.056
TOTAL ASSETS (270 = 100 + 200)	**270**		**332.559.013.742**	**331.912.385.580**

MST: 0102469707 - CÔNG TY CỔ PHẦN ĐẦU TƯ TÀI CHÍNH BẢO HIỂM DẦU KHÍ - THÀNH PHỐ HÀ NỘI

SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2025

CAPITAL	Code	Note	30/06/2025	01/01/2025
1	2	3	4	5
C. LIABILITIES	**300**		**61.354.307.461**	**60.463.147.593**
I. CURRENT LIABILITIES	**310**		**53.197.798.461**	**52.201.648.663**
1. Short-term trade payables	311		35.328.592	939.006.829
2. Short-term prepayments from customers	312		18.455.928.055	17.357.424.826
3. Taxes and other payables to State budget	313		165.413.027	487.968.615
4. Payables to employees	314		239.892.208	1.026.881.751
5. Short-term accrued expenses	315		158.700.000	
6. Other short-term payables	319		29.955.271.294	29.928.242.928
7. Bonus and welfare fund	322		4.187.265.285	2.462.123.714
II. NON-CURENT LIABILITIES	**330**		**8.156.509.000**	**8.261.498.930**
1. Other long-term payables	337		4.421.060.000	4.526.049.930
2. Long-term borrowings and finance lease liabilities	338		3.735.449.000	3.735.449.000
D. OWNER'S EQUITY	**400**		**271.204.706.281**	**271.449.237.987**
I. OWNER'S EQUITY	**410**		**271.204.706.281**	**271.449.237.987**
1.Contributed capital	411		200.622.650.000	200.622.650.000
- Ordinary shares with voting rights	411a		200.622.650.000	200.622.650.000
- Preferrence shares	411b			
2. Development and investment funds	418		11.487.939.441	6.307.114.728
3. Enterprise reorganization assistance fund	419			
4. Other reserves	420		2.110.052.239	383.110.668
5. Retained earnings	421		56.984.064.601	64.136.362.591
- Retained earnings accumulated till the end of the	421a		55.501.654.736	33.143.795.924
- Retained earnings of the current year	421b		1.482.409.865	30.992.566.667
TOTAL CAPITAL (440 = 300 + 400)	**440**		**332.559.013.742**	**331.912.385.580**

Hanoi, 15 July, 2025

Preparer	Chief Accountant	General Director
(Sign, fullname)	*(Sign, fullname)*	*(Sign, full name & sealed)*
Dương Thị Nga	Đậu Tố Uyên	TỔNG GIÁM ĐỐC Lê Tiến Hùng

CÔNG TY CỔ PHẦN ĐẦU TƯ TÀI CHÍNH BẢO HIỂM DẦU KHÍ
M.S.D.N: 0102409907 - C.T.C.P
THÀNH PHỐ HÀ NỘI

SEPARATE STATEMENT OF INCOME

Quarter II of 2025

Presentation Currency: VND

ITEMS	Code	Note	Quarter II of 2025	Quarter II of 2024	Cumulative from the beginning of the year to the end of this period	
					This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services			3.052.275.258	11.459.919.291	8.414.263.840	77.162.603.272
2. Revenue deductions	02					
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		3.052.275.258	11.459.919.291	8.414.263.840	77.162.603.272
4. Cost of goods sold			748.608.046	2.681.653.643	3.500.281.834	45.278.246.121
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		2.303.667.212	8.778.265.648	4.913.982.006	31.884.357.151
6. Financial income	21		2.573.099.022	3.919.142.557	3.782.255.964	5.984.739.458
7. Financial expense			(50.380.336)	(869.363.592)	1.661.918.089	(1.855.109.018)
- In which: Interest expense						
8. Selling expenses			719.470.302	1.719.981.424	1.803.516.992	3.591.263.643
9. General and administrative expense			1.973.007.877	1.868.592.289	3.308.632.692	3.428.380.789
10. Net profit from operating activities {30 = 20 + (21 - 22) - (25 + 26)}	30		2.234.668.391	9.978.198.084	1.922.170.197	32.704.561.195
11. Other income	31			2.650.000	66.917	2.650.000
12. Other expense			123.383.855		124.824.293	129.045
13. Other profit (40 = 31 - 32)	40		(123.383.855)	2.650.000	(124.757.376)	2.520.955
14. Total net profit before tax (50 = 30 + 40)	50		2.111.284.536	9.980.848.084	1.797.412.821	32.707.082.150
15. Current corporate income tax expense			156.981.123	1.164.069.017	315.002.956	5.172.931.595
16. Deferred corporate income tax expense	52					
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		1.954.303.413	8.816.779.067	1.482.409.865	27.534.150.555

Hanoi, 16 July, 2025

Preparer	Chief Accountant	General Director
(Sign, fullname)	*(Sign, fullname)*	*(Sign, full name & sealed)*
Dương Thị Nga	Đậu Cố Uyên	TỔNG GIÁM ĐỐC Lê Tiến Hùng

SEPARATE STATEMENTS OF CASH FLOWS

(Indirect method)

Quarter II of 2025

Presentation Currency: VND

ITEMS	Code	Note	Cumulative from the beginning of the year to the end of this period	
			This year	Last year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profits before tax	***01***		***1.797.412.821***	***32.707.082.150***
2. Adjustment for:				
- Depreciation and amortization of fixed assets and investment properties	02		613.918.386	695.458.800
- Provisions	03		(308.616.380)	(2.277.013.356)
- Gains, loss from investment	05		(1.725.966.797)	(1.445.906.608)
3. Operating profit before changes in working capital	***08***		***376.748.030***	***29.679.620.986***
- Increase/Decrease in receivables	09		2.044.381.506	(622.043.069)
- Increase/Decrease in inventories	10		3.397.151.274	45.138.700.207
- Increase/Decrease in payables (excluding interst payables, enterprise income tax payables)	11		(262.306.429)	(53.922.292.814)
- Increase/Decrease in prepaid expenses	12		29.554.977	791.954.588
- Increase /Decrease in trading securities	13		(8.563.118.692)	(15.839.262.189)
- Corporation income tax paid	15		(5.567.200.973)	(39.281.449)
- Other receipts from operating activities	16			
- Other payments on operating activities	17		(1.800.000)	(2.400.000)
Net cash flows from operating activities	***20***		***(8.546.590.307)***	***5.184.996.260***
II. CASH FLOW FROM INVESTING ACTIVIIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(945.666.556)	(843.281.232)
3. Loans and purchase of debt instruments from other entities	23		(26.811.059.068)	(18.155.443.026)
4. Collection of loans and resale of debt instrument of other entities	24		18.441.185.052	13.466.044.603
7. Interest and dividend received	27		1.647.228.307	1.520.048.942
Net cash flows from investing activities	***30***		***(7.668.312.265)***	***(4.012.630.713)***
Net cash flows in the period (20+30+40)	**50**		**(16.214.902.572)**	**1.172.365.547**
Cash and cash equivalents at the beginning of the period			**32.285.312.248**	**15.788.766.004**
Cash and cash equivalents at the end of the period	**70**		**16.070.409.676**	**16.961.131.551**

Hanoi, 16 July, 2025

Preparer	Chief Accountant	General Director
(sign, fullname)	*(sign, fullname)*	*(Sign, full name & sealed)*
Dương Thị Nga	Đậu Tố Uyên	TỔNG GIÁM ĐỐC Lê Tiến Hùng

M.S.D.N: 0102469707 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ TÀI CHÍNH BẢO HIỂM DẦU KHÍ
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