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An Viet Auditing Company Limited
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PETROVIETNAM GAS CITY INVESTMENT
AND DEVELOPMENT JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period from 01 January 2026 to 30 June 2026

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN GAS ĐÔ THỊ
Ký ngày: 29/8/2026 17:59:53

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STATEMENT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

The Board of Directors and Board of Management of Petrovietnam Gas City Investment and Development Joint Stock Company ("the Company") present this report together with the Company's reviewed interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026.

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

Members of the Board of Directors and the Management who held the Company during the period from 01 January 2026 to 30 June 2026 and to the date of this report are as follows:

Board of Directors

Ms. Nguyen Thanh Tu	Chairwoman
Mr. Lyu ZhiMing	Member
Mr. Yang XiaoWei	Member
Mr. Yang XiaoDong	Member
Ms. Thai Thi Duyen Hai	Independent member (resigned on 29 April 2026)
Mr. Pham Van Thuyet	Independent member (appointed on 29 April 2026)

Board of Management

Mr. Lyu ZhiMing	Director - Legal representative

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Board of Directors and Board of Management are responsible for preparing the interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026, which give a true and fair view of the financial position, business results, and cash flows of the Company for the period then ended. In preparing these interim consolidated financial statements, the Board of Directors and Board of Management are required to:

- Comply with Vietnamese accounting standards, corporate accounting system and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements;
- Design and implement an effective internal control system for the purpose of proper preparation and presentation of the interim consolidated financial statements so as to minimize errors and frauds; and
- Prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

The Board of Directors and Board of Management are responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the interim consolidated financial statements comply with Vietnamese accounting standards, corporate accounting system and the relevant statutory requirements applicable to the preparation and presentation of the interim consolidated financial statements. The Board of Directors and Board of Management are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Directors and Board of Management confirm that the Company has complied with the above requirements in preparing these interim consolidated financial statements.

For and on behalf of the Board of Directors and Board of Management,

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN GAS ĐÔ THỊ

Lyu ZhiMing
Director

Ha Noi, 26 August 2026

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*No: **183** /2026/BCSX-AVI-TC1*

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: **Shareholders**
Board of Directors and Board of Management
Petrovietnam Gas City Investment and Development Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Petrovietnam Gas City Investment And Development Joint Stock Company and its subsidiaries prepared on 26 August 2026 as set out from page 05 to page 33, which comprise interim consolidated statement of financial position as at 30 June 2026, the interim consolidated income statement, the interim consolidated cash flows statement for the period from 01 January 2026 to 30 June 2026 and the Notes to the interim consolidated financial statements.

The Board of Directors and Board of Management's Responsibility

The Board of Directors and Board of Management are responsible for the preparation and fair presentation of the interim consolidated financial statements in accordance with Vietnamese Accounting Standards, Corporate Accounting System nd the statutory requirements relevant applicable to the preparation and presentation of interim consolidated financial statements and for such internal control as the Board of Directors and Board of Management determine are necessary to enable the preparation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of interim financial information performed by independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

- We were unable to obtain sufficient confirmation letters regarding the balances of items: short-term held-to-maturity investments (loans) with amount of approximately VND 8.78 billion and other receivables of approximately VND 11.95 billion (Notes 9 and 10). The Company has initiated legal proceedings against the borrowers and an individual in 2025. During this period, the Company continued to make allowance for held-to-maturity investments based on the overdue time of these held-to-maturity investments with amount to VND 0.84 billion (in 2025: VND 5.23 billion). Although alternative procedures have been performed, we could not assess the existence as well as the recoverability of the above-mentioned overdue investments and receivables, therefore we are unable to determine whether adjustments to these balances and nor to assess the impact of this matter on the Company's interim consolidated financial statements.

- The Company prepared interim consolidated financial statements based on the self-prepared financial statements of its associate - Everyoung Investment Management Joint Stock Company. We were unable to perform the necessary review procedures on the associate's financial statements, therefore we could not assess the impact of this matter on the Company's interim consolidated financial statements.

- In 2025, the Company made allowance for devaluation of inventories regarding raw materials amounting to approximately VND 6.17 billion. During this period, the Company reversed allowance with amount of approximately VND 1.2 billion due to the liquidation of a portion of the aforementioned raw materials. As at the date of issuance of these interim consolidated financial statements, the Company has not provided sufficient basis for recognising allowance for devaluation of above raw materials. Consequently, we were unable to obtain sufficient appropriate audit evidence to verify the provision recognized is adequate and reasonable, nor were we able to assess the impact of this matter on the Company's interim consolidated financial statements.

- In 2025, the Company offset the tripartite debt between the Company's short-term loan payable to ENN Group International Investment Company Limited and the loan receivable from Viet Tu Investment Company Limited (a related party) in accordance with a tripartite agreement signed among the parties with a converted amount approximately of VND 26.31 billion. We were unable to obtain sufficient appropriate audit evidence regarding the above transactions, nor assess the impact of this matter on the Company's interim consolidated financial statements.

Qualified Conclusion

Based on our review, except for the effects of the matters described in the "Basis for Qualified conclusion", nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, the financial position of Petrovietnam Gas City Investment And Development Joint Stock Company and its subsidiaries as at 30 June 2026, and its operations and its cash flows for the period from 01 January 2026 to 30 June 2026 in accordance with Vietnamese accounting standards, corporate accounting system and the statutory requirements relevant to preparation and presentation of interim consolidated financial statements.

Emphasis matter

As described in note 4.1 of Notes to the interim consolidated financial statements: The Company makes a profit of VND 3.75 billion in the period, however, this amount was insufficient to offset the accumulated losses as at 30 June 2026 was VND 61.71 billion, equivalent to 32.70% of the owners' contributed capital (as at 31 December 2025: VND 65.47 billion equivalent to 34.70% of the owners' contributed capital). The Board of Directors and Board of Management are developing plans to enhance business operations and recover outstanding receivables in order to improve the Company's operating results and financial position in the coming period. Accordingly, the Board of Directors and the Management assess that preparing the interim consolidated financial statements on a going concern basis is appropriate. Our qualified conclusion is not related to this matter.

M.S.D.N:0200511355-C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
KIỂM TOÁN
AN VIỆT
Q. HAI BÀ TRƯNG - T.P HÀ NỘI

Doan Thu Hang
Deputy General Director
Certificate of audit practice registration
No. 1396-2023-055-1

For and on behalf of
ANVIET AUDITING COMPANY LIMITED
Ha Noi, 26 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

FORM B 01a - DN/HN

Unit: VND

	ITEMS	Codes	Notes	30/06/2026	01/01/2026
A.	**CURRENT ASSETS**	**100**		**137,437,256,407**	**120,273,363,176**
I.	**Cash and cash equivalents**	**110**	**5**	**26,774,716,883**	**16,804,918,805**
1.	Cash	111		24,769,785,376	14,799,740,723
2.	Cash equivalents	112		2,004,931,507	2,005,178,082
II.	**Short-term financial investments**	**120**		**10,191,245,623**	**10,780,785,836**
1.	Short-term held-to-maturity investments	123	6	16,262,300,416	16,013,347,478
2.	Allowance for impairment of short-term held-to-maturity investments	124	6	(6,071,054,793)	(5,232,561,642)
III.	**Short-term receivables**	**130**		**32,982,280,093**	**53,557,001,641**
1.	Short-term trade receivables	131	7	40,375,902,208	60,924,686,987
2.	Short-term advances to suppliers	132	8	7,545,543,713	6,906,667,063
3.	Other short-term receivables	135	9	13,697,701,014	14,321,541,764
4.	Allowance for short-term doubtful debts	136	10	(28,636,866,842)	(28,595,894,173)
IV.	**Inventories**	**140**	**11**	**27,310,476,201**	**10,682,810,071**
1.	Inventories	141		32,961,823,795	17,541,304,844
2.	Allowance for devaluation of inventories	142		(5,651,347,594)	(6,858,494,773)
V.	**Other current assets**	**160**		**40,178,537,607**	**28,447,846,823**
1.	Short-term deferred expenses	161	12	493,762,513	653,033,531
2.	Value added tax deductibles	162		39,684,775,094	27,794,813,292
B.	**NON-CURRENT ASSETS**	**200**		**82,470,577,727**	**84,225,021,198**
I.	**Long-term receivables**	**210**		**193,150,000**	**143,150,000**
1.	Other long-term receivables	215	9	193,150,000	143,150,000
II.	**Fixed assets**	**220**		**10,986,267,314**	**11,178,211,590**
1.	Tangible fixed assets	221	14	10,179,685,334	10,341,875,976
	- Cost	*222*		*34,686,239,604*	*33,838,990,570*
	- Accumulated depreciation	*223*		*(24,506,554,270)*	*(23,497,114,594)*
2.	Intangible fixed assets	227	13	806,581,980	836,335,614
	- Cost	*228*		*1,584,220,913*	*1,584,220,913*
	- Accumulated amortization	*229*		*(777,638,933)*	*(747,885,299)*
III.	**Long-term assets in progress**	**250**		**-**	**711,478,704**
1.	Construction in progress	252		-	711,478,704
IV.	**Long-term financial investments**	**260**		**20,623,517,412**	**20,729,363,985**
1.	Investments in associates and joint ventures	262	15	15,858,870,004	15,964,716,577
2.	Long-term held-to-maturity investments	265	6	4,764,647,408	4,764,647,408
V.	**Other long-term assets**	**270**		**50,667,643,001**	**51,462,816,919**
1.	Long-term deferred expenses	271	12	50,637,025,455	51,432,199,373
2.	Deferred tax assets	272		30,617,546	30,617,546
	TOTAL ASSETS	**280**		**219,907,834,134**	**204,498,384,374**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 June 2026

FORM B 01a - DN/HN
Unit: VND

	ITEMS	Codes		30/06/2026	01/01/2026
C.	**LIABILITIES**	**300**		**74,507,513,822**	**62,856,696,878**
I.	**Current liabilities**	**310**		**74,185,600,972**	**62,489,967,771**
1.	Short-term trade payables	311	16	28,261,405,450	54,606,724,276
2.	Short-term advance from customers	312	17	25,566,398,166	4,245,526,048
3.	Dividend and profit payables	313		971,374,200	971,974,200
4.	Short-term taxes and other payables to the State budget	314	18	89,972,787	73,010,674
5.	Payables to employees	315		865,928,524	1,333,486,054
6.	Short-term accrued expenses	316		271,873,065	194,850,660
7.	Short-term unearned revenues	319		12,289,700	104,087,163
8.	Other short-term payables	320	19	843,343,168	847,917,504
9.	Short-term borrowings and finance lease liabilities	321	20	17,190,624,720	-
10.	Short-term provisions	322		112,391,192	112,391,192
II.	**Long-term liabilities**	**330**		**321,912,850**	**366,729,107**
1.	Other long-term payables	338	19	321,912,850	366,729,107
D.	**EQUITY**	**400**	**21**	**145,400,320,312**	**141,641,687,496**
1.	Owners' contributed capital	411		188,700,000,000	188,700,000,000
	- Ordinary shares with voting rights	*411a*		*188,700,000,000*	*188,700,000,000*
2.	Share premium	412		15,480,000,000	15,480,000,000
3.	Investment and development fund	418		2,596,615,372	2,596,615,372
4.	Other funds belonging to owners' equity	419		337,031,314	337,031,314
5.	Retained earnings	420		(61,713,326,374)	(65,471,959,190)
	- Retained earnings accumulated to the prior year end	*420a*		*(65,471,959,190)*	*(48,610,057,820)*
	Retained earnings of the current period	*420b*		*3,758,632,816*	*(16,861,901,370)*
	TOTAL RESOURCES	**440**		**219,907,834,134**	**204,498,384,374**

Approved, 26 August 2026

Preparer	Chief Accountant	Director
Pham Quang Man	Pham Quang Man	Lyu ZhiMing

M.S.D.N: 0107749865 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN GAS ĐÔ THỊ
P. YÊN HÒA - TP. HÀ NỘI

INTERIM CONSOLIDATED INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

FORM B 02a - DN/HN
Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Revenue from goods sold and services rendered**	**01**	**23**	**168,468,609,568**	**73,316,443,472**
2.	Deductions	02	23	-	5,649,416
3.	**Net revenue from goods sold and services rendered**	**10**	**23**	**168,468,609,568**	**73,310,794,056**
4.	Cost of sales	11	24	153,217,623,160	66,170,241,637
5.	**Gross profit from goods sold and services rendered**	**20**		**15,250,986,408**	**7,140,552,419**
6.	Gain/(loss) from disposal of investment property	21		-	-
7.	Financial income	22	25	384,195,643	816,956,377
8.	Financial expenses	23	26	210,764,116	2,063,038,709
	- Of which: Borrowing costs	*24*		*210,533,752*	*772,684,293*
9.	Selling expenses	25	27	3,475,617,385	3,491,133,219
10.	General and administration expenses	26	28	7,575,594,494	3,859,506,896
11.	Share of profit or loss of joint ventures and associates	27		(105,846,573)	(331,940,272)
12.	**Operating profit**	**30**		**4,267,359,483**	**(1,788,110,300)**
13.	Other income	31		59,630,476	13,349
14.	Other expenses	32	29	568,357,143	998,054,965
15.	**Profit from other activities**	**40**		**(508,726,667)**	**(998,041,616)**
16.	**Profit before tax**	**50**		**3,758,632,816**	**(2,786,151,916)**
17.	Current corporate income tax expense	51		-	69,850,722
18.	Deferred corporate income tax expense	52		-	-
19.	**Net profit after corporate income tax**	**60**		**3,758,632,816**	**(2,856,002,638)**
20.	Profit or loss after tax attributable to owners of the parent	61		3,758,632,816	(2,856,002,638)
21.	Profit or loss after tax attributable to non-controlling interests	62		-	-
22.	**Basic earnings per share**	**70**	**30**	**199**	**(151)**

Approved, 26 August 2026

Preparer	Chief Accountant	Director
Pham Quang Man	Pham Quang Man	Lyu ZhiMing

M.S.D.N: 01...865 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN GAS ĐÔ THỊ
P. YÊN HÒA - TP. HÀ NỘI

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Direct method)

For the period from 01 January 2026 to 30 June 2026

FORM B 03a - DN/HN

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	Cash inflows from sales, services provided, and other income	01	211,454,651,525	101,104,897,838
2.	Cash outflows paid to suppliers of goods and services	02	(194,480,341,756)	(99,129,479,033)
3.	Cash outflows paid to emloyees	03	(4,614,834,426)	(3,966,012,807)
4.	Interest paid	04	(210,533,752)	-
5.	Corporate income tax paid	05	-	(69,850,722)
6.	Other cash inflows	06	2,746,075,679	1,044,351,814
7.	Other cash outflows	07	(4,033,418,858)	(3,013,245,190)
	Net cash from operating activities	**20**	**10,861,598,412**	**(4,029,338,100)**
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition of fixed assets and other long-term assets	21	(1,026,499,190)	(479,597,480)
2.	Proceeds from disposals of fixed assets and other long-term assets	22	1,000,000	-
3.	Cash recoverd from lending, selling debt intrusments of other entities	24	-	7,000,000,000
4.	Interest earned, dividend and profit received	27	134,499,220	113,579,343
	Net cash from investing activities	**30**	**(890,999,970)**	**6,633,981,863**
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Dividends and profits paid	36	(570,000)	-
	Net cash from financing activities	**40**	**(570,000)**	**-**
	Net decrease in cash during the period	**50**	**9,970,028,442**	**2,604,643,763**
	Cash and cash equivalents at the beginning of period	**60**	**16,804,918,805**	**8,936,770,926**
	Effect of changes in foreign exchange rates	61	(230,364)	483,403
	Cash and cash equivalents at the end of period	**70**	**26,774,716,883**	**11,541,898,092**

Approved, 26 August 2026

Preparer	Chief Accountant	Director
Pham Quang Man	Pham Quang Man	Lyu ZhiMing

M.S.D.N: 0102349865 - C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN GAS ĐÔ THỊ P. YÊN HÒA - TP. HÀ NỘI

1. GENERAL INFORMATION

1.1. Structure of ownership

Petrovietnam Gas City Investment and Development Joint Stock Company (the "Company") operates under the Enterprise Registration Certificate for Joint Stock Company No. 0103019021 dated 10 August 2007 issued by the Department of Planning and Investment of Ha Noi City and amended for the 25th time on 29 August 2025 issued by the Department of Finance of Ha Noi City.

The Company's charter capital is VND 188,700,000,000, equivalent to 18,870,000 outstanding shares with a par value of VND 10,000 per share.

The Company's shares are traded on the Unlisted Public Company Market (UPCoM) with the stock code of PCG.

The Company's headquarters is located at Vietnam Petroleum Institute Building, 167 Trung Kinh, Yen Hoa Ward, Ha Noi City.

1.2. The number of employees as at 30 June 2026 was 50 (as at 31 December 2025 was 49).

1.3. Operating and principal activities

- Consulting, design, investment, technology transfer, maintenance, repair, installation of machinery, equipment, and other services for gas production and business activities;
- Consulting, preparing investment projects, installing and operating technological systems and equipment for the supply and production of liquefied petroleum gas (LPG), liquefied natural gas (LNG), compressed natural gas(CNG), synthetic natural gas (SNG) and Dimethyl ether (DME);
- Trading and transporting via pipeline networks, specialized tank trucks, and specialized trains of LPG, LNG, CNG, SNG and DME; transporting gas cylinders by trucks;
- Trading materials, equipment, chemicals, and accessories for the gas industry; trading machinery, equipment, and spare parts of mining and construction machinery; trading materials and equipment for construction installation;
- Construction of warehouses and filling stations serving the business of LPG, LNG, CNG, SNG and DME;
- Construction of civil and industrial works; technology transfer, maintenance, repair, installation of machinery and equipment serving the production and business of LPG, LNG, CNG, SNG and DME;
- Trading equipment for converting fuel from gasoline or diesel to LPG, CNG or LNG;
- Construction, installation, investment and operation of LPG supply systems for urban areas and industrial zones;
- Design and installation of equipment and technology systems for gas supply in construction works.

The main activity of the company is the production and business of domestic and industrial gas.

1.4. Normal business cycle

The Company's normal course of business cycle is no more than 12 months.

1.5. Corporate structure

As at 30 June 2026, the Company has 4 subsidiaries and 1 associate. Details are as follows:.

Name of Company	Place of establishment	Voting ratio (%)	Profit ratio (%)	Main activities
Subsidiaries				
VN Gas - Daklak Co., Ltd	Dak Lak	100%	100%	Trading in household and industrial gas
Vietnam PCG Equipment and Constructions Company Limited	Ha Noi	100%	100%	Construction
Vietnam Energy Equipment Trading Company Limited	Ha Noi	100%	100%	Trading materials and equipment
PCG PV Company Limited	Ha Tinh	100%	100%	Trading in household and industrial gas
Associate				
Everyoung Investment Management Joint Stock Company	Ha Noi	47%	47%	Management consulting

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The fiscal year of the Company and its subsidiaries begins on 1 January and ends on 31 December.

Accounting currency: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

The interim consolidated financial statements are presented in Vietnam Dong (VND), prepared based on accounting principles in accordance with the provisions of the Corporate Accounting System issued in Circular 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT- BTC dated 20 April 2026 of the Ministry of Finance on guiding methods of preparing and presenting consolidated financial statements; Vietnamese Accounting Standards and legal regulations related to the preparation and presentation of consolidated financial statements.

The interim consolidated financial statements for the period from 1 January 2026 to 30 June 2026 have been prepared for the purpose of complying with the disclosure requirements on the securities market.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1. Basis of preparation of financial statement

The interim consolidated financial statements are prepared on the accrual basis (except for the information related to cash flows), under historical cost principle, based in the assumption of going concern.

The interim consolidated financial statements comprise the financial statements of the parent company and its subsidiaries for the period from 01 January 2026 to 30 June 2026. This control is achieved when the Company has the ability to govern the financial and operating policies of investee companies in order to obtain benefits from the activities of these companies. The business results of the subsidiary are included in the Consolidated Financial Statements from the date the parent company takes control of the subsidiary and ends on the date the parent company actually terminates control of the subsidiary.

The interim financial statements of the Company and its subsidiary used for consolidation are prepared for the same accounting period and apply consistent accounting policies for similar transactions and events under similar circumstances. Where the accounting policies adopted by a subsidiary differ from those applied consistently by the Company, appropriate adjustments are made to the subsidiary's financial statements before they are used in the preparation of the interim consolidated financial statements.

Transactions and balances arising from transactions between companies within the Company are eliminated in their entirety when consolidating the financial statements.

Non-controlling shareholder interests are presented in the consolidated Balance Sheet as a separate item under the equity section. The value of non-controlling shareholder interests in the net assets of the consolidated subsidiaries includes: non-controlling shareholder interests at the acquisition date are determined according to the fair value of the subsidiary's net assets at date of purchase; Non-controlling shareholders' interests in the fluctuations in total equity from the date of acquisition to the beginning of the reporting period and non-controlling shareholders' interests in the fluctuations in total equity arising during the period report. The ownership portion of non-controlling shareholders in the Consolidated Income Statement is also presented as a separate item.

The Company's separate financial statements have been translated into English from the Vietnamese versions published.

The Company makes a profit of VND 3.75 billion in the period, however, this amount was not sufficient to offset the accumulated losses. As at 30 June 2026, accumulated losses of the Company was VND 61.71 billion, equivalent to 32.70% of the owners' contributed capital (as at 31 December 2025: VND 65.47 billion equivalent to 34.70% of the owners' contributed capital). The Board of Directors and Board of Management are developing plans to enhance business operations and recover outstanding receivables in order to improve the Company's operating results and financial position in the coming period. Accordingly, the Board of Directors and the Management assess that preparing the financial statements on a going concern basis is appropriate.

4.2. Estimates

The preparation of consolidated financial statements complies with Vietnamese accounting standards, corporate accounting regime and legal regulations related to the preparation and presentation of consolidated financial statements as required by the Board of Management. There must be estimates and assumptions that affect the reported figures on liabilities, assets and the presentation of contingent liabilities and assets at the date of the consolidated financial statements as well as the reported figures. of revenue and expenses throughout the period. Actual numbers may be different from the estimates and assumptions.

4.3. Cash and cash equivalents

Cash reflects the full existing amount of the Company and subsidiaries at the end of the accounting period, comprising cash on hand, demand deposits and cash in transit.

Cash equivalents comprises short-term investments with terms less than 03 months since the date of investment that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value at the reporting date and recorded in accordance with Vietnamese Accounting Standard No. 24 - Cash flow statement.

4.4. Conversion of foreign currencies

The principles of foreign currency conversion are implemented in accordance with the regulations of Vietnamese Accounting Standards (VAS) No. 10 - The impact of changes in exchange rates and the current accounting regime for enterprises.

During the period, transactions arising in foreign currencies are converted into VND at exchange rates ruling at the transaction dates or accounting book exchange rate. Foreign exchange differences arising from these transactions are recognized in financial income (if gain) and financial expense (if loss). Monetary items denominated in foreign currencies are translated using exchange rate ruling at the end of the accounting period. Exchange rate differences resulting from revaluation are presented in the income statement as the net difference between the total profit and the total loss from the revaluation of monetary items denominated in foreign currency.

4.5. Held to maturity investment

This reflects investments that the Company intends and is able to hold until maturity with a remaining term of no more than 12 months (short-term) and more than 12 months (long-term) from the reporting date (excluding trading securities), including: time deposits, loans held until maturity for the purpose of collecting periodic interest.

Held-to-maturity investments are initially recognized at cost, including purchase price and expenses related to the purchase of investments such as brokerage fees, transaction, advisory, tax fees and bank charges ... After initial recognition, these investments are recorded at recoverable value.

Interest incurred after the date of purchase of held-to-maturity investments, profit upon disposals or sale of held-to-maturity investments are recorded in financial income. Interest received before the investment date is deducted from the cost at the date of purchase.

The Company bases on the remaining term from the reporting date to classify held-to-maturity investments as long-term or short-term.

When having strong evidence indicating part or all of the investments may not be recoverable and the losses can be measured reliably, these losses are recorded in financial expenses in the period and reduced directly to the value of the investments. Provision for held-to-maturity investments is similar to receivables unlikely to recover, is made similarly to bad debts according to note No. 4.6.

4.6. Receivables and provision for doubtful debts

Receivables are monitored in detail of the original terms, remaining terms at the reporting date, the receivable objects, original currencies and other factors for the Company's managerial purpose. The classification of receivables is trade receivables; other receivables shall comply with the principles:

- Trade receivables include commercial receivables incurred from purchase-sale transactions, including receivables from sale of exported goods under the trust for the other entities;
- Other receivables include non-commercial or non-trading receivables, including: amount paid on behalf of another party; receivables which the export trustor must collect from the trustee; recieivables from penalties, compensation; advances; pledges, collaterals, deposits, assets lending,....

The Company bases on the remaining term at the reporting date receivables to classify as long-term or short-term.

Receivables are recognised not exceeding the recoverable value. Allowance for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in difficulty of solvency due to dissolution, bankruptcy, or similar difficulties in accordance with the prevailing Corporate Accounting System.

4.7. Inventories

Inventory is valued at cost; however, if the cost is greater than the net realizable value, the inventory is valued at its net realizable value. The cost of inventories includes purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their present location and condition. The cost of inventories is determined using the weighted average method and are recorded by perpetual method. The net realizable value is determined by the estimated selling price minus costs to complete, marketing, selling, and distribution costs incurred.

Work in progress includes costs for construction activities that have not been completed and accepted for payment at the end of the period. The value of work in progress is determined corresponding to the cost of direct materials; direct labor costs; costs of using construction machinery; general production costs and subcontracting costs incurred but not yet accepted by the investors.

Allowance for devaluation in inventory are the difference between the cost of inventories and their net realizable value at the end of the accounting period, and are recognized in accordance with the prevailing Corporate Accounting System.

4.8. Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets is determined at their original price.

The cost of tangible fixed assets acquired through purchase and construction transfer includes all expenses that the Company incurs to acquire the fixed asset until it is ready for use. The cost of tangible fixed assets acquired through self-constructed includes construction costs, actual production costs incurred, plus installation and test run costs.

Subsequent costs are added to the asset's cost if they improve the asset's current condition compared to its original standard state, such as:

- Replacing parts of the tangible fixed asset that extend its useful life or increase its operational capacity; or
- Improving parts of the tangible fixed asset that significantly enhance the quality of the products produced; or
- Implementing a new production technology that reduces the operating costs of the asset compared to before.

Costs incurred for repairs and maintenance aimed at restoring or maintaining the asset's ability to generate economic benefits according to its original standard operating condition, which do not meet any of the above conditions, are recognized as production and business expenses in the period incurred.

Depreciation of fixed assets is calculated using the straight-line method based on the estimated useful life of the asset in accordance with the depreciation framework stipulated in Circular No. 45/2013/TT-BTC dated 25 April 2013, of the Ministry of Finance. The estimated useful lives are as follows:

	Years
Buildings and structures	50
Machinery and equipment	03 - 06
Transport and transmission vehicles	08
Office equipment	05
Other tangible fixed assets	03 - 20

The profits or losses arising from the liquidation or sale of assets are the difference between the income from liquidation and the remaining value of the assets and are recorded in the income statement.

4.9. Intangible fixed asset and amortisation

Intangible fixed assets are presented at cost less accumulated depreciation. The cost of intangible fixed assets is determined according to their original cost.

The historical cost of intangible fixed assets formed from purchase and transfer investment is all the costs that the Company has to spend to acquire the fixed assets up to the time of bringing the assets into a state capable of operating in the intended manner.

Intangible fixed assets comprises land used rights, trademarks and computer software.

Amortisation of intangible fixed assets is calculated using the straight-line method based on the estimated useful life of the asset. The estimated useful lives are as follows:

	Years
Land used rights	37
Trademarks	05
Computer software	03 - 05

4.10. Construction in progress

Construction in progress are recognized at historical cost. This cost includes all necessary expenditures to bring the asset to its intended use, including construction costs, equipment, other related expenses, and borrowing costs in accordance with the Company's accounting policies. Depreciation of these assets is applied in the same manner as for other assets and begins when the asset is in a condition ready for use.

4.11. Investment in associates

Reflecting the investments which the Company directly or indirectly holds from 20% to under 50% voting shares of the investee (associated company) without any other agreement. Associated company is the company which the Company has significant influence but does not have right to control over the financial policies and activities. Significant influence represents the right to participate in making policy decisions about financial policies and business operations of the investee but not control those policies.

Investments in associates are presented in the consolidated financial statements using the equity method. Under the equity method, an investment in an associate is initially recognized at cost. Subsequently, the carrying amount of the investment is adjusted to reflect the Company's share of the profit or loss of the investee after the acquisition date.

When the Company's share of losses of an associate equals or exceeds the carrying amount of the investment, the Company discontinues recognizing further losses. If the associate subsequently makes profits, the Company resumes recognizing its share of those profits only after the unrecognized losses have been recovered.

4.12. Deferred expenses

Deferred expenses include actual such as office rent, land use rights rent, and the transfer of infrastructure on land in Phu Vinh Industrial Park, insurance costs, the value of tools and equipment used, and other defferred expenses serving the business operations of multiple accounting periods. In which:

- The prepaid office rent for the location on the 4th floor of the Vietnam Petroleum Institute Building, No. 167 Trung Kinh Street, Yen Hoa Ward, Hanoi City is being amortized on a straight-line basis over a period of 50 years starting from 10 August 2010;
- The payment for the land use rights and the acquisition of infrastructure on the land in Phu Vinh Industrial Park are amortized on a straight-line basis over the lease term until 1 October 2060;
- The value of tools and equipment put into use is allocated by the Company over a period not exceeding 3 years (long-term) and not exceeding 1 year (short-term);

The Company classifies deferred expenses as either short-term or long-term based on the deferred expenses period stated in the contract or the allocation period of each type of expense, and does not reclassify them at the reporting date.

4.13. Payables

The payables are monitored in detail of the original terms, the remaining terms at the reporting date, the payable objects, original currency and other factors according to the Company's managerial purpose. The classification of payables such as trade payables, other payables must be implemented the following principles:

- Trade payables include commercial payables incurred from purchase-sale transactions, including payables when imported goods under the trust;
- Other payables include non-trade payables that are not related to the purchase, sale, or provision of goods and services, comprising: interest payable; amounts payable on behalf of the Company by third parties; amounts received by entrusted parties from related parties for settlement under entrusted import-export transactions; borrowings of assets; payables for penalties and compensations; unidentified surplus assets; payables relating to social insurance, health insurance, unemployment insurance, and trade union funds; deposits and guarantees received,...

The Company bases on the remaining terms of payables at the reporting date to classify as long-term or short-term.

The payables are recorded not less than the payment obligations. In the case of there is evidence that a loss likely occurs, the Company recognizes immediately a payable under the precautionary principle.

4.14. Dividend payables

This refers to cash dividends payable to the Company's shareholders. The timing for recognizing dividends payable is when the Company no longer has the right to refuse payment in accordance with the regulations of securities laws. Dividends payable are recognised immediately upon approval of the resolution by the Company's General Meeting of Shareholders.

4.15. Accrued expenses

Accrued expenses are recognized based on reasonable estimates of the amounts payable for goods and services consumed during the period, in cases where invoices or sufficient accounting documents are not yet available. These include loan interest and other accrued expenses. In particular, interest expenses are estimated based on the loan amount, term, and actual interest rate applicable in each period under the respective loan agreements

4.16. Loans and finance lease liabilities

The loans and finance lease liabilities include loans and finance lease liabilities.

The loans and finance lease liabilities are monitored detailed for each loan object, loan agreement, and loan asset; for the term of loan and finance lease liabilities and type of foreign currency (if any). The loans and finance lease liabilities with the remaining term more than 12 months from the reporting date are presented as long-term loans and finance lease liabilities. The due loans and finance lease liabilities within the next 12 months from the reporting date are presented as short-term loans and finance lease liabilities.

4.17. Borrowing cost

Borrowing costs include interests and other costs incurred directly related to the loans.

Borrowing cost is charged to operating expenses during the period when incurred, except for borrowing costs directly attributable to the construction or production of qualifying assets with appropriate time (more than 12 months) to put into use for the intended purposes or sales, which recorded in the value of capitalized assets whether it is subject to the fulfillment of certain conditions of Vietnamese Accounting Standard No. 16 - Borrowing cost. Borrowing costs directly attributable to the construction of fixed assets, investment properties can be capitalized even though the construction is less than 12 months.

For general borrowings, where funds are used for the purpose of investing in the construction or production of qualifying assets, the amount of borrowing costs eligible for capitalization is determined based on the capitalization rate applied to the weighted average accumulated expenditures incurred for the construction or production of those assets.

The capitalization rate is calculated based on the weighted average interest rate of outstanding borrowings during the year, excluding specific borrowings made for the purpose of acquiring or constructing a particular asset.

4.18. Owners' equity

Owners' equity at the end of the accounting period reflects the capital contributed by shareholders, both inside and outside the company, and is recorded based on the actual capital contributed by shareholders, calculated at the par value of the issued shares.

Share premium reflects the difference between the issue price and the par value of the shares; the difference between the repurchase price and the resale price of the repurchased shares; the value of the option to convert bonds into shares at the maturity date of the convertible bonds; and costs directly related to the issuance of shares.

Other owners' equity is formed by additions from business operations, asset revaluation, and the remaining fair value of assets received as gifts, donations, or sponsorships, after deducting any applicable taxes (if any) related to these assets.

Funds and retained earnings are established and distributed according to the Resolution of the General Meeting of Shareholders or provisionally allocated according to the Company's charter and are additionally/adjusted according to the Resolution of the General Meeting of Shareholders.

4.19. Revenue and other income

Revenue is recognized when the outcome of the transaction can be reliably measured and the Company is likely to obtain the economic benefits associated with the transaction

***Revenue from sales** is recognized when all following conditions are met:*

- The Company has transferred the significant risks and rewards associated with ownership of the products or goods to the buyer;
- The Company no longer retains control over the goods as an owner or has the right to control the goods;
- Revenue can be reliably measured. When the contract stipulates that the buyer has the right to return purchased products or goods under specific conditions, the Company recognizes revenue only when those specific conditions no longer exist and the buyer does not have the right to return the products or goods (except in cases where the customer has the right to return goods in exchange for other goods or services);
- The Company has received or will receive economic benefits from the sales transaction;
- The costs associated with the sales transaction can be reliably measured.

***Revenue from services** is recognized when all following conditions are met:*

- Revenue is measured reliably. When the contracts define that the customers are entitled to return service purchased under specific conditions, the Company shall only record revenue if such specific conditions do not exist and the customers are not entitled to return services provide;

- The Company received or will receive economic benefits from the sale transactions;
- The completed work is determined at the reporting date; and
- Incrured costs for the transaction and the costs to complete the transaction of providing such services is determined.

Construction contracts

- In the case where the construction contract specifies that the contractor is paid according to the planned progress, when the results of executing the construction contract are estimated reliably, the revenue and costs of the construction contract are recognized according to the portion of work completed as determined by the Company at the reporting date, regardless of the billing for the planned progress that has been established.
- In the case of a construction contract stipulating that the contractor is paid based on the value of the executed work, when the results of the construction contract are reliably determined and confirmed by the client, the revenue and expenses related to the contract are recognized in accordance with the portion of the work completed and confirmed by the client in the period reflected on the issued invoice.

When the results of the construction contract cannot be reliably estimated, then:

- Revenue is recognized equivalent to the costs incurred for the contract that are relatively certain to be recovered;
- The costs of the contract are recognized as expenses when incurred.

Financial revenue arises from interest on deposits, dividends, profit shares, loan interest, foreign exchange differences, and other financial activity revenues, specifically as follows:

- The interest is determined relatively firmly based on the balance of deposits, loans, and the actual interest rates for each period.
- Dividends and distributed profits are recognized according to the announcement from the distributing party.
- Exchange rate differences reflect the actual foreign exchange gain that arises during the period from transactions denominated in foreign currencies and the foreign exchange gain from the revaluation of foreign currency monetary items at the reporting date.

Other income reflects revenues generated from events or transactions that are separate from the Company's normal business operations, in addition to the revenues mentioned above.

4.20. Cost of sales

Cost of goods sold is recognized based on actual expenses incurred in line with revenue, including: the cost of goods sold for products, merchandise, services sold during the period; the production cost of construction products sold during the period; allowance for inventory devaluation and the value of inventory losses (after deducting any compensation, if any).

4.21. Selling expenses and general and administrative expenses

Selling expenses reflects the actual expenses incurred in the process of selling goods, or providing services during the accounting period, including: salaries and other employee-related selling staff, packaging materials used for sales activities, purchased services (such as transportation and repair costs), and other cash expenses (warranty expenses…).

General and administration expenses reflect the Company's general administration expenses incurred during the accounting period, including: costs of salaries for administrative staff (salaries, wages, allowances, etc.); union fees, social insurance, health insurance, and unemployment insurance for business management staff; office supplies and tools; depreciation of fixed assets used for business management; land rent; provision for doubtful receivables; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, etc.); and other cash expenses.

Selling expenses and general and administrative expenses are reduced upon the reversal of the provisions/allowance.

4.22. Taxation

Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax expense includes current corporate income tax expense as stipulated by the Corporate income tax Law.

Deferred income tax is calculated on the differences between the book value and tax basis of asset or liability items on the financial statements, tax losses, and unused tax credits. Deferred income tax liabilities must be recognized for all temporary differences; for deferred income tax assets, they are only recognized when there is certainty that sufficient future taxable profit will be available to offset these temporary differences.

Deferred income tax is determined at the tax rate expected to apply in the year in which the asset is recovered or the liability is settled. Deferred income tax is recognized in the statement of income unless that tax relates to items directly recorded in equity, in which case the deferred income tax is also directly recorded in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority and the Company intends to pay current income tax on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the income statement because taxable income excludes taxable income or expenses deductible in other years (including carry-forward losses, if any) and also excludes non-taxable or non-deductible items.

The Company has not recognized deferred income tax assets arising from taxable losses due to uncertainty about future profits.

The determination of the Company's tax obligations is based on current tax regulations. However, these regulations change periodically, and the determination of tax obligations depends on the results of an audit by the competent tax authority.

4.23. Related parties

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or have significant influence over the other party in making financial and operating policy decisions, or when the Company and the other party are subject to common control or common significant influence. Related parties can be organizations or individuals, including close family members of individuals considered related.

Information for related parties is presented in Note 32.

5. CASH AND CASH EQUIVALENTS

	30/06/2026 VND	01/01/2026 VND
Cash on hand	689,753	128,417,200
Cash in banks	24,769,095,623	14,671,323,523
- JSC Bank for Foreign Trade of Vietnam	*3,914,624,125*	*14,155,761,209*
- Vietnam Maritime Commercial Joint Stock Bank	*20,732,340,311*	*440,714,832*
- Others	*122,131,187*	*74,847,482*
Cash equivalents (*)	2,004,931,507	2,005,178,082
Total	**26,774,716,883**	**16,804,918,805**

(*) This represents a one-month term deposit at Saigon - Hanoi Commercial Joint Stock Bank - Ho Chi Minh City Branch with interest rate of 4.5% per annum.

6. HELD-TO-MATURITY INVESTMENTS

	30/06/2026			01/01/2026		
	Historical cost	Recoverable amount	Allowance	Historical cost	Recoverable amount	Allowance
	VND	VND	VND	VND	VND	VND
Short-term	**16,262,300,416**	**10,191,245,623**	**(6,071,054,793)**	**16,013,347,478**	**10,780,785,836**	**(5,232,561,642)**
Term deposit	***65,309,226***	***65,309,226***	-	***64,013,984***	***64,013,984***	-
Loan	***16,196,991,190***	***10,125,936,397***	***(6,071,054,793)***	***15,949,333,494***	***10,716,771,852***	***(5,232,561,642)***
Cat A Import and Export Trading Co., Ltd (i)	7,153,835,618	7,153,835,618	-	7,024,315,070	7,024,315,070	-
Hoang Phuc Management and Investment Co., Ltd (ii)	4,414,246,572	1,367,232,874	(3,047,013,698)	4,414,246,572	1,367,232,874	(3,047,013,698)
KCO Vietnam Services and Express Co., Ltd (iii)	3,294,246,574	1,017,698,629	(2,276,547,945)	3,294,246,574	1,647,123,287	(1,647,123,287)
Song Khe Transport Trading Co., Ltd (iv)	1,076,849,313	329,356,163	(747,493,150)	1,076,849,313	538,424,656	(538,424,657)
Viet Tu Investment Co., Ltd (Related party) (v)	257,813,113	257,813,113	-	139,675,965	139,675,965	-
Long-term	**4,764,647,408**	**4,764,647,408**	-	**4,764,647,408**	**4,764,647,408**	-
Loan	***4,764,647,408***	***4,764,647,408***	-	***4,764,647,408***	***4,764,647,408***	-
Viet Tu Investment Co., Ltd (Related party) (v)	4,764,647,408	4,764,647,408	-	4,764,647,408	4,764,647,408	-
Total	**21,026,947,824**	**14,955,893,031**	**(6,071,054,793)**	**20,777,994,886**	**15,545,433,244**	**(5,232,561,642)**

Movements of allowance for impairment of short-term held-to-maturity investments during the period were as follows:

	Current period	Comparable period
	VND	VND
Opening balance	**(5,232,561,642)**	-
Increase in allowance	(838,493,151)	-
Allowance reversed	-	-
Closing balance	**(6,071,054,793)**	-

Details of the contracts for outstanding short-term and long-term loan receivables as at 30 June 2026 as follows:

	Borrower	Contract	Deadline and debt status	Collateral	Interest rate (%/year)	Principal	Interest	Total
(i)	Cat A Import and Export Trading Co., Ltd	No. 01HĐVC/GAS-CATA/2024 on 26 April 2024 and Appendix 01 dated 25 April 2025	12 months from 26 April 2024 to 25 April 2025, extended until 25 April 2026. Up to now, the debt is past due and the Company has not yet collected the amount.	No collateral	5.00%	3,500,000,000	349,520,551	3,849,520,551
		No. 24/HĐKT dated 19 December 2023	3 years, from 22 December 2023 to 21 December 2026. Interest is paid at maturity.	No collateral	5.00%	3,000,000,000	304,315,067	3,304,315,067
(ii)	Hoang Phuc Management and Investment Co., Ltd	No. 18/Contract and Appendix 01 dated 06 December 2022	1 year, from 07 December 2022 to 06 December 2023. At this point, the debt has already overdue for payment and Company is suing this firm to recover the debt.	No collateral	5.00%	4,000,000,000	414,246,572	4,414,246,572
(iii)	KCO Vietnam Services and Express Co., Ltd	No. 05/HĐKT dated 10 January 2023	1 year, from 10 January 2023 to 09 January 2024. At this point, the debt has already overdue for payment and Company is suing this firm to recover the debt.	No collateral	5.00%	3,000,000,000	294,246,574	3,294,246,574
(iv)	Song Khe Transport Trading Co., Ltd	No. 150523/HĐKT dated 17 May 2023	1 year from 17 May 2023 to 16 May 2024. At this point, the debt has already overdue for payment and Company is suing this firm to recover the debt.	No collateral	5.00%	1,000,000,000	76,849,313	1,076,849,313
(v)	Viet Tu Investment Co., Ltd (Related party)	No. 12/HDKD dated 9 May 2018, and contract appendix No. 06 dated 30 November 2025	The loan term has been adjusted to 30 November 2028. Interest is payable at the end of each year.	No collateral	5.00%	4,764,647,408	257,813,113	5,022,460,521

7. SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Best Pacific Vietnam Company Limited	-	-	25,060,174,782	-
Song Da - Thang Long JSC	4,006,942,801	(4,006,942,801)	4,006,942,801	(4,006,942,801)
Others	36,368,959,407	-	31,857,569,404	(18,838,367,273)
Total	**40,375,902,208**	**(4,006,942,801)**	**60,924,686,987**	**(22,845,310,074)**

8. SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Song Da - Thang Long Joint Stock Company (*)	5,577,000,000	(5,577,000,000)	5,577,000,000	(5,577,000,000)
Others	1,968,543,713	(160,164,100)	1,329,667,063	(160,164,100)
Total	**7,545,543,713**	**(5,737,164,100)**	**6,906,667,063**	**(5,737,164,100)**

(*) The advance payment under Contract No. 2533/2017/HĐMB-UVK and Contract No. 2534/2017/ĐMB-UVK dated 05 January 2017, was made for the purchase of two apartments in Building CT4-108 of the USILK City Project, developed by Song Da Thang Long Joint Stock Company, for the purpose of resale. According to these contracts, the apartments were to be handed over no later than 31 December 2018; however, up to now, they have not yet been delivered. The Company's Board of Directors and Management had made a full provision for this entire advance payment.

9. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Short-term	**13,697,701,014**	**(13,420,000)**	**14,321,541,764**	**(13,420,000)**
Advances	2,433,574,754	(13,420,000)	1,734,171,451	(13,420,000)
Deposit	402,249,590	-	1,730,773,563	-
Mr. Zhu Zhilin (*)	7,242,509,847	-	7,242,509,847	-
Mr. Wu ZhiJun (**)	2,350,931,730	-	2,350,931,730	-
Others	1,268,435,093	-	1,263,155,173	-
Long-term	**193,150,000**	**-**	**143,150,000**	**-**
Deposit	193,150,000	-	143,150,000	-
Total	**13,890,851,014**	**(13,420,000)**	**14,464,691,764**	**(13,420,000)**
In which: Other receivables are related parties (Details stated in Note 32)	*9,108,821,568*	-	*8,508,821,568*	-

(*) The receivable from Mr. Zhu Zhilin includes an advance from several years ago and funds withdrawn from the Company at the end of 2024 during a period of dispute over management control among shareholder groups. As of the date of this consolidated financial statement, Company has filed a lawsuit against this individual to recover the above-mentioned outstanding amounts.

(**) The receivables from Mr. Wu Zhijun including advances from many years ago that have not yet been recovered.

10. BAD DEBTS AND ALLOWANCE FOR DOUBTFUL DEBTS

	30/06/2026				01/01/2026			
	Overdue time	Historical cost	Recoverable amount	Allowance	Overdue time	Historical cost	Recoverable amount	Allowance
		VND	VND	VND		VND	VND	VND
Trade accounts receivable		**24,355,841,179**	**1,469,558,437**	**(22,886,282,742)**		**23,498,930,300**	**653,620,227**	**(22,845,310,073)**
Song Da - Thang Long JSC	> 3 years	4,006,942,801	-	(4,006,942,801)	> 3 years	4,006,942,801	-	(4,006,942,801)
Viet Hai Petroleum Trading One Member	> 3 years	2,973,279,100	-	(2,973,279,100)	> 3 years	2,973,279,100	-	(2,973,279,100)
Dong Do Liquefied Petroleum Gas Co., Ltd	> 3 years	2,905,659,887	-	(2,905,659,887)	> 3 years	2,905,659,887	-	(2,905,659,887)
Bac Giang Liquefied Petroleum Gas JSC	> 3 years	2,625,291,171	-	(2,625,291,171)	> 3 years	2,625,291,171	-	(2,625,291,171)
Thanh Loi Investment - Interdisciplinary Co.,Ltd	> 3 years	2,054,625,909	-	(2,054,625,909)	> 3 years	2,054,625,909	-	(2,054,625,909)
Tianjin Ruoshui Energy Technology	> 3 years	1,214,136,510	-	(1,214,136,510)	> 3 years	1,214,136,510		(1,214,136,510)
Nam Dinh Granite Tile JSC	> 3 years	3,080,255,511	-	(3,080,255,511)	> 3 years	3,080,255,511	-	(3,080,255,511)
Other customers	> 1 year	5,495,650,290	1,469,558,437	(4,026,091,853)	> 1 year	4,638,739,411	653,620,227	(3,985,119,184)
Advances to suppliers		**5,737,164,100**	**-**	**(5,737,164,100)**		**5,737,164,100**	**-**	**(5,737,164,100)**
Song Da - Thang Long JSC	> 3 years	5,577,000,000	-	(5,577,000,000)	> 3 years	5,577,000,000	-	(5,577,000,000)
Other suppliers	> 3 years	160,164,100	-	(160,164,100)	> 3 years	160,164,100	-	(160,164,100)
Other receivables		**11,968,488,780**	**11,955,068,780**	**(13,420,000)**		**11,881,521,086**	**11,868,101,086**	**(13,420,000)**
Mr. Zhu Zhilin	≥ 3 year	7,242,509,847	7,242,509,847	-	2-3 year	7,242,509,847	7,242,509,847	-
Mr. Wu Zhi Jun	≥ 3 year	2,350,931,730	2,350,931,730	-	2-3 year	2,350,931,730	2,350,931,730	-
Others	≥ 3 year	2,375,047,203	2,361,627,203	(13,420,000)	2-3 year	2,288,079,509	2,274,659,509	(13,420,000)
Total		**42,061,494,059**	**13,424,627,217**	**(28,636,866,842)**		**41,117,615,486**	**12,521,721,313**	**(28,595,894,173)**

Movements of allowance for doubtful debts during the period were as follows:

	Current period	Prior period
	VND	VND
Opening balance	**(28,595,894,173)**	**(27,693,300,905)**
Increase in allowance	(40,972,669)	-
Allowance reversed	-	2,457,002,103
Closing balance	**(28,636,866,842)**	**(25,236,298,802)**
In which:		
- Trade recievables	*(22,886,282,742)*	*(19,485,714,702)*
- Advances to suppliers	*(5,737,164,100)*	*(5,737,164,100)*
- Other recievables	*(13,420,000)*	*(13,420,000)*

11. INVENTORIES

	30/06/2026		01/01/2026	
	Historical cost	Allowance	Historical cost	Allowance
	VND	VND	VND	VND
Raw materials	6,501,052,395	(4,962,158,682)	8,264,748,651	(6,169,305,861)
Tools and supplies	14,785,225	-	14,785,225	-
Work in process (*)	11,685,625,661	(689,188,912)	6,966,689,080	(689,188,912)
Merchandises	2,068,692,267	-	2,295,081,888	-
Goods on consignment	12,691,668,247	-	-	-
Total	**32,961,823,795**	**(5,651,347,594)**	**17,541,304,844**	**(6,858,494,773)**

(*) Detail of work in process:

	30/06/2026		01/01/2026	
	Historical cost	Allowance	Historical cost	Allowance
	VND	VND	VND	VND
BNG building project	1,281,605,901	(569,005,901)	1,281,605,901	(569,005,901)
Gas supply system for FLC Ha Long project	228,882,550	(120,183,011)	228,882,550	(120,183,011)
LPG supply system of Foxconn factory	1,756,626,630	-	1,202,258,903	-
LPG supply system of Sunshine factory	1,621,096,228	-	1,143,951,636	-
O&J factory project	3,708,983,723	-	-	-
Central gas supply system of CAYI factory	-	-	1,040,316,420	-
LPG supply system of Glory Faith factory	1,443,890,580	-	1,004,294,688	-
LPG supply system of Xiongtai factory	1,191,587,176	-	661,740,343	-
Others	452,952,873	-	403,638,639	-
Total	**11,685,625,661**	**(689,188,912)**	**6,966,689,080**	**(689,188,912)**

Movements of allowance for devaluation of inventories during the period were as follows:

	Current period	Comparable
	VND	VND
Openning balance	**(6,858,494,773)**	**(1,225,483,668)**
Allowance	-	-
Reversal of allowance	1,207,147,179	-
Closing balance	**(5,651,347,594)**	**(1,225,483,668)**

The Company reversed allowance for devaluation of inventories corresponding to raw materials had been sold.

12. DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short-term	**493,762,513**	**653,033,531**
Insurance	29,594,660	68,777,829
House, warehouse, and vehicle rental	406,440,913	528,847,126
Others	57,726,940	55,408,576
Long-term	**50,637,025,455**	**51,432,199,373**
Land rental and infrastructure attached to the land (i)	29,222,853,363	29,649,464,361
Office rental (ii)	20,907,639,446	21,214,112,132
Maintenance and repair expenses	208,341,479	194,616,732
Others	298,191,167	374,006,148
Total	**51,130,787,968**	**52,085,232,904**

(i) The lease payment for the land use rights and the transfer of infrastructure associated with the land at Phu Vinh Industrial Park in Vung Ang Economic Zone, Ha Tinh Province, according to Contract No. 01/2019/HĐTĐ/PV dated 7 January 2019 and the attached appendices. The land lease term is until 1 October 2060, for the purpose of investing in a central gas supply system and operating a business according to the project approval document No. 6167333488 dated 27 June 2019 by the Ha Tinh Provincial Economic Zone Management Board, Investment Certificate, and Business Registration Certificate issued by the competent authority. Land use rights are used as collateral for the loan.

(ii) The rental amount for the 4th floor office in the Vietnam Oil and Gas Institute building according to the office lease contract No. 2909/2010/HĐ-VDKVN dated 21 December 2010 and the accompanying appendices, is for a lease term of 50 years until 10 August 2060.

13. INTANGIBLE FIXED ASSETS

	Land use rights	Trademarks	Computer softwares	Total
	VND	VND	VND	VND
COST				
As at 01/01/2026	**907,278,913**	**70,000,000**	**606,942,000**	**1,584,220,913**
As at 30/06/2026	**907,278,913**	**70,000,000**	**606,942,000**	**1,584,220,913**
ACCUMULATED AMORTISATION				
As at 01/01/2026	**233,764,488**	**70,000,000**	**444,120,811**	**747,885,299**
Charge for the period	12,207,438	-	17,546,196	29,753,634
As at 30/06/2026	**245,971,926**	**70,000,000**	**461,667,007**	**777,638,933**
NET BOOK VALUE				
As at 01/01/2026	**673,514,425**	**-**	**162,821,189**	**836,335,614**
As at 30/06/2026	**661,306,987**	**-**	**145,274,993**	**806,581,980**
Cost of fixed assets fully depriciated but still in use	*-*	*70,000,000*	*431,480,000*	*501,480,000*

14. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipments	Transportation Vehicles	Management device	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND
COST						
As at 01/01/2026	**1,995,855,329**	**2,191,867,863**	**3,723,150,910**	**56,450,000**	**25,871,666,468**	**33,838,990,570**
Purchase	-	-	-	-	897,367,754	897,367,754
Liquidation, disposal	-	(50,118,720)	-	-	-	(50,118,720)
As at 30/06/2026	**1,995,855,329**	**2,141,749,143**	**3,723,150,910**	**56,450,000**	**26,769,034,222**	**34,686,239,604**
ACCUMULATED DEPRECIATION						
As at 01/01/2026	**452,056,485**	**1,674,190,130**	**2,563,842,273**	**56,450,000**	**18,750,575,706**	**23,497,114,594**
Charge for the period	19,247,544	82,344,372	175,662,071	-	782,304,409	1,059,558,396
Liquidation, disposal	-	(50,118,720)	-	-	-	(50,118,720)
As at 30/06/2026	**471,304,029**	**1,706,415,782**	**2,739,504,344**	**56,450,000**	**19,532,880,115**	**24,506,554,270**
NET BOOK VALUE						
As at 01/01/2026	**1,543,798,844**	**517,677,733**	**1,159,308,637**	**-**	**7,121,090,762**	**10,341,875,976**
As at 30/06/2026	**1,524,551,300**	**435,333,361**	**983,646,566**	**-**	**7,236,154,107**	**10,179,685,334**
Cost of tangible fixed assets fully depreciated but still in use	-	*299,340,052*	*2,346,230,910*	*719,135,455*	*8,698,935,451*	*12,063,641,868*

15. INVESTMENTS IN ASSOCIATES AND JOINT VENTURES

	30/06/2026		01/01/2026	
	Historical cost	Value under equity method	Historical cost	Value under equity method
	VND	VND	VND	VND
Everyoung Investment Management Joint Stock Company	16,450,000,000	15,858,870,004	16,450,000,000	15,964,716,577
Total	**16,450,000,000**	**15,858,870,004**	**16,450,000,000**	**15,964,716,577**

16. SHORT-TERM TRADE PAYABLES

	30/06/2026 VND	01/01/2026 VND
Venus Gas Company Limited	-	30,718,350,104
Thang Long LPG Company Limited	22,608,986,971	19,067,473,717
Others	5,652,418,479	4,820,900,455
Total	**28,261,405,450**	**54,606,724,276**

17. SHORT-TERM ADVANCE FROM CUSTOMERS

	30/06/2026 VND	01/01/2026 VND
Best Pacific Vietnam Co., Ltd	19,200,000,000	-
Glory Faith Electronics Co., Ltd	1,563,637,359	1,563,637,359
Sunshine (Vietnam) Leisure Products Co., Ltd	1,260,000,000	1,260,000,000
Others	3,542,760,807	1,421,888,689
Total	**25,566,398,166**	**4,245,526,048**

18. SHORT-TERM TAXES AND AMOUNT PAYABLES TO THE STATE BUDGET

	01/01/2026 VND	Payable during the period VND	Paid during the period VND	30/06/2026 VND
Value added tax	14,150,006	234,438,268	230,221,281	18,366,993
Import, export tax	-	10,913,116	10,913,116	-
Personal income tax	58,860,668	115,917,648	103,172,522	71,605,794
Fees, charge and others	-	302,748	302,748	-
Total	**73,010,674**	**361,571,780**	**344,609,667**	**89,972,787**

19. OTHER PAYABLES

	30/06/2026 VND	01/01/2026 VND
Short-term	**843,343,168**	**847,917,504**
Union fees and compulsory insurance	77,692,896	65,033,274
Collaterals and deposits received	561,453,147	571,453,147
Others	204,197,125	211,431,083
Long-term	**321,912,850**	**366,729,107**
Collaterals and deposits received	321,912,850	366,729,107
Total	**1,165,256,018**	**1,214,646,611**
In which: other payables to related party (Details stated in Note 32)	*57,260,274*	*57,260,274*

20. SHORT-TERM LOANS AND FINANCE LEASE LIABILITIES

	01/01/2026	Increases	Decreases	30/06/2026
	VND	VND	VND	VND
Vietnam Maritime Commercial Joint Stock Bank - Transaction Center Branch	-	17,190,624,720	-	17,190,624,720
Total	**-**	**17,190,624,720**	**-**	**17,190,624,720**

This represents a loan obtained from Vietnam Maritime Commercial Joint Stock Bank - Transaction Center Branch under Credit limit Agreement No. 112-00044601.19179/2025/HĐTD dated 26 September 2025, with a credit limit of VND 33 billion and a limit validity period of 12 months from the signing date. Loan purpose: to supplement working capital for business operations. Interest is charged at the rates specified in each drawdown notice. The loan is secured by the Company's land use rights, ownership rights to residential property, and other assets attached to the land located in Phu Vinh Industrial Park, Hoanh Son Ward, Ha Tinh Province.

21. OWNERS' EQUITY

Movements in owners' equity

	Owners' contributed capital	Share premium	Investment and development fund	Other owner's funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
As at 01/01/2025	**188,700,000,000**	**15,480,000,000**	**2,596,615,372**	**337,031,314**	**(48,610,057,820)**	**158,503,588,866**
Loss for the year	-	-	-	-	(16,861,901,370)	(16,861,901,370)
As at 01/01/2026	**188,700,000,000**	**15,480,000,000**	**2,596,615,372**	**337,031,314**	**(65,471,959,190)**	**141,641,687,496**
Profit for the period	-	-	-	-	3,758,632,816	3,758,632,816
As at 30/06/2026	**188,700,000,000**	**15,480,000,000**	**2,596,615,372**	**337,031,314**	**(61,713,326,374)**	**145,400,320,312**

Details of owners' contributions:

	30/06/2026		01/01/2026	
	Contributed capital	Rate	Contributed capital	Rate
	VND	%	VND	%
Ms. Nguyen Thanh Tu	70,634,000,000	37.43	70,634,000,000	37.43
Mr. Zhu Zhilin	41,000,000,000	21.73	41,000,000,000	21.73
Mr. Chen Qinghuang	17,609,000,000	9.33	17,609,000,000	9.33
Others	59,457,000,000	31.51	59,457,000,000	31.51
Total	**188,700,000,000**	**100**	**188,700,000,000**	**100**

Capital transactions with owners and the distribution of dividends and profit sharing:

	Current period	Prior period
	VND	VND
Owner's equity		
- Opening balance	188,700,000,000	188,700,000,000
- Increase during the period	-	-
- Decrease during the period	-	-
- Closing balance	188,700,000,000	188,700,000,000
Declared dividend, earning	-	-

Shares

	30/06/2026	01/01/2026
Number of authorised shares	**18,870,000**	**18,870,000**
Number of issued shares	**18,870,000**	**18,870,000**
- Common shares	*18,870,000*	*18,870,000*
Number of repurchased shares	-	-
Number of outstanding shares	**18,870,000**	**18,870,000**
- Common shares	*18,870,000*	*18,870,000*
Par value of an outstanding share (VND/share)	*10,000*	*10,000*

22. ITEMS OUT OF STATEMENT OF FINANCIAL POSITION

	30/06/2026	01/01/2026
Foreign currencies		
- US Dollars (USD)	850.02	856.62

23. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Revenue		
Revenue from goods sold	166,158,021,981	69,020,377,091
Revenue from service rendered	259,053,350	2,932,832,619
Revenue from construction contract	2,051,534,237	1,363,233,762
Total	**168,468,609,568**	**73,316,443,472**
Deductions	**-**	**5,649,416**
Sales discount	-	5,649,416
Net revenue	**168,468,609,568**	**73,310,794,056**

24. COST OF GOOD SOLD

	Current period VND	Prior period VND
Cost of merchandise sold	153,235,131,997	64,407,356,586
Cost of service rendered	-	592,891,396
Cost of construction contract	1,189,638,342	1,169,993,655
Reversal of allowance for devaluation of inventories	(1,207,147,179)	-
Total	**153,217,623,160**	**66,170,241,637**

25. FINANCIAL INCOME

	Current period VND	Prior period VND
Bank and loan interest	383,452,158	816,956,377
Gain on foreign exchange difference	743,485	-
Total	**384,195,643**	**816,956,377**

26. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expense	210,533,752	772,684,293
Loss on foreign exchange difference	230,364	1,290,354,416
Total	**210,764,116**	**2,063,038,709**

27. SELLING EXPENSES

	Current period VND	Prior period VND
Staff expenses	1,611,208,025	2,158,743,378
Depreciation expense	616,893,354	670,301,248
Outsourced expense	1,052,839,366	490,130,800
Other expenses	194,676,640	171,957,793
Total	**3,475,617,385**	**3,491,133,219**

28. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period VND	Prior period VND
Staff expenses	3,087,471,352	2,676,446,268
Depreciation expense	412,673,106	222,745,716
Tax, fee	302,748	7,059,619
Allowance/(Reversal) for bad debts	879,465,820	(2,457,002,103)
Outsourced expense	2,976,303,085	3,203,379,189
Other expenses	219,378,383	206,878,207
Total	**7,575,594,494**	**3,859,506,896**

29. OTHER EXPENSES

	Current period VND	Prior period VND
Allocation of land rent	426,610,998	445,613,475
Depreciation expense	59,745,570	59,745,576
Fines	81,942,287	492,548,495
Others	58,288	147,419
Total	**568,357,143**	**998,054,965**

30. PRODUCTION AND BUSINESS COST BY NATURE

	Current period VND	Prior period VND
Material and consumables cost	3,726,211,372	1,589,110,703
Staff expense	6,801,220,248	5,271,244,215
Depreciation expense	1,029,566,460	1,158,629,188
Outsourced expense and other expenses	4,523,322,902	2,426,147,389
Total	**16,080,320,982**	**10,445,131,495**

31. EARNINGS PER SHARE

	Current period VND	Prior period VND
Profit/(loss) allocated to common shareholders	**3,758,632,816**	**(2,856,002,638)**
Welfare and bonus fund	-	-
Profit/(loss) for calculating basic earnings per share	**3,758,632,816**	**(2,856,002,638)**
Weighted average number of common shares during the	18,870,000	18,870,000
Earnings per share	**199**	**(151)**

32. INFORMATION ABOUT RELATED PARTIES

In addition to members of the Board of Directors and the Board of Management, the Company has the following related parties:

Related parties	Relationship
Mr. Zhu Zhilin	Major shareholder
Mr. Chen Qinghuang	Major shareholder
Viet Tu Investment Co., Ltd	The legal representative is a member of the Board of Directors of the Company.

In addition to transactions and balances with related parties presented in other notes to the consolidated interim financial statement, during the period the Company also had transactions and balances with the related parties as follows:

Balances with related parties:

	30/06/2026 VND	01/01/2026 VND
Other short-term receivables	**9,108,821,568**	**8,508,821,568**
Advances to employee	***1,866,311,721***	***1,266,311,721***
Mr. Yang XiaoWei	1,198,311,721	1,198,311,721
Mr. Yang XiaoDong	600,000,000	-
Mr. Chen Qinghuang	68,000,000	68,000,000
Other short-term receivables	***7,242,509,847***	***7,242,509,847***
Mr. Zhu Zhilin	7,242,509,847	7,242,509,847
Other short-term payables	**57,260,274**	**57,260,274**
Everyoung Investment Management JSC	57,260,274	57,260,274

Transactions with related parties:

	Current period VND	Prior period VND
Loan interest	**118,137,148**	**631,576,673**
Viet Tu Investment Company Limited	118,137,148	604,302,700
Everyoung Investment Management JSC	-	27,273,973
Advances to employee during the period		
Mr. Yang XiaoDong	600,000,000	-
Mr. Trieu Quang Thanh	No longer a related party	62,000,000
Reimbursement during the period		
Mr. Trieu Quang Thanh	No longer a related party	48,275,960

The salary and remuneration of the Board of Directors and Management:

Name	Position	Current period VND	Prior period VND
Ms. Nguyen Thanh Tu	Chairwoman	259,841,500	158,500,000
Mr. Lyu ZhiMing	Member, Director	246,041,194	242,630,000
Mr. Yang ZiaoWei	Member	111,884,296	186,630,000
Mr. Yang XiaoDong	Member (appointed on 30 May 2025)	227,473,913	34,852,000
Ms. Thai Thi Duyen Hai	Independent member (resigned on 29 April 2026)	7,200,000	12,000,000
Mr. Pham Van Thuyet	Independent member (appointed on 29 April 2026)	3,600,000	10,000,000
Mr. Trieu Quang Thanh	Director (resigned on 29 August 2025)	-	141,785,569
Total		**856,040,903**	**786,397,569**

33. OTHER INFORMATION

The remuneration of Supervisory Board

Name	Position	Current period VND	Prior period VND
Mr. Gu ChaoQing	Head of Supervisory Board	9,600,000	12,000,000
Ms. Dang Thi Thu Giang	Member Supervisory Board (resigned on 29 April 2026)	5,400,000	9,000,000
Ms. Phan Thi Bich Ha	Member Supervisory Board	159,889,986	132,072,897
Ms. Nguyen Thi Thanh Thuy	Member Supervisory Board (appointed on 29 April 2026)	53,800,955	-
Total		**228,690,941**	**153,072,897**

34. BUSINESS AND GEOGRAPHICAL SEGMENT

The Company's pricipal activites are trading products of liquefied petroleum gas (LPG), liquefied natural gas (LNG).... Revenue from other activities accounts for a very small proportion of total revenue in the period from 01 January 2026 to 30 June 2026. Revenue and cost of goods sold and business line are presented in Note to the consolidated financial statements. From a geographical perspective, the Company operates solely within the territory of Vietnam. Accordingly, the Board of Directors and Board of Management has evaluated and determined that not preparing and presenting segment reports by business area and geographical region in the period from 01 January 2026 to 30 June 2026, is in accordance with the provisions of Vietnam Accounting Standard No. 28 "Segment Reporting" and is consistent with the current business situation of the Company.

35. SUBSEQUENT EVENTS

On 16 July 2026, the Board of Directors issued Resolution No. 05/KĐT-NQHĐQT approving the policy to establish a subsidiary in the Hong Kong Special Administrative Region (China) for the purposes of conducting international investment activities, managing overseas investments, and developing projects in the fields of energy, natural resources and other related business sectors in accordance with the Company's development strategy. The subsidiary is to be incorporated in accordance with the laws of Hong Kong and will be wholly owned by the Company. The proposed investment capital is HKD 10,000,000 (ten million Hong Kong Dollars). The capital contribution is to be made in full within three years from the date of approval by the competent authorities. As at the date of issuance of these interim consolidated financial statements, the Company has not yet implemented this Resolution.

The Board of Directors and Board of Management affirms that, in their assessments, in all material respects, in addition to the event described above, no significant events occurring after balance sheet date affecting the financial position and operations of the Company that requires adjustments or disclosures on the consolidated financial statements for the period from 1 January 2026 to 30 June 2026.

36. COMPARATIVE FIGURES

The comparative figures on the interim consolidated statement of financial position are taken from the audited consolidated balance sheet as at 31 December 2025. The comparative figures on the interim consolidated income statement and the interim consolidated cash flow statement are taken from the reviewed interim consolidated financial statements for the period from 01 January 2025 to 30 June 2025.

Certain items in the interim consolidated statement of financial position as at 01 January 2026 have also been restated according to the guidance at the Cicular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance. Details are as follows:

ITEMS	Codes	01/01/2026 Restated	31/12/2025	Difference
Cash equivalents	112	2,005,178,082	2,000,000,000	5,178,082
Short-term held-to-maturity investments	123	16,013,347,478	63,706,274	15,949,641,204
Allowance for impairment of short-term held-to-maturity investments	124	(5,232,561,641)	-	(5,232,561,641)
Short-term loan receivables	(*)	-	14,500,000,000	(14,500,000,000)
Other short-term receivables	135	14,321,541,764	15,776,361,050	(1,454,819,286)
Allowance for short-term doubtful debts	136	(28,595,894,174)	(33,828,455,815)	5,232,561,641
Long-term loan receivables	(*)	-	4,764,647,408	(4,764,647,408)
Long-term held-to-maturity investments	265	4,764,647,408	-	4,764,647,408
Dividends and profit payable	313	971,974,200	-	971,974,200
Other short-term payables	320	847,917,504	1,819,891,704	(971,974,200)

(*) The items are no longer presented in accordance with the guidelines in Circular No. 43/2026/TT-BTC.

Approved, 26 August 2026

Preparer	Chief Accountant	Director
Pham Quang Man	Pham Quang Man	Lyu ZhiMing

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN GAS ĐÔ THỊ
M.S.D.N: 0102349865