



PETROVIETNAM GAS CITY INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

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

PARENT COMPANY FINANCIAL STATEMENTS

2rd Quarter 2026

Include:

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

Ha Noi

PetroVietnam Gas Development Investment Joint Stock Company

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

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Form No. B01 - DN*(Issued together with Circular No. 99 dated October 27, 2025 of the Ministry of Finance)***DN - FINANCIAL STATEMENT - PARENT****Quarter II of 2026**

Items	Index code	Explanation	Final issue	Early Year Issue
ASSETS				
A- SHORT-TERM ASSETS	100		137.947.685.421	120.719.870.142
I. Cash and cash equivalents	110	1	26.739.788.964	16.772.697.977
1. Cash	111		24.734.857.457	14.767.519.895
2. Cash equivalents	112		2.004.931.507	2.005.178.082
II. Short-term financial investments	120	2	10.191.245.623	10.780.785.836
1. Trading securities	121		-	-
2. Provision for depreciation of trading securities (*)	122		-	-
3. Investments held to short-term maturity	123		16.262.300.416	16.013.347.478
4. Provision for investment held to short-term maturity (*)	124		(6.071.054.793)	(5.232.561.642)
5. Other short-term investments	125		-	-
6. Provision for losses of other short-term investments (*)	126		-	-
III. Short-term receivables	130		33.618.529.922	54.125.582.470
1. Short-term receivables of customers	131	3	39.464.751.452	60.013.536.231
2. Short-term seller upfront	132		7.545.543.713	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	4	15.197.437.599	15.753.609.349
6. Provision for short-term bad debts (*)	136		(28.589.202.842)	(28.548.230.173)
7. Pending shortage of assets	137		-	-
IV. Inventory	140	7	27.287.813.249	10.660.147.119
1. Inventory	141		32.939.160.843	17.518.641.892
2. Provision for inventory discounts (*)	142		(5.651.347.594)	(6.858.494.773)
V. Short-Term Biological Assets	150		-	-
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		-	-
VI. Other short-term assets	160		40.110.307.663	28.380.656.740
1. Short-term allocation waiting costs	161	13	493.762.513	653.033.531
2. Deductible VAT	162		39.616.545.150	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. LONG-TERM ASSETS	200		91.859.296.869	93.687.469.817
I. Long-term receivables	210		193.150.000	143.150.000

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	193.150.000	143.150.000
6. Provision for long-term bad debts (*)	216		-	-
II. Fixed assets	220		8.452.965.785	8.527.389.435
1. Tangible fixed assets	221	9	7.646.383.805	7.691.053.821
- Historical cost	222		29.154.599.729	28.307.350.695
- Cumulative wear value(*)	223		(21.508.215.924)	(20.616.296.874)
2. Fixed assets lease finance	224		-	-
- Historical cost	225		-	-
- Cumulative wear value(*)	226		-	-
3. Intangible fixed assets	227	10	806.581.980	836.335.614
- Historical cost	228		1.584.220.913	1.584.220.913
- Cumulative wear value(*)	229		(777.638.933)	(747.885.299)
III. Long-term biological assets	230		-	-
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		-	-
IV. Investment real estate	240		-	-
- Historical cost	241		-	-
- Cumulative wear value (*)	242		-	-
V. Long-term unfinished assets	250	8	-	711.478.704
1. Long-term unfinished production and business expenses	251		-	-
2. Unfinished capital construction costs	252		-	711.478.704
VI. Long-term financial investment	260		32.697.726.902	33.017.180.204
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		(7.121.774.669)	(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		-	-
VII. Other long-term assets	270		50.515.454.182	51.288.271.474
1. Long-term allocation waiting costs	271	13	50.484.836.636	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		-	-
TOTAL ASSETS	280		229.806.982.290	214.407.339.959
FUNDING				
C. LIABILITIES	300		76.467.996.259	64.827.389.100
I. Short-term debt	310		76.231.883.409	64.546.459.993
1. Payable to short-term sellers	311	16	27.412.421.143	53.757.739.969
2. Buyer pays in advance for a short term	312		25.566.206.166	4.245.334.048
3. Dividends and profits must be paid	313		971.374.200	971.974.200
4. Taxes and short-term payables to the State	314		89.972.787	73.010.674
5. Payables to employees	315		834.456.574	1.293.328.264
6. Short-term expenses	316	18	271.873.065	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	12.289.700	104.087.163
10. Other short-term payables	320	19	3.770.273.862	3.793.743.823
11. Short-term financial loans and leases	321		17.190.624.720	-
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		-	-
II. Long-term debt	330		236.112.850	280.929.107
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	236.112.850	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		-	-
D. EQUITY	400		153.338.986.031	149.579.950.859
1. Owner's contributed capital	411		188.700.000.000	188.700.000.000
- Voting common shares	411a		188.700.000.000	188.700.000.000
- Preferred stock	411b		-	-
2. Capital surplus	412		15.480.000.000	15.480.000.000
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		(53.774.660.655)	(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		3.759.035.172	(16.861.901.370)
TOTAL CAPITAL	440		229.806.982.290	214.407.339.959

Preparer
(Signature, Full Name)


N.X. Huong

Chief Accountant
(Signature, Full Name)


KẾ TOÁN TRƯỞNG
Phạm Quang Mẫn

Hanoi, date 10..month.07..year 2024
Director
(Signature, Full Name)

GIÁM ĐỐC
LYU ZHI MING

C.P. ★ P.N.

INCOME STATEMENT - PARENT COMPANY

Quarter II 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	76,781,804.332	62,934,665.323	168,468,609.568	73,316,443.472
2. Deductions from revenue	02	VII-2	-	5,649.416	-	5,649,416
3. Net revenue from sales of goods and services (10 = 01 - 02)	10		76,781,804.332	62,929,015.907	168,468,609.568	73,310,794.056
4. Cost of goods sold	11	VII-3	70,216,288.368	59,806,732.983	153,217,623.160	66,170,241.637
5. Gross profit from sales of goods and services (20 = 10 - 11)	20		6,565,515.964	3,122,282.924	15,250,986.408	7,140,552.419
6. Profit/loss of sale and liquidation of investment real estate	21		-	-	-	-
7. Financial income	22	VII-4	318,924.973	396,710.016	384,160.236	816,865.594
8. Financial expenses	23	VII-5	503,602.029	1,936,139.495	530,217.418	2,665,545.810
Including: Interest expenses	24		-	378,069.888	-	678,069.888
9. Selling expenses	25	VII-8b	1,747,774.950	1,458,843.089	3,475,617.385	3,308,821.205
10. General and administrative expenses	26	VII-8a	4,242,851.483	1,030,821.822	7,368,345.791	3,190,580.025
11. Operating profit (30 = 20 + (21 - 22) - (24 + 25))	30		390,212.475	(906,811.466)	4,260,966.050	(1,207,529.027)
12. Other income	31	VII-6	13,620.615	13,349	59,630.476	13,349
13. Other expenses	32	VII-7	318,383.070	754,876.678	561,561.354	998,054.965
14. Other profit (40 = 31 - 32)	40		(304,762.455)	(754,863.329)	(501,930.878)	(998,041.616)
15. Total accounting profit before tax (50 = 30 + 40)	50		85,450.020	(1,661,674.795)	3,759,035.172	(2,205,570.643)
16. Current corporate income tax expense	51		-	69,850.722	-	69,850.722
17. Deferred corporate income tax expense	52		-	-	-	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		85,450.020	(1,731,525.517)	3,759,035.172	(2,275,421.365)
19. Basic earnings per share (*)	70		-	-	-	-
20. Diluted earnings per share	71		-	-	-	-

Preparer

(Signature, Full Name)

Chief Accountant

(Signature, Full Name)

Chief Accountant
(Signature, Full Name)

KẾ TOÁN TRƯỞNG
Phạm Quana Mẫn

Hanoi, date: 30 month 7 year 2022

Hanoi, date, 20/05/2024

Director,

(Signature, Full Name)

GIÁM ĐỐC
LYU ZHI MING

Quarter II of 2026

CÔNG TY CỔ PHẦN
C. T. C
Hàng, date 30 month 07 year 2021

Chief Accountant
(Signature, Full Name)

(Signature, Full Name)

KE TOAN TRƯỞNG
(Signature, Full Name)
Trần Quang Mẫn

Giám đốc

NOTES TO THE FINANCIAL STATEMENTS - PARENT COMPANY

Quarter II 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;	-	-
đ) 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

	30/06/2026	01/01/2026
	VND	VND
1. Cash	-	-
- Cash on hand	584.701	128.365.148
- Demand deposits at banks	24.734.272.756	14.639.154.747
- Cash in transit	-	-
- Cash equivalents	2.004.931.507	2.005.178.082
Total	26.739.788.964	16.772.697.977
2. Financial Investments	-	-
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	21.026.947.824	20.777.994.886
b1) Short-term	16.262.300.416	16.013.347.478
- Term deposits	65.001.516	63.706.274
- Bonds	-	-
- Other investments	16.197.298.900	15.949.641.204
b2) Long-term	4.764.647.408	4.764.647.408
- Term deposits	-	-
- Bonds	-	-
- Other investments	4.764.647.408	4.764.647.408
Total	21.026.947.824	20.777.994.886
3. Accounts Receivable from Customers		
a) Short-term Receivables from Customers	39.464.751.452	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
+ Cayi 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	1.895.108.842	29.525.906.111
b) Long-term Receivables from Customers	-	-
c) Receivables from Related Parties	7.545.543.713	6.906.667.063
Total	47.010.295.165	66.920.203.294
4. Other Receivables		
a) Short-term	15.197.437.599	15.753.609.349
- Receivables from equitization	-	-
- Receivables from dividends and distributed profits	-	-
- Receivables from employees	-	-
- Deposits and guarantees;	402.249.590	1.730.773.563
- Loans granted;	-	-
- Advances made on behalf of others;	-	-
- Other receivables.	14.795.188.009	14.022.835.786
+ Other internal receivables	-	-
+ Assets pending resolution	-	-
+ Accrued interest receivable	-	-
+ Other receivables	14.795.188.009	14.022.835.786
b) Long-term	193.150.000	143.150.000
- Receivables from equitization	-	-
- Receivables from dividends and distributed profits	-	-
- Receivables from employees	-	-
- Deposits and guarantees;	193.150.000	143.150.000
- Loans granted;	-	-
- Advances made on behalf of others;	-	-
- Other receivables.	-	-
+ Other internal receivables	-	-
+ Pending asset shortages	-	-
+ Assets pending resolution	-	-
+ Other receivables	15.390.587.599	15.896.759.349
Total		
5. Assets Pending Resolution	-	-
a) Cash;	-	-

b) Inventory;	-	-
c) Fixed Assets;	-	-
d) Other Assets.	-	-
6. Bad Debts	-	-
7. Inventory:		
- Goods in Transit;	-	-
- Raw Materials, Supplies;	6.492.779.668	8.256.475.924
- Tools, Equipment;	395.000	395.000
- Work-in-Progress;	11.685.625.661	6.966.689.080
- Finished Goods;	-	-
- Merchandise;	2.068.692.267	2.295.081.888
- Consigned Goods;	12.691.668.247	-
- Bonded Warehouse Goods;	-	-
- Provision for Inventory Decline.	(5.651.347.594)	(6.858.494.773)
Total	27.287.813.249	10.660.147.119
8. Long-term Work-in-Progress		
a, Long-term Work-in-Progress Costs	-	-
Total	-	-
b, Construction-in-Progress	-	-
- Purchases	-	-
- Construction	-	-
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	-	711.478.704
Total	-	711.478.704
9. Increase and Decrease in Tangible Fixed Assets (Separate Statement Attache	-	-
10. Increase and Decrease in Intangible Fixed Assets (Separate Statement Atta	-	-
11. Increase and Decrease in Leased Fixed Assets (Separate Statement Attache	-	-
12. Increase and Decrease in Investment Properties (Separate Statement Attac	-	-
13. Allocation Pending Costs	-	-
a) Short-term	-	-
- Prepaid Expenses for Operating Lease of Fixed Assets;;	493.762.513	653.033.531
- Tools, Equipment Issued for Use;	-	-
- Borrowing Costs;	-	-
- Other Expenses;	493.762.513	653.033.531
b) Long-term	-	-
- Business Formation Costs	50.484.836.636	51.257.653.928
- Insurance Expenses	-	-
- Other Expenses	-	-
Total	50.484.836.636	51.257.653.928
	50.978.599.149	51.910.687.459
14. Other Assets		
a) Short-term	-	-
b) Long-term	-	-
Total	-	-
15. Borrowings and Finance Leases	-	-
16. Payables to Suppliers	-	-

a) Short-term Payables to Suppliers	52.978.627.309	58.003.074.017
- Details of entities accounting for 10% or more of total payables;	22.766.746.971	49.943.583.821
+ Thăng Long Liquefied Gas Co., Ltd.	22.608.986.971	19.067.473.717
+ Gas Venus Co., Ltd.	-	30.718.350.104
+ Kansai Co., Ltd.	157.760.000	157.760.000
- Advances from Customers	25.566.206.166	4.245.334.048
- Payables to Other Entities	4.645.674.172	3.814.156.148
b) Long-term Payables to Suppliers	-	-
- Details of entities accounting for 10% or more of total payables;;	-	-
- Other Payables.	-	-
Total	52.978.627.309	58.003.074.017
17. Taxes and Other Payables to the State (Separate Statement Attached)	-	-
18. Accrued Expenses	-	-
a) Short-term:	271.873.065	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.	271.873.065	194.850.660
b) Long-term:	-	-
- Loan Interest;	-	-
- Other Expenses.	-	-
Total	271.873.065	194.850.660
19. Other Payables	4.006.386.712	4.074.672.930
a) Short-term	-	-
- Surplus Assets Awaiting Resolution;	-	-
- Trade Union Fund;	24.063.300	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;	971.374.200	971.974.200
- Other Payables and Liabilities.	2.213.383.215	2.223.024.126
- Other Receivables.	-	-
Total	3.770.273.862	3.793.743.823
b) Long-term	-	-
- Long-term Deposits and Guarantees Received;	236.112.850	280.929.107
- Other Payables and Liabilities.	-	-
Total	236.112.850	280.929.107
20. Revenue pending short-term allocation	-	-
a) Short-term	-	-
- Advance Revenue;	-	-
- Revenue from Customer Loyalty Programs;	-	-
- Other Deferred Revenue.	12.289.700	104.087.163
Total	12.289.700	104.087.163
b) Long-term	-	-
- Advance Revenue;	-	-
- Revenue from Customer Loyalty Programs;	-	-
- Other Deferred Revenue.	-	-
Total	-	-
21. Issued Bonds	-	-
22. Preferred Shares Classified as Liabilities	-	-
23. Provisions for Liabilities	-	-

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.).	-	-
Total	112.391.192	112.391.192
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.).	-	-
Total	-	-
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	-	-
Total	30.617.546	30.617.546
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)	-	-
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	-	-
26. Revaluation Surplus	-	-
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:	-	-
d) Bad Debts Written Off:	-	-
e) Other Information on Off-Balance Sheet Items	-	-
30. Other Information	-	-

From 01/04/26 to 30/06/2026	From 01/04/25 to 30/06/2025
VND	VND

1. Total Revenue from Sales and Service Provision

a) Revenue

- Revenue from goods sales;	-	-
- Revenue from service provision;	76.741.358.368	62.542.427.974
- Revenue from construction;	33.000.000	392.237.349
- Revenue from other	-	-

	7.445.964	-
Total	76.781.804.332	62.934.665.323

2. Deductions from Revenue

Including:

- Trade discounts;	-	5.649.416
- Sales returns;	-	5.649.416
- Sales allowances;	-	-
	-	-
	-	5.649.416

3. Cost of Goods Sold (COGS)

- Cost of goods sold;	70.216.288.368	59.213.841.587
- Cost of finished products;	-	-
- Cost of construction;	-	-
- Cost of services provided;	-	592.891.396
- Provision for inventory devaluation;	-	-
- Reversal of provision for inventory devaluation;	-	-
- Other deductions from COGS.	-	-

Total	70.216.288.368	59.806.732.983
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4. Financial Income

- Interest from deposits and loans;	-	-
- Profit from the sale of investments;	318.924.973	396.710.016
- Dividends and shared profits;	-	-
- Foreign exchange gains;	-	-
- Interest from installment sales and trade discounts;	-	-
- Other financial income.	-	-

Total	318.924.973	396.710.016
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5. Financial Expenses

- Loan interest expenses;	183.826.852	378.069.888
- Trade discounts and installment sales interest expenses;	-	-
- Losses from the disposal of financial investments;	-	-
- Foreign exchange losses;	-	1.152.384.416
- Provision for devaluation of trading securities and investment losses;	319.775.177	311.070.786
- Other financial expenses;	-	94.614.405
- Deductions from financial expenses.	-	-

Total	503.602.029	1.936.139.495
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6. Other Income

- Gains from disposal of fixed assets;	-	-
- Gains from asset revaluation;	-	-
- Penalty income;	-	-
- Tax reductions;	-	-
- Other income.	-	-

	13.620.615	13.349
Total	13.620.615	13.349

7. Other Expenses

- Remaining value of fixed assets and disposal costs;	58.288	-
- Losses from asset revaluation;	-	-
- Penalties paid;	74.344.430	492.695.328
- Other expenses.	243.980.352	262.181.350
Total	318.383.070	754.876.678

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:	2.970.667.015	(422.847.976)
+ Salaries and wages;	1.612.124.494	1.318.607.056
+ Office rental expenses;	211.602.693	168.499.474
+ Amortization and depreciation expenses;	308.446.677	556.595.322
+ Provision for doubtful debts;	838.493.151	(2.466.549.828)
- Other administrative expenses.	1.272.184.468	1.453.669.798
Total	4.242.851.483	1.030.821.822

b) Selling Expenses Incurred During the Period

- Details of expenses accounting for 10% or more of total selling expenses:	1.070.771.179	1.016.930.556
+ Salaries and wages;	688.071.420	712.391.496
+ Office rental expenses;	-	55.555.560
+ Amortization and depreciation expenses;	308.446.677	168.267.263
+ Transportation expenses;	74.253.082	80.716.237
- Other selling expenses.	677.003.771	441.912.533
Total	1.747.774.950	1.458.843.089

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.	-	-
Total	-	-

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;	-	-
- Total current CIT expenses.	-	-

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;	-	-
- Total deferred CIT expenses.	-	-

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)

N. X. Huong

Chief Accountant

(Signature, Full Name)

Phạm Quang Mẫn
KẾ TOÁN TRƯỞNG
Phạm Quang Mẫn

Hanoi, date 30 month 01 year 2026

Director

(Signature, Full Name)

Lưu Chí Minh
GIAM ĐỐC
LYU ZHI MING

9. FIXED ASSETS
Quarter II of 2026

Item	Building and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Other fixed assets	Total
COST						
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
ACCUMULATED DEPRECIATION						
Opening balance	-	222,458.772	1,901,156.818	56,450.000	18,436,231.284	20,616,296.874
- Depreciation during the period			175,662.071	-	766,375.699	942,037.770
- Other increases						-
- Transfer to investment property						-
- Disposal, sale					-	-
- Other decreases		50,118.720				-
Ending balance	-	172,340.052	2,076,818.889	56,450.000	19,202,606.983	21,508,215.924
NET BOOK VALUE						
- At the beginning of the period	-	-	1,159,308.637	-	6,531,745.184	7,691,053.821
- At the end of the period	-	-	983,646.566	-	6,662,737.239	7,646,383.805

10. Intangible fixed assets
Quarter II of 2026

Item	Land Use Rights	Copyrights	Patents	Trademarks	Computer Software	Other Intangible Assets	Total
COST							
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
ACCUMULATED DEPRECIATION							
Opening balance	233.764.488	-	-	70.000.000	444.120.811	-	747.885.299
- Depreciation during the period	17.546.196				12.207.438		29.753.634
- Other increases							-
- Disposal, sale							-
- Other decreases							-
Ending balance	251.310.684	-	-	70.000.000	456.328.249	-	777.638.933
NET BOOK VALUE							
- At the beginning of the period	673.514.425	-	-	-	162.821.189	-	836.335.614
- At the end of the period	655.968.229	-	-	-	150.613.751	-	806.581.980

17. Taxes and other payments to the state

Quarter II of 2026

a) Phải nộp

No/No	Item	Open balance	Paid amount	Payable amount	Close balance
1	Value added tax/Value added tax	22.568.740	40.727.213	36.525.466	18.366.993
2	Value added tax (Imported)	-	-	-	-
3	Import tax	-	-	-	-
4	Corporate tax	-	-	-	-
5	Personal income tax	62.305.312	63.143.669	72.444.151	71.605.794
6	Property tax, land rent	-	-	-	-
7	Rees, charge and other	-	-	-	-
	Total	84.874.052	103.870.882	108.969.617	89.972.787

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25. OWNERS' EQUITY

Quarter I of 2026

a) Movements in owners' equity

Item	Owners' equity item					
	Owners' equity	Share premium	Investment and development fund	Other owner's funds	Undistributed earnings	Total
A	1	2	7	8	9	10
Opening balance of the previous year	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						-
Opening balance of this year	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					3.759.035.172	3.759.035.172
- Board remuneration					-	-
- Other decreases						-
Closing balance of this year	188.700.000.000	15.480.000.000	2.596.615.372	337.031.314	(53.774.660.655)	153.338.986.031



