



PETROVIETNAM GAS CITY INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

4th Floor, No. 167 Trung Kinh, Yên Hòa, Hanoi

## PARENT COMPANY FINANCIAL STATEMENTS

1rd Quarter 2026

**Include:**

- *Balance Sheet*
- *Income Statement*
- *Cash Flow Statement*
- *Notes to the Financial Statements*

*Ha Noi*



**DN - FINANCIAL STATEMENT - PARENT**

Quarter I of 2026

Items	Index code	Explanation	Final issue	Early Year Issue
<b>ASSETS</b>				
<b>A- SHORT-TERM ASSETS</b>	<b>100</b>		<b>136.265.027.334</b>	<b>120.719.870.142</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>1</b>	<b>18.809.414.360</b>	<b>16.767.519.895</b>
1. Cash	111		16.809.414.360	14.767.519.895
2. Cash equivalents	112		2.000.000.000	2.000.000.000
<b>II. Short-term financial investments</b>	<b>120</b>	<b>2</b>	<b>14.563.706.274</b>	<b>14.563.706.274</b>
1. Trading securities	121		-	-
2. Provision for depreciation of trading securities (*)	122		-	-
3. Investments held to short-term maturity	123		14.563.706.274	14.563.706.274
4. Provision for investment held to short-term maturity (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses of other short-term investments (*)	126		-	-
<b>III. Short-term receivables</b>	<b>130</b>		<b>57.962.750.190</b>	<b>50.347.840.114</b>
1. Short-term receivables of customers	131	<b>3</b>	66.212.536.053	60.013.536.231
2. Short-term seller upfront	132		7.529.033.193	6.906.667.063
3. Short-term internal receivables	133		-	-
4. Receivables according to the construction contract schedule	134		-	-
5. P Other short-term receivables	135	<b>4</b>	18.042.945.428	17.208.428.635
6. Provision for short-term bad debts (*)	136		(33.821.764.484)	(33.780.791.815)
7. Pending shortage of assets	137		-	-
<b>IV. Inventory</b>	<b>140</b>	<b>7</b>	<b>10.701.924.853</b>	<b>10.660.147.119</b>
1. Inventory	141		16.353.272.447	17.518.641.892
2. Provision for inventory discounts (*)	142		(5.651.347.594)	(6.858.494.773)
<b>V. Short-Term Biological Assets</b>	<b>150</b>		<b>-</b>	<b>-</b>
1. Pets take short-term one-time products	151		-	-
2. Seasonal crops or short-term one-off products	152		-	-
3. Provision for short-term biological asset losses (*)	153		-	-
<b>VI. Other short-term assets</b>	<b>160</b>		<b>34.227.231.657</b>	<b>28.380.656.740</b>
1. Short-term allocation waiting costs	161	<b>13</b>	606.440.687	653.033.531
2. Deductible VAT	162		33.620.790.970	27.727.623.209
3. Taxes and other amounts receivable by the State	163		-	-
4. Repurchase and sale of government bonds	164		-	-
5. Other short-term assets	165		-	-
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>92.930.262.223</b>	<b>93.687.469.817</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>143.150.000</b>	<b>143.150.000</b>

1. Long-term receivables of customers	211	3	-	-
2. Pay long-term sellers upfront	212		-	-
3. Business capital in affiliated units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215	4	143.150.000	143.150.000
6. Provision for long-term bad debts (*)	216		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>8.940.020.941</b>	<b>8.527.389.435</b>
1. Tangible fixed assets	221	9	8.118.562.144	7.691.053.821
- Historical cost	222		29.154.599.729	28.307.350.695
- Cumulative wear value(*)	223		(21.036.037.585)	(20.616.296.874)
2. Fixed assets lease finance	224		-	-
- Historical cost	225		-	-
- Cumulative wear value(*)	226		-	-
3. Intangible fixed assets	227	10	821.458.797	836.335.614
- Historical cost	228		1.584.220.913	1.584.220.913
- Cumulative wear value(*)	229		(762.762.116)	(747.885.299)
<b>III. Long-term biological assets</b>	<b>230</b>		-	-
1. Pet Animals for Periodic Products	231		-	-
a) Livestock for periodic products that have not reached the adult stage	232		-	-
b) Livestock for periodic products up to the adult stage	233		-	-
- Historical cost	234		-	-
- Cumulative wear value (*)	235		-	-
2. Pets take long-term one-time products	236		-	-
3. Seasonal crops or long-term one-time products	237		-	-
4. Provision for long-term biological asset losses (*)	238		-	-
<b>IV. Investment real estate</b>	<b>240</b>		-	-
- Historical cost	241		-	-
- Cumulative wear value (*)	242		-	-
<b>V. Long-term unfinished assets</b>	<b>250</b>	<b>8</b>	-	<b>711.478.704</b>
1. Long-term unfinished production and business expenses	251		-	-
2. Unfinished capital construction costs	252		-	711.478.704
<b>VI. Long-term financial investment</b>	<b>260</b>		<b>33.017.502.079</b>	<b>33.017.180.204</b>
1. Invest in subsidiaries	261		18.604.854.163	18.604.854.163
2. Investment in joint venture or associate companies	262		16.450.000.000	16.450.000.000
3. Investment in capital contribution to other units	263		-	-
4. Provision for long-term investment losses in other units (*)	264		(6.801.999.492)	(6.802.321.367)
5. Investments held to long-term maturity	265		4.764.647.408	4.764.647.408
6. Provision for investment held to long-term maturity (*)	266		-	-
<b>VII. Other long-term assets</b>	<b>270</b>		<b>50.829.589.203</b>	<b>51.288.271.474</b>
1. Long-term allocation waiting costs	271	13	50.798.971.657	51.257.653.928
2. Deferred income tax assets	272	24	30.617.546	30.617.546
3. Long-term equipment, supplies, spare parts	273		-	-



4. Other long-term assets	274		-	-
<b>TOTAL ASSETS</b>	<b>280</b>		<b>229.195.289.557</b>	<b>214.407.339.959</b>
FUNDING				
<b>C. LIABILITIES</b>	<b>300</b>		<b>75.941.753.546</b>	<b>64.827.389.100</b>
I. Short-term debt	310		75.674.640.696	64.546.459.993
1. Payable to short-term sellers	311	16	51.195.534.166	53.757.739.969
2. Buyer pays in advance for a short term	312		7.217.757.397	4.245.334.048
3. Dividends and profits must be paid	313		-	-
4. Taxes and short-term payables to the State	314		84.874.052	73.010.674
5. Payables to employees	315		866.037.349	1.293.328.264
6. Short-term expenses	316	18	229.501.453	194.850.660
7. Short-term internal payables	317		-	-
8. Payable according to the schedule of short-term construction contracts	318		-	-
9. Revenue pending short-term allocation	319	20	114.182.614	104.087.163
10. Other short-term payables	320	19	9.174.945.783	4.765.718.023
11. Short-term financial loans and leases	321		6.679.416.690	-
12. Provision for short-term payables	322	23	112.391.192	112.391.192
13. Reward and welfare funds	323		-	-
14. Price Stabilization Fund	324		-	-
15. Repurchase and sale of government bonds	325		-	-
<b>II. Long-term debt</b>	<b>330</b>		<b>267.112.850</b>	<b>280.929.107</b>
1. Payable to long-term sellers	331		-	-
2. Buyers pay in advance for the long term	332		-	-
3. Taxes and long-term payables to the State	333		-	-
4. Long-term expenses	334	18	-	-
5. Internal payables for business capital	335		-	-
6. Long-term internal payables	336		-	-
7. Revenue pending long-term attribution	337		-	-
8. Other long-term payables	338	19	267.112.850	280.929.107
9. Long-term financial loans and leases	339		-	-
10. Convertible Bonds	340		-	-
11. Preferred Stocks	341		-	-
12. Deferred income tax payable	342		-	-
13. Long-term payable provisions	343		-	-
14. The Scientific and Technological Development Fund	344		-	-
<b>D. EQUITY</b>	<b>400</b>		<b>153.253.536.011</b>	<b>149.579.950.859</b>
<b>1. Owner's contributed capital</b>	<b>411</b>		<b>188.700.000.000</b>	<b>188.700.000.000</b>
- Voting common shares	411a		188.700.000.000	188.700.000.000
- Preferred stock	411b		-	-
<b>2. Capital surplus</b>	<b>412</b>		<b>15.480.000.000</b>	<b>15.480.000.000</b>
3. Bond Conversion Options	413		-	-
4. Other capital of the owner	414		-	-

5. Own redemption shares (*)	415		-	-
6. Asset revaluation difference	416		-	-
7. Exchange Rate Differences	417		-	-
8. Development investment funds	418	25	2.596.615.372	2.596.615.372
9. Other funds belonging to the owner's equity	419	25	337.031.314	337.031.314
10. Undistributed after-tax profit	420		(53.860.110.675)	(57.533.695.827)
- Accumulated undistributed profit by the end of the previous period	420a		(57.533.695.827)	(40.671.794.457)
- Undistributed profit for this period	420b		3.673.585.152	(16.861.901.370)
<b>TOTAL CAPITAL</b>	<b>440</b>		<b>229.195.289.557</b>	<b>214.407.339.959</b>

**Preparer**  
(Signature, Full Name)

*[Signature]*  
Nguyễn Thị Hồng Ngọc

**Chief Accountant**  
(Signature, Full Name)

*[Signature]*  
**KẾ TOÁN TRƯỞNG**  
**Phạm Quang Mẫn**



**Director**  
(Signature, Full Name)

**GIÁM ĐỐC**  
**LYU ZHI MING**



INCOME STATEMENT - PARENT COMPANY

Quarter I of 2026

Items	Item Code	Explanation	Current quarter	Corresponding quarter of the previous year	Year-to-date (YTD) as of this quarter	Year-to-date (YTD) as of this quarter (Last year)
1. Revenue from sales of goods and services	01	VII-1	91.686.805.236	10.381.778.149	91.686.805.236	10.381.778.149
2. Deductions from revenue	02	VII-2	-	-	-	-
3. Net revenue from sales of goods and services (10 = 01 - 02)	10		91.686.805.236	10.381.778.149	91.686.805.236	10.381.778.149
4. Cost of goods sold	11	VII-3	83.001.334.792	6.363.508.654	83.001.334.792	6.363.508.654
5. Gross profit from sales of goods and services (20 = 10 - 11)	20		8.685.470.444	4.018.269.495	8.685.470.444	4.018.269.495
6. Profit/loss of sale and liquidation of investment real estate	21		-	-	-	-
7. Financial income	22	VII-4	65.235.263	420.155.578	65.235.263	420.155.578
8. Financial expenses	23	VII-5	26.615.389	729.406.315	26.615.389	729.406.315
Including: Interest expenses	24		-	300.000.000	-	300.000.000
9. Selling expenses	25	VII-8b	1.727.842.435	1.849.978.116	1.727.842.435	1.849.978.116
10. General and administrative expenses	26	VII-8a	3.125.494.308	2.159.758.203	3.125.494.308	2.159.758.203
11. Operating profit (30 = 20 + (21 - 22) - (24 + 25))	30		3.870.753.575	(300.717.561)	3.870.753.575	(300.717.561)
12. Other income	31	VII-6	46.009.861	-	46.009.861	-
13. Other expenses	32	VII-7	243.178.284	243.178.287	243.178.284	243.178.287
14. Other profit (40 = 31 - 32)	40		(197.168.423)	(243.178.287)	(197.168.423)	(243.178.287)
15. Total accounting profit before tax (50 = 30 + 40)	50		3.673.585.152	(543.895.848)	3.673.585.152	(543.895.848)
16. Current corporate income tax expense	51		-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		3.673.585.152	(543.895.848)	3.673.585.152	(543.895.848)
19. Basic earnings per share (*)	70		-	-	-	-
20. Diluted earnings per share	71		-	-	-	-

Preparer

(Signature, Full Name)

Chief Accountant

(Signature, Full Name)



Nguyễn Đại Kỳ Nga  
KẾ TOÁN TRƯỞNG  
Phạm Dương . Mẫn  
GIÁM ĐỐC  
LÝU THỊ MINH



CASH FLOW STATEMENT - DIRECT METHOD (PARENT COMPANY)

Quarter I of 2026

Items	Item Code	Explanation	Current quarter	Corresponding quarter of the previous year	Year-to-date (YTD) as of this quarter	Year-to-date (YTD) as of this quarter (Last year)
I. Cash Flows from Operating Activities						
1. Cash received from sales of goods, provision of services, and other revenues	01		88.698.495.032	11.652.257.516	88.698.495.032	11.652.257.516
2. Cash paid to suppliers for goods and services	02		(88.779.321.249)	(12.942.568.599)	(88.779.321.249)	(12.942.568.599)
3. Cash paid to employees	03		(2.520.797.538)	(1.826.088.186)	(2.520.797.538)	(1.826.088.186)
4. Interest paid	04		(26.937.264)	-	(26.937.264)	-
5. Corporate income tax paid	05		-	-	-	-
6. Other cash received from operating activities	06		3.425.098.786	3.001.309.321	3.425.098.786	3.001.309.321
7. Other cash payments for operating activities	07		(5.436.759.334)	(541.723.253)	(5.436.759.334)	(541.723.253)
Net cash flows from operating activities	20		(4.640.221.567)	(656.813.201)	(4.640.221.567)	(656.813.201)
II. Cash Flows from Investing Activities						
1. Cash paid for purchases and construction of fixed assets and other long-term assets	21		-	-	-	-
2. Cash received from disposal and sale of fixed assets and other long-term assets	22		-	-	-	-
3. Cash paid for loans granted and purchases of debt instruments of other entities	23		-	-	-	-
4. Cash paid for loans repayments and resales of debt instruments of other entities	24		-	-	-	-
5. Cash received from investments in other entities	25		-	-	-	-
6. Cash received from divestments in other entities	26		-	-	-	-
7. Interest received, dividends, and profit distributions received	27		2.699.342	37.128.664	2.699.342	37.128.664
Net cash flows from investing activities	30		2.699.342	37.128.664	2.699.342	37.128.664
III. Cash Flows from Financing Activities						
1. Cash received from issuing shares and capital contributions from owners	31		-	-	-	-
2. Cash payments to owners for capital withdrawals, repurchase of issued shares	32		-	-	-	-
3. Cash received from borrowings	33		6.679.416.690	-	6.679.416.690	-
4. Principal repayments of borrowings	34		-	-	-	-
5. Payments for finance lease liabilities	35		-	-	-	-
6. Dividends and profits paid to owners	36		-	-	-	-
Net cash flows from financing activities	40		6.679.416.690	-	6.679.416.690	-
Net increase/(decrease) in cash and cash equivalents (50 = 20 + 30 + 40)	50		2.041.894.465	(619.684.537)	2.041.894.465	(619.684.537)
Cash and cash equivalents at the beginning of the period	60		14.767.519.895	8.902.326.168	14.767.519.895	8.902.326.168
Effect of exchange rate fluctuations on cash and cash equivalents	61		-	111.781	-	111.781
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		16.809.414.360	8.282.753.412	16.809.414.360	8.282.753.412

Preparer

(Signature, Full Name)

Chief Accountant

(Signature, Full Name)

CÔNG TY  
Hanoi, date 20 Month 01 Year 2026

Director

(Signature, Full Name)

ĐẠI TƯỚNG  
GAS ĐO THỊ

KE TOÁN TRƯỞNG

Nguyễn Thị Hồng Nga

Phạm N...

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GIÁM ĐỐC



## NOTES TO THE FINANCIAL STATEMENTS - PARENT COMPANY

### Quarter I of 2026

#### I. Characteristics of the Company's Operations

1. Type of ownership: Joint Stock Company	-	-
2. Business sector: Liquefied Gas Trading and Related Services	-	-
3. Business activities: Liquefied gas trading, consultancy, design, and installation of gas related projects, and related services	-	-
4. Normal business cycle	-	-
5.Characteristics of the company's operations in the financial year affecting the financial statements	-	-
6.Corporate structure	-	-
7.Statement on the comparability of information in the financial statements (whether comparable or not, and if not, the reasons such as changes in ownership structure, mergers, demergers, etc.)	-	-

#### II. Accounting Period and Currency

1. Fiscal year: From January 1 to December 31	-	-
2.Accounting currency: Vietnamese Dong (VND)	-	-

#### III. Applied Accounting Standards and Policies

1.Applied accounting system: Circular No. 99/2025/TT-BTC dated October 27, 2025, applicable to enterprises	-	-
2.Statement on compliance with accounting standards and policies: In compliance	-	-

#### IV. Applied Accounting Policies (For Going Concern Assumption)

1.Principles for translating financial statements from foreign currency into Vietnamese Dong	-	-
2.Foreign exchange rates applied in accounting: In accordance with accounting stan	-	-
3.Principles for determining the effective interest rate (EIR) used for discounting cash flows: In accordance with accounting standa	-	-
4.Principles for recognizing cash and cash equivalents: In compliance with current regulations	-	-
5.Principles for accounting financial investments: In compliance with current regulations	-	-
a) Trading securities;	-	-
b) Held-to-maturity investments;	-	-
c) Loans receivable;	-	-
d) Investments in subsidiaries, joint ventures, and associates;	-	-
d) Investments in equity instruments of other entities;	-	-
e) Accounting methods for other financial investment transactions.	-	-
6.Principles for accounting receivables: In compliance with current regulations	-	-
7.Principles for inventory recognition:	-	-
- Inventory recognition principle: Historical cost	-	-
- Inventory valuation method: Weighted average method	-	-
- Inventory accounting method: Perpetual system	-	-
- Provision for inventory devaluation: In compliance with current regulations	-	-
8.Principles for recognizing and depreciating fixed assets, finance leases, and investment properties: In compliance with current re	-	-



9.Principles for accounting business cooperation contracts	-	-
10. Principles for accounting deferred corporate income tax: In compliance with cur	-	-
11.Principles for accounting prepaid expenses: In compliance with current regulatio	-	-
12.Principles for accounting liabilities: In compliance with current regulations	-	-
13.Principles for recognizing borrowings and finance lease liabilities: In compliance	-	-
14.Principles for recognizing and capitalizing borrowing costs: In compliance with current regulations	-	-
15.Principles for recognizing accrued expenses: In compliance with current regulati	-	-
16.Principles and methods for recognizing provisions for liabilities: In compliance with current regulations	-	-
17.Principles for recognizing unearned revenue: In compliance with current regulati	-	-
18.Principles for recognizing convertible bonds: In compliance with current regulati	-	-
19.Principles for recognizing owners' equity: In compliance with current regulations	-	-
- Recognition of capital contributions, share premium, convertible bond options, and other owners' equity	-	-
- Recognition of asset revaluation differences	-	-
- Recognition of foreign exchange differences	-	-
- Recognition of retained earnings	-	-
20. Principles and methods for revenue recognition: In compliance with current regi	-	-
- Revenue from sales of goods;	-	-
- Revenue from service provision;	-	-
- Financial income;	-	-
- Revenue from construction contracts;	-	-
- Other income	-	-
21. Principles for accounting revenue deductions: In compliance with current regula	-	-
22.Principles for accounting cost of goods sold: In compliance with current regulati	-	-
23.Principles for accounting financial expenses: In compliance with current regulati	-	-
24.Principles for accounting selling expenses and general administrative expenses: In compliance with current regulations	-	-
25.Principles and methods for recognizing current and deferred corporate income tax expenses: In compliance with current regulations	-	-
26.Other accounting principles and methods: In compliance with current regulations	-	-

#### V. Applied Accounting Policies (For Non-Going Concern Assumption)

#### VI. Additional Information on Balance Sheet Items

	31/03/2026	01/01/2026
	VND	VND
<b>1. Cash</b>	-	-
- Cash on hand	584.701	128.365.148
- Demand deposits at banks	16.808.829.659	14.639.154.747
- Cash in transit	-	-
- Cash equivalents	2.000.000.000	2.000.000.000
<b>Total</b>	<b>18.809.414.360</b>	<b>16.767.519.895</b>
<b>2. Financial Investments</b>	-	-
a) Trading Securities	-	-
- Total value of stocks	-	-



- Total value of bonds	-	-
- Other investments	-	-
- Reasons for changes in each investment type (stocks, bonds):	-	-
+ Quantity changes	-	-
+ Value changes	-	-
b) Held-to-Maturity Investments	14.563.706.274	14.563.706.274
b1) Short-term	14.563.706.274	14.563.706.274
- Term deposits	63.706.274	63.706.274
- Bonds	-	-
- Other investments	14.500.000.000	14.500.000.000
b2) Long-term	-	-
- Term deposits	-	-
- Bonds	-	-
- Other investments	-	-
<b>Total</b>	<b>14.563.706.274</b>	<b>14.563.706.274</b>
<b>3. Accounts Receivable from Customers</b>		
a) Short-term Receivables from Customers	66.212.536.053	60.013.536.231
- Details of accounts receivable from customers accounting for 10% or more of total receivables:	37.569.642.610	30.487.630.120
+ BEST PACIFIC Vietnam Co., Ltd.	31.367.499.846	25.060.174.782
+ Thanh Thang Investment Service Trading Co., Ltd.	1.272.637.855	1.422.188.658
+ SAB Industrial Co., Ltd. (Vietnam)	1.849.249.398	925.011.169
+ Nam Dinh Granite Tile Joint Stock Company	3.080.255.511	3.080.255.511
- Other customer receivables	28.642.893.443	29.525.906.111
b) Long-term Receivables from Customers	-	-
c) Receivables from Related Parties	7.529.033.193	6.906.667.063
<b>Total</b>	<b>73.741.569.246</b>	<b>66.920.203.294</b>
<b>4. Other Receivables</b>		
a) Short-term	18.042.945.428	17.208.428.635
- Receivables from equitization	-	-
- Receivables from dividends and distributed profits	-	-
- Receivables from employees	-	-
- Deposits and guarantees;	2.075.652.575	1.730.773.563
- Loans granted;	-	-
- Advances made on behalf of others;	-	-
- Other receivables.	15.967.292.853	15.477.655.072
+ Other internal receivables	-	-
+ Assets pending resolution	-	-
+ Accrued interest receivable	-	-
+ Other receivables	15.967.292.853	15.477.655.072
b) Long-term	143.150.000	143.150.000
- Receivables from equitization	-	-
- Receivables from dividends and distributed profits	-	-
- Receivables from employees	-	-
- Deposits and guarantees;	143.150.000	143.150.000
- Loans granted;	-	-
- Advances made on behalf of others;	-	-
- Other receivables.	-	-
+ Other internal receivables	-	-
+ Pending asset shortages	-	-
+ Assets pending resolution	-	-
+ Other receivables	18.186.095.428	17.351.578.635
<b>Total</b>	<b>18.186.095.428</b>	<b>17.351.578.635</b>
<b>5. Assets Pending Resolution</b>	-	-
a) Cash;	-	-
b) Inventory;	-	-



c) Fixed Assets;	-	-
d) Other Assets.	-	-
<b>6. Bad Debts</b>	-	-
<b>7. Inventory:</b>		
- Goods in Transit;	-	-
- Raw Materials, Supplies;	6.503.387.001	8.256.475.924
- Tools, Equipment;	395.000	395.000
- Work-in-Progress;	7.902.208.312	6.966.689.080
- Finished Goods;	-	-
- Merchandise;	1.947.282.134	2.295.081.888
- Consigned Goods;	-	-
- Bonded Warehouse Goods;	-	-
- Provision for Inventory Decline.	(5.651.347.594)	(6.858.494.773)
<b>Total</b>	<b>10.701.924.853</b>	<b>10.660.147.119</b>
<b>8. Long-term Work-in-Progress</b>		
a, Long-term Work-in-Progress Costs	-	-
<b>Total</b>	-	-
b, Construction-in-Progress	-	-
- Purchases	-	-
- Construction	-	711.478.704
Including details of projects accounting for 10% or more of total construction-in-pro	-	711.478.704
+ Gas supply station for Xiongtai factory	-	711.478.704
- Repairs	-	-
<b>Total</b>	-	<b>711.478.704</b>
<b>9. Increase and Decrease in Tangible Fixed Assets (Separate Statement Attache</b>	-	-
<b>10. Increase and Decrease in Intangible Fixed Assets (Separate Statement Atta</b>	-	-
<b>11. Increase and Decrease in Leased Fixed Assets (Separate Statement Attache</b>	-	-
<b>12. Increase and Decrease in Investment Properties (Separate Statement Attac</b>	-	-
<b>13. Allocation Pending Costs</b>	-	-
a) Short-term	606.440.687	653.033.531
- Prepaid Expenses for Operating Lease of Fixed Assets;;	-	-
- Tools, Equipment Issued for Use;	-	-
- Borrowing Costs;	-	-
- Other Expenses;	606.440.687	653.033.531
b) Long-term	50.798.971.657	51.257.653.928
- Business Formation Costs	-	-
- Insurance Expenses	-	-
- Other Expenses	50.798.971.657	51.257.653.928
<b>Total</b>	<b>51.405.412.344</b>	<b>51.910.687.459</b>
<b>14. Other Assets</b>	-	-
a) Short-term	-	-
b) Long-term	-	-
<b>Total</b>	-	-
<b>15. Borrowings and Finance Leases</b>	-	-
<b>16. Payables to Suppliers</b>	-	-
a) Short-term Payables to Suppliers	58.413.291.563	58.003.074.017



- Details of entities accounting for 10% or more of total payables;	48.617.992.551	50.027.516.890
+ Thăng Long Liquefied Gas Co., Ltd.	26.596.955.073	19.067.473.717
+ Gas Venus Co., Ltd.	21.803.883.977	30.718.350.104
+ Noi Thuong Bac Co.,Ltd	217.153.501	241.693.069
- Advances from Customers	7.217.757.397	4.245.334.048
- Payables to Other Entities	2.577.541.615	3.730.223.079

b) Long-term Payables to Suppliers	-	-
- Details of entities accounting for 10% or more of total payables;;	-	-
- Other Payables.	-	-
<b>Total</b>	<b>58.413.291.563</b>	<b>58.003.074.017</b>

#### 17. Taxes and Other Payables to the State (Separate Statement Attached)

<b>18. Accrued Expenses</b>	-	-
a) Short-term:	229.501.453	194.850.660
- Accrued Salary Expenses for Leave Periods;	-	-
- Expenses for Business Suspension Periods;	-	-
- Accrued Cost of Goods Sold and Real Estate Products Sold;	-	-
- Other Accrued Expenses.	229.501.453	194.850.660
b) Long-term:	-	-
- Loan Interest;	-	-
- Other Expenses.	-	-
<b>Total</b>	<b>229.501.453</b>	<b>194.850.660</b>

<b>19. Other Payables</b>	<b>9.442.058.633</b>	<b>5.046.647.130</b>
a) Short-term		
- Surplus Assets Awaiting Resolution;	-	-
- Trade Union Fund;	27.812.000	27.292.350
- Social Insurance;	-	-
- Health Insurance;	-	-
- Unemployment Insurance;	-	-
- Payables Related to Equitization;	-	-
- Short-term Deposits and Guarantees Received;	561.453.147	571.453.147
- Dividends and Profits Payable;	971.974.200	971.974.200
- Other Payables and Liabilities.	7.613.706.436	3.194.998.326
- Other Receivables.	-	-
<b>Total</b>	<b>9.174.945.783</b>	<b>4.765.718.023</b>
b) Long-term		
- Long-term Deposits and Guarantees Received;	267.112.850	280.929.107
- Other Payables and Liabilities.	-	-
<b>Total</b>	<b>267.112.850</b>	<b>280.929.107</b>

<b>20. Revenue pending short-term allocation</b>	-	-
a) Short-term	-	-
- Advance Revenue;	-	-
- Revenue from Customer Loyalty Programs;	-	-
- Other Deferred Revenue.	114.182.614	104.087.163
<b>Total</b>	<b>114.182.614</b>	<b>104.087.163</b>

b) Long-term	-	-
- Advance Revenue;	-	-
- Revenue from Customer Loyalty Programs;	-	-
- Other Deferred Revenue.	-	-
<b>Total</b>	-	-

<b>21. Issued Bonds</b>	-	-
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<b>22. Preferred Shares Classified as Liabilities</b>	-	-
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<b>23. Provisions for Liabilities</b>	-	-
a) Short-term	-	-

- Warranty Provisions for Goods and Products;	-	-
- Warranty Provisions for Construction Projects;	112.391.192	112.391.192
- Restructuring Provisions;	-	-
- Other Provisions (Fixed Asset Maintenance, Environmental Restoration Costs, etc.).	-	-
<b>Total</b>	<b>112.391.192</b>	<b>112.391.192</b>

b) Long-term

- Warranty Provisions for Goods and Products;	-	-
- Warranty Provisions for Construction Projects;	-	-
- Restructuring Provisions;	-	-
- Other Provisions (Fixed Asset Maintenance, Environmental Restoration Costs, etc.).	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**24. Deferred Income Tax Assets and Liabilities**

a. Deferred Income Tax Assets:

- Corporate Income Tax (CIT) rate used to determine the value of deferred income	-	-
- Deferred income tax assets related to deductible temporary differences	30.617.546	30.617.546
- Deferred income tax assets related to unused tax losses	-	-
- Deferred income tax assets related to unused tax incentives	-	-
- Offsetting amount with deferred income tax liabilities	-	-
<b>Total</b>	<b>30.617.546</b>	<b>30.617.546</b>

b- Deferred Income Tax Liabilities:

- Corporate Income Tax (CIT) rate used to determine the value of deferred income	-	-
- Deferred income tax liabilities arising from taxable temporary differences	-	-
- Offsetting amount with deferred income tax assets	-	-

**25. Owner's Equity**

a) Reconciliation of Changes in Owner's Equity (Separate Statement Attached)	-	-
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e) Enterprise Funds:

- Development Investment Fund;;	2.596.615.372	2.596.615.372
- Business Reorganization Support Fund;	-	-
- Other Funds under Owner's Equity.	337.031.314	337.031.314

g) Income, Expenses, Gains, or Losses Recognized Directly in Owner's Equity in Accordance with Specific Accounting

<b>26. Revaluation Surplus</b>	-	-
Reasons for changes between the beginning and ending balance of the year.	-	-

**27. Foreign Exchange Differences**

- Foreign exchange differences due to conversion of financial statements prepared	-	-
- Foreign exchange differences arising from other causes.	-	-

**28. Funding Sources**

- Funds allocated during the year	-	-
- Operating expenditures	-	-
- Remaining funds at year-end	-	-

**29. Off-Balance Sheet Items**

a) Leased Assets:	-	-
b) Custodial Assets:	-	-
c) Foreign Currencies:	-	-
d) Monetary Gold:	-	-
đ) Bad Debts Written Off:	-	-
e) Other Information on Off-Balance Sheet Items	-	-

<b>30. Other Information</b>	-	-
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**VII. Supplementary Information on Items Presented in the Income Statement**



	VND	VND
<b>1. Total Revenue from Sales and Service Provision</b>		
a) Revenue	-	-
- Revenue from goods sales;	89.409.217.649	9.038.433.304
- Revenue from service provision;	2.277.587.587	1.343.344.845
- Revenue from construction;	-	-
- Revenue from construction contracts.	-	-
<b>Total</b>	<b>91.686.805.236</b>	<b>10.381.778.149</b>
<b>2. Deductions from Revenue</b>	-	-
Including:	-	-
- Trade discounts;	-	-
- Sales returns;	-	-
- Sales allowances;	-	-
<b>3. Cost of Goods Sold (COGS)</b>	-	-
- Cost of goods sold;	81.811.696.450	5.205.514.999
- Cost of finished products;	-	-
- Cost of construction;	1.189.638.342	-
- Cost of services provided;	-	1.157.993.655
- Provision for inventory devaluation;	-	-
- Reversal of provision for inventory devaluation;	-	-
- Other deductions from COGS.	-	-
<b>Total</b>	<b>83.001.334.792</b>	<b>6.363.508.654</b>
<b>4. Financial Income</b>	-	-
- Interest from deposits and loans;	65.235.263	729.406.315
- Profit from the sale of investments;	-	-
- Dividends and shared profits;	-	-
- Foreign exchange gains;	-	-
- Interest from installment sales and trade discounts;	-	-
- Other financial income.	-	-
<b>Total</b>	<b>65.235.263</b>	<b>729.406.315</b>
<b>5. Financial Expenses</b>		
- Loan interest expenses;	26.937.264	300.000.000
- Trade discounts and installment sales interest expenses;	-	-
- Losses from the disposal of financial investments;	-	-
- Foreign exchange losses;	-	137.970.000
- Provision for devaluation of trading securities and investment losses;	(321.875)	291.436.315
- Other financial expenses;	-	-
- Deductions from financial expenses.	-	-
<b>Total</b>	<b>26.615.389</b>	<b>729.406.315</b>
<b>6. Other Income</b>		
- Gains from disposal of fixed assets;	-	-
- Gains from asset revaluation;	-	-
- Penalty income;	-	-
- Tax reductions;	-	-
- Other income.	46.009.861	-
<b>Total</b>	<b>46.009.861</b>	<b>-</b>
<b>7. Other Expenses</b>		
- Remaining value of fixed assets and disposal costs;	-	-
- Losses from asset revaluation;	-	-
- Penalties paid;	-	-
- Other expenses.	243.178.284	243.178.287
<b>Total</b>	<b>243.178.284</b>	<b>243.178.287</b>

## 8. Selling and Administrative Expenses

### a) General Administrative Expenses Incurred During the Period

- Details of expenses accounting for 10% or more of total administrative expenses:	1.902.273.664	1.364.379.211
+ Salaries and wages;	1.422.443.462	1.083.015.981
+ Office rental expenses;	328.335.389	173.411.474
+ Amortization and depreciation expenses;	110.522.144	101.749.086
+ Provision for doubtful debts;	40.972.669	6.202.670
- Other administrative expenses.	1.223.220.644	795.378.992
<b>Total</b>	<b>3.125.494.308</b>	<b>2.159.758.203</b>

### b) Selling Expenses Incurred During the Period

- Details of expenses accounting for 10% or more of total selling expenses:	1.374.057.096	1.684.243.006
+ Salaries and wages;	923.136.605	1.225.574.205
+ Office rental expenses;		
+ Amortization and depreciation expenses;	308.446.677	391.331.184
+ Transportation expenses;	142.473.814	67.337.617
- Other selling expenses.	353.785.339	165.735.110
<b>Total</b>	<b>1.727.842.435</b>	<b>1.849.978.116</b>

### c) Deductions from Selling and Administrative Expenses

- Reversal of provision for product and goods warranty;	-	-
- Reversal of restructuring provisions and other reserves;	-	-
- Other deductions.	-	-

## 9. Production and Business Expenses by Element

- Raw materials and supplies expenses;	-	-
- Labor costs;	-	-
- Fixed asset depreciation expenses;	-	-
- Other outsourced service costs.	-	-
<b>Total</b>	-	-

## 10. Current Corporate Income Tax (CIT) Expenses

- CIT expenses calculated on taxable income for the current year;	-	-
- Adjustments to prior years' CIT expenses recorded in the current year;	-	-
- <b>Total current CIT expenses.</b>	-	-

## 11. Deferred Corporate Income Tax (CIT) Expenses

- Deferred CIT expenses arising from taxable temporary differences;	-	-
- Deferred CIT expenses arising from the reversal of deferred tax assets;	-	-
- Deferred CIT income arising from deductible temporary differences;	-	-
- Deferred CIT income arising from unused tax losses and tax incentives;	-	-
- Deferred CIT income arising from the reversal of deferred tax liabilities;	-	-
- <b>Total deferred CIT expenses.</b>	-	-

## VIII. Additional Information on Items Presented in the Cash Flow Statement

	0	0
1. Non-cash Transactions Affecting Future Cash Flows	0	0
2. Restricted Cash Held by the Company	-	-
3. Total Borrowings Received During the Period:	-	-
4. Total Principal Repayments Made During the Period:	-	-

## IX. Other Information

**Preparer**

(Signature, Full Name)

  
Nguyễn Đức Hồng Nga

**Chief Accountant**

(Signature, Full Name)

  
KẾ TOÁN TRƯỞNG  
Phạm Quang Mẫn

Hanoi, date 22 month 04 year 2026



GIÁM ĐỐC  
LYU ZHI MING



## 9. FIXED ASSETS

Quarter I of 2026

Item	Building and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Other fixed assets	Total
<b>COST</b>						
Opening balance	-	222.458.772	3.060.465.455	56.450.000	24.967.976.468	28.307.350.695
- Purchases during the period	-	-	-	-	-	-
- Completed construction investment					897.367.754	897.367.754
- Other increases						-
- Transfer to investment property						-
- Disposal, sale		50.118.720			-	50.118.720
- Other decreases						-
Ending balance	-	172.340.052	3.060.465.455	56.450.000	25.865.344.222	29.154.599.729
<b>ACCUMULATED DEPRECIATION</b>						
Opening balance	-	222.458.772	1.901.156.818	56.450.000	18.436.231.284	20.616.296.874
- Depreciation during the period			95.645.259	-	374.214.172	469.859.431
- Other increases						-
- Transfer to investment property						-
- Disposal, sale					-	-
- Other decreases		50.118.720				50.118.720
Ending balance	-	172.340.052	1.996.802.077	56.450.000	18.810.445.456	21.036.037.585
<b>NET BOOK VALUE</b>						
- At the beginning of the period	-	-	1.159.308.637	-	6.531.745.184	7.691.053.821
- At the end of the period	-	-	1.063.663.378	-	7.054.898.766	8.118.562.144

**10. Intangible fixed assets**  
Quarter I of 2026

Item	Land Use Rights	Copyrights	Patents	Trademarks	Computer Software	Other Intangible Assets	Total
<b>COST</b>							
Opening balance	907.278.913			70.000.000	606.942.000		1.584.220.913
- Purchases during the period					-		-
- Created from within the business							-
- Increase due to business consolidation							-
- Other increases							-
- Disposal, sale							-
- Other decreases							-
Ending balance	907.278.913	-	-	70.000.000	606.942.000	-	1.584.220.913
<b>ACCUMULATED DEPRECIATION</b>							
Opening balance	233.764.488	-	-	70.000.000	444.120.811	-	747.885.299
- Depreciation during the period	6.103.719				8.773.098		14.876.817
- Other increases							-
- Disposal, sale							-
- Other decreases							-
Ending balance	239.868.207	-	-	70.000.000	452.893.909	-	762.762.116
<b>NET BOOK VALUE</b>							
- At the beginning of the period	673.514.425	-	-	-	162.821.189	-	836.335.614
- At the end of the period	667.410.706	-	-	-	154.048.091	-	821.458.797



**17. Taxes and other payments to the state**

Quarter I of 2026

**a) Phải nộp**

No/No	Item	Open balance	Paid amount	Payable amount	Close balance
1	Value added tax/Value added tax	14.150.006	33.800.427	42.219.161	22.568.740
2	Value added tax (Imported)	-	-	-	-
3	Import tax	-	-	-	-
4	Corporate tax	-	-	-	-
5	Personal income tax	58.860.668	44.066.356	47.511.000	62.305.312
6	Property tax, land rent	-	-	-	-
7	Rees, charge and other	-	-	-	-
	<b>Total</b>	<b>73.010.674</b>	<b>77.866.783</b>	<b>89.730.161</b>	<b>84.874.052</b>

## 25. OWNERS' EQUITY

### Quarter I of 2026

#### a) Movements in owners' equity

Item	Owners' equity item						Total
	Owners' equity	Share premium	Investment and development fund	Other owner's funds	Undistributed earnings		
<b>A</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>8</b>	<b>9</b>		<b>10</b>
<b>Opening balance of the previous year</b>	188.700.000.000	15.480.000.000	2.596.615.372	337.031.314	(40.671.794.457)		166.441.852.229
- Capital increase in the previous year							-
- Profit in the previous year							-
- Other increase							-
- Giảm vốn trong năm trước (PP lợi nhuận)							-
- Loss in the previous year					(16.861.901.370)		(16.861.901.370)
- Board remuneration							-
- Other decreases							-
<b>Opening balance of this year</b>	188.700.000.000	15.480.000.000	2.596.615.372	337.031.314	(57.533.695.827)		149.579.950.859
- Capital increase in the current year							-
- Profit in the current year					-		-
- Other increase							-
- Capital decrease in the current year (Profit method)							-
- Loss in the current year					3.673.585.152		3.673.585.152
- Board remuneration					-		-
- Other decreases							-
<b>Closing balance of this year</b>	188.700.000.000	15.480.000.000	2.596.615.372	337.031.314	(53.860.110.675)		153.253.536.011



