



PETROVIETNAM GAS CITY INVESTMENT AND DEVELOPMENT
JOINT STOCK COMPANY

4th Floor, No 167 Trung Kinh, Yen Hoa, Hanoi

CONSOLIDATED FINANCIAL STATEMENT

2th Quarter 2026

Include:

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

Hanoi, July 2026

PETROVIETNAM GAS DEVELOPMENT INVESTMENT JOINT STOCK COMPANY

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

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Model No. B03-DN/HN

(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Minister of Finance)

CONSOLIDATED FINANCIAL STATEMENT

Second Quarter FY2026

Items	Index code	Explanation	Final issue	Early Year Issue
ASSETS				
A- SHORT-TERM ASSETS	100		137.437.256.407	120.273.363.176
I. Cash and cash equivalents	110	1	26.774.716.883	16.799.740.723
1. Money	111		24.769.785.376	14.799.740.723
2. Cash equivalents	112		2.004.931.507	2.000.000.000
II. Short-term financial investment	120		10.191.245.623	14.563.706.274
1. Trading securities	121		-	-
2. Provision for depreciation of trading securities (*)	122		-	-
3. Investments held to short-term maturity	123	2	16.262.300.416	14.563.706.274
4. Provision for investment held to short-term maturity (*)	124		(6.071.054.793)	-
5. Other short-term investments	125		-	-
6. Provision for losses of other short-term investments (*)	126		-	-
III. Short-term receivables	130		32.982.280.093	49.779.259.285
1. Short-term receivables of customers	131	3	40.375.902.208	60.924.686.987
2. Short-term seller upfront	132	3	7.545.543.713	6.906.667.063
3. Short-term internal receivables	133		-	-
4. Receivables according to the construction contract schedule	134		-	-
5. Other short-term receivables	135	4	13.697.701.014	15.776.361.050
6. Provision for short-term bad debts (*)	136		(28.636.866.842)	(33.828.455.815)
7. Pending shortage of assets	137	5	-	-
IV. Inventory	140	7	27.310.476.201	10.682.810.071
1. Inventory	141		32.961.823.795	17.541.304.844
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		40.178.537.607	28.447.846.823
1. Short-term allocation waiting costs	161	13	493.762.513	653.033.531
2. Deductible VAT	162		39.684.775.094	27.794.813.292
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		82.470.577.727	84.225.021.198
I. Long-term receivables	210		193.150.000	143.150.000
1. Long-term receivables of customers	211		-	-
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		10.986.267.314	11.178.211.590
1. Tangible fixed assets	221		10.179.685.334	10.341.875.976
- Historical cost	222		34.686.239.604	33.838.990.570
- mulative wear value (*)	223		(24.506.554.270)	(23.497.114.594)



2.Fixed assets lease finance	224		-	-
- Historical cost	225		-	-
- Cumulative wear value (*)	226		-	-
3. Intangible fixed assets	227		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		-	711.478.704
2. Unfinished capital construction costs	252		-	-
3. Investment in capital contribution to other units	253		-	-
4. Provisions for long-term financial investment	254		-	-
5. Investments held to maturity	255		-	-
VI. Long-term financial investment	260		20.623.517.412	20.729.363.985
1. Invest in subsidiaries	261		-	-
2. Investment in joint venture or associate companies	262		15.858.870.004	15.964.716.577
3. Investment in capital contribution to other units	263		-	-
4. Provision for long-term investment losses in other units (*)	264		-	-
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		50.667.643.001	51.462.816.919
1. Long-term allocation waiting costs	271	13	50.637.025.455	51.432.199.373
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		-	-
5. Goodwill	279		-	-
TOTAL ASSETS	280		219.907.834.134	204.498.384.374
FUNDING				-
C. LIABILITIES	300		74.507.513.822	62.856.696.878
I. Short-term debt	310		74.185.600.972	62.489.967.771
1. Payable to short-term sellers	311	16	28.261.405.450	54.606.724.276
2. Buyer pays in advance for a short term	312	16	25.566.398.166	4.245.526.048
3. Dividends and profits must be paid	313		971.374.200	-
4. Taxes and short-term payables to the State	314		89.972.787	73.010.674
5. Payables to employees	315		865.928.524	1.333.486.054
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	843.343.168	1.819.891.704
11. Short-term financial loans and leases	321	15	17.190.624.720	-
12. Provision for short-term payables	322	23	112.391.192	112.391.192

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13. Reward and welfare funds	323		-	-
14. Price Stabilization Fund	324		-	-
15. Repurchase and sale of government bonds	325		-	-
II. Long-term debt	330		321.912.850	366.729.107
1. Payable to long-term sellers	331	16	-	-
2. Buyers pay in advance for the long term	332	16	-	-
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	321.912.850	366.729.107
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		145.400.320.312	141.641.687.496
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		(61.713.326.374)	(65.471.959.190)
- Accumulated undistributed profit by the end of the previous period	420a		(65.471.959.190)	(48.610.057.820)
- undistributed profit for this period	420b		3.758.632.816	(16.861.901.370)
11. Non-controlling shareholder interests	429			
TOTAL CAPITAL	440		219.907.834.134	204.498.384.374

PREPARER
(Signature, Full Name)


KẾ TOÁN TRƯỞNG
Phạm Quang Mãn

CHIEF ACCOUNTANT
(Signature, Full Name)


KẾ TOÁN TRƯỞNG
Phạm Quang Mãn

Hà Nội, date ... month ... year 2026



DIRECTOR
(Signature, Full Name)


GIÁM ĐỐC
LYU ZHI MING



CONSOLIDATED INCOME STATEMENT

Second Quarter FY2026

Items	Index 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. Sales and Service Revenue (1)	01	VII-1	76.781.804.332	62.934.665.323	168.468.609.568	73.316.443.472
2. Revenue deductions	02		-	5.649.416	-	5.649.416
3. Net revenue from sales and service provision (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 on sales and service provision (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. Revenue from financial activities	22	VII-4	318.944.203	396.710.016	384.195.643	816.956.377
8. Financing costs	23	VII-5	183.826.852	1.604.199.223	210.764.116	2.063.038.709
- Borrowing costs	24		183.596.488	378.069.888	183.596.488	772.684.293
9. Cost of sales	25	VII-8b	1.747.774.950	1.458.843.089	3.475.617.385	3.439.751.946
10. Business management expenses	26	VII-8a	4.338.182.812	1.030.821.822	7.575.594.494	3.330.306.896
11. Profit or loss in a joint venture or associate company	27		(218.076.184)	(331.940.272)	(105.846.573)	(331.940.272)
12. Net profit from business activities(30=20+21+22-(23+25+26))	30		396.599.369	(906.811.466)	4.267.359.483	(1.207.529.027)
13. Other incomes	31	VII-6	13.620.615	13.349	59.630.476	13.349
14. Other expenses	32	VII-7	325.172.320	754.876.678	568.357.143	998.054.965
15. Other Profits(40=31-32)	40		(311.551.705)	(754.863.329)	(508.726.667)	(998.041.616)
16. Total accounting profit before tax(50=30+40)	50		85.047.664	(1.661.674.795)	3.758.632.816	(2.205.570.643)
17. Current CIT expenses	51		-	69.850.722	-	69.850.722
18. Chi phí thuế TNDN hoãn lại	52		-	-	-	-
19. Profit after corporate income tax (60=50-51-52)	60		85.047.664	(1.731.525.517)	3.758.632.816	(2.275.421.365)
20. Profit after tax of the parent company	61		85.047.664	(1.731.525.517)	3.758.632.816	(2.275.421.365)
21. After-tax profit of non-controlling shareholders	62		-	-	-	-
22. Basic earnings per share(*)	70		-	-	-	-
23. Declining interest on stocks(*)	71		-	-	-	-

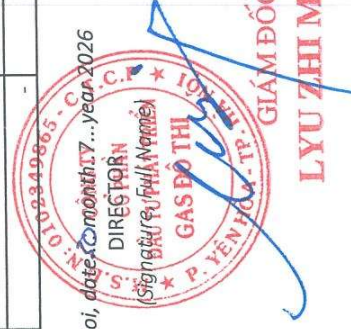
Ha Noi, date: 17/06/2026

CHIEF ACCOUNTANT
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Phạm Quang Mẫn
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Phạm Quang Mẫn
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PREPARER
(Signature, Full Name)

Phạm Quang Mẫn
KẾ TOÁN TRƯỞNG
Phạm Quang Mẫn
D.N. 0



LYU ZHI MING

CONSOLIDATED CASH FLOW STATEMENT

Second Quarter FY2026

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 flow from business activities						
1. Proceeds from the sale, provision of services and other revenues	01		124.603.940.578	89.452.640.322	213.302.451.787	101.104.897.838
2. Payments to suppliers of goods and services	02		(123.590.606.312)	(86.183.653.689)	(212.370.189.806)	(99.129.479.033)
3. Payments to employees	03		(2.084.313.902)	(2.113.734.810)	(4.639.184.426)	(3.966.012.807)
4. Borrowing expenses paid	04		(183.826.852)	-	(210.764.116)	-
5. Paid corporate income tax	05		-	(69.850.722)	-	(69.850.722)
6. Other revenues from business activities	06		1.794.584.687	(2.788.717.925)	5.253.188.553	1.044.351.814
7. Other expenses for business activities	07		(3.139.756.979)	(2.457.415.489)	(8.588.293.592)	(3.013.245.190)
Net cash flow from business activities	20		(2.599.978.780)	(4.160.732.313)	(7.252.791.600)	(4.029.338.100)
II. Cash flow from investment activities				0		-
1. Money spent on procurement and construction of fixed assets and	21		-	(479.597.480)	-	(479.597.480)
2. Proceeds from the liquidation and sale of fixed assets and other	22		-	-	-	-
3. Expenses for loans and purchases of debt instruments of other	23		(24.000.000.000)	-	(24.000.000.000)	-
4. Money from recovery of loans and resale of debt instruments of	24		24.015.287.671	7.000.000.000	24.030.082.91	7.000.000.000
5. Expenditures on investment in capital contribution to other	25		-	-	-	-
6. Money recovered from investment in capital contribution to other	26		-	-	-	-
7. Loan interest, dividends and profits to be distributed	27		-	76.436.592	2.699.342	113.579.343
Net cash flow from investment activities	30		15.287.671	6.596.839.112	32.781.533	6.633.981.863
III. Cash flow from financial activities						
1. Proceeds from the issuance of shares, receipt of capital contribution	31		-	-	-	-
2. Return of contributed capital to owners, repurchase of issued shares	32		-	-	-	-

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3.Proceeds from borrowing	33		10.511.208.030	-	17.190.624.720	-
4.Repayment of loan principal	34		-	-	-	-
5.Repayment of principal of financial lease	35		-	-	-	-
6. Dividends and profits paid to owners	36		(570.000)	-	(570.000)	-
<i>Net cash flow from financial activities</i>	40		10.510.638.030	-	17.190.054.720	-
Net Cash Flow in the Period (50 = 20+30+40)	50		7.925.946.921	2.436.106.799	9.970.044.653	2.604.643.763
Cash and cash equivalents at the beginning of the period	60		16.843.838.455	9.105.419.671	14.799.740.723	8.936.770.926
Effects of changes in foreign currency exchange rates	61		-	371.622	-	483.403
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70		24.769.785.376	11.541.898.092	24.769.785.376	11.541.898.092

PREPARER
(Signature, Full Name)

Phạm Quang Mẫn
KẾ TOÁN TRƯỞNG

CHIEF ACCOUNTANT
(Signature, Full Name)

Phạm Quang Mẫn
KẾ TOÁN TRƯỞNG

Hà Nội, date 10 month, 7... year 2026



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LYU ZHI MING



EXPLANATORY NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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. Applicable accounting regime: Circular 43/2026/TT-BTC dated 20/04/2026 applies the accounting regime 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 stand	-	-
4. Nguyên tắc ghi nhận các khoản tiền và các khoản tương đương tiền: theo qui định hiện hành	-	-
5. Principles for recognizing cash and cash equivalents: In compliance with current	-	-
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 r	-	-
9. Principles for accounting business cooperation contracts	-	-
10. Principles for accounting deferred corporate income tax: In compliance with cu	-	-
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 regulat	-	-
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. 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	689.753	139.910.127
- Demand deposits at banks	24.769.057.123	14.659.830.596

- Cash in transit	2.004.931.507	2.000.000.000
- Cash equivalents	26.774.716.883	16.799.740.723
Total		

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	16.262.300.416	14.563.706.274
b1) Short-term	16.262.300.416	14.563.706.274
- Term deposits	65.001.516	63.706.274
- Bonds	-	-
- Other investments	16.197.298.900	14.500.000.000
b2) Long-term	-	-
- Term deposits	-	-
- Bonds	-	-
- Other investments	-	-
Total	16.262.300.416	14.563.706.274

3. Accounts Receivable from Customers

a) Short-term Receivables from Customers	40.375.902.208	60.924.686.987
- Details of accounts receivable from customers accounting for 10% or more of total receivables:	4.006.942.801	25.060.174.782
+ BEST PACIFIC Vietnam Co., Ltd.	-	25.060.174.782
+ CQS MAY'S Precision Casting Joint Stock Company	4.006.942.801	-
+ Thanh Thang Trading Services Investment Co., Ltd	-	-
+ Nam Dinh Granite Joint Stock Company	-	-
- Other customer receivables	36.368.959.407	35.864.512.205
b) Long-term Receivables from Customers	7.545.543.713	6.906.667.063
c) Receivables from Related Parties	47.921.445.921	67.831.354.050
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4. Other Receivables

a) Short-term	13.697.701.014	15.776.361.050
- Receivables from equitization	-	-
- Dividend receivables and profits to be distributed	-	-
- Employee receivables	-	-
- Deposit, margin;	402.249.590	1.730.773.563
- Lending;	-	-
- Payments on behalf of you;	-	-
- Other receivables.	13.295.451.424	14.045.587.487
+ Other internal receivables	-	-
+ Pending shortage of assets	-	-
+ Estimated interest	-	-
+ Other receivables	13.295.451.424	14.045.587.487
b) Long-term	193.150.000	143.150.000
- Receivables from equitization	-	-
- Dividend receivables and profits to be distributed	-	-
- Employee receivables	-	-
- Deposit, margin;	193.150.000	143.150.000

- Lending;	-	-
- Payments on behalf of you;	-	-
- Other receivables.	-	-
+ Other internal receivables	-	-
+ Pending shortage of assets	-	-
+Other receivables	-	-
Total	13.890.851.014	15.919.511.050
5. Pending shortage of assets	-	-
a) Money;	-	-
b) Inventory;	-	-
c) Fixed assets;	-	-
d) Other assets.	-	-
6. Bad debts	-	-
7. Inventory:		
- The goods are on the road;	-	-
- Raw materials and materials;	6.501.052.395	8.264.748.651
- Tools and instruments;	14.785.225	14.785.225
- Unfinished production and business expenses;	11.685.625.661	6.966.689.080
- Finished products;	-	-
- Goods;	2.068.692.267	2.295.081.888
- Consignment for sale;	12.691.668.247	-
- Goods in duty-suspension warehouses.	-	-
- Provision for inventory discounts.	(5.651.347.594)	(6.858.494.773)
Total	27.310.476.201	10.682.810.071
8. Long-term unfinished assets	-	-
a, Long-term unfinished production and business expenses	-	-
Total	-	-
b, Unfinished capital construction	-	-
- Purchases	-	-
- Construction	-	711.478.704
Including details of projects accounting for 10% or more of total construction-in-prog	-	711.478.704
+ Gas supply station for Xiongtai factory	-	711.478.704
- Repairs	-	-
Total	-	711.478.704
9. Increase and Decrease in Tangible Fixed Assets (Separate Statement Attached)	-	-
10. Increase and Decrease in Intangible Fixed Assets (Separate Statement Attached)	-	-
11. Increase and Decrease in Leased Fixed Assets (Separate Statement Attached)	-	-
12. Increase and Decrease in Investment Properties (Separate Statement Attached)	-	-
13. Allocation Pending Costs	-	-
a) Short-term	493.762.513	653.033.531
- Prepaid Expenses for Operating Lease of Fixed Assets;	-	-
- Tools, Equipment Issued for Use;	-	-
- Borrowing Costs;	-	-
- Other Expenses;	493.762.513	653.033.531
b) Long-term	50.637.025.455	51.432.199.373
- Business Formation Costs	-	-

- Insurance Expenses	-	-
- Các khoản khác	50.637.025.455	51.432.199.373
Total	51.130.787.968	52.085.232.904
14. Other Assets	-	-
a) Short-term	-	-
b) Long-term	-	-
Total	-	-
15. Borrowings and Finance Leases	17.190.624.720	-
- MSB	17.190.624.720	-
16. Payables to Suppliers	-	-
a) Short-term Payables to Suppliers	53.827.803.616	58.852.250.324
- Details of entities accounting for 10% or more of total payables;	22.608.986.971	50.027.516.890
+ Thăng Long Liquefied Gas Co., Ltd.	22.608.986.971	19.067.473.717
+ Noi Thuong Bac Co.,Ltd		241.693.069
+ Gas Venus Co., Ltd.		30.718.350.104
- Advances from Customers	25.566.398.166	4.245.526.048
- Payables to Other Entities	5.652.418.479	4.579.207.386
b) Payables to Other Entities	-	-
- Details of entities accounting for 10% or more of total payables;;	-	-
- Other Payables.	-	-
Total	53.827.803.616	58.852.250.324
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	1.165.256.018	2.186.620.811
a) Short-term	-	-
- Surplus Assets Awaiting Resolution;	-	-
- Trade Union Fund;	76.856.718	78.891.143
- Social Insurance;	836.178	836.178
- Health Insurance;	(1.785.240)	(1.785.240)
- 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.	(765.391.835)	198.522.276
- Other Receivables.	-	-
Total	843.343.168	1.819.891.704
b) Long-term	-	-
- Long-term Deposits and Guarantees Received;	321.912.850	366.729.107
- Other Payables and Liabilities.	-	-

Total	321,912,850	366,729,107
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 tax assets	-	-
- 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	0	0
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:	-	-
đ) Bad Debts Written Off:	-	-
e) Other Information on Off-Balance Sheet Items	-	-
30. Other Information	-	-
VII. Supplementary Information on Items Presented in the Income Statement	0	0

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
1. Total Revenue from Sales and Service Provision	-	-
a) Revenue	-	-
- Revenue from goods sales;	76.741.358.368	62.542.427.974
- Revenue from service provision;	40.445.964	392.237.349
- Revenue from construction;	-	-
- Revenue from construction contracts.	-	-
Total	76.781.804.332	62.934.665.323
2. Deductions from Revenue	-	5.649.416
Including:	-	-
- Trade discounts;	-	-
- Sales returns;	-	5.649.416
- Sales allowances;	-	-
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
4. Financial Income	-	-
- Interest from deposits and loans;	318.944.203	396.710.016
- Profit from the sale of investments;	-	-
- Dividends and shared profits;	-	-
- Foreign exchange gains;	-	-
- Interest from installment sales and trade discounts;	-	-

- Other financial income.		
Total	318.944.203	396.710.016

5. Financial Expenses

- Loan interest expenses;	193.596.488	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;	(9.769.636)	311.070.786
- Other financial expenses;	-	94.614.405
- Deductions from financial expenses.	-	(331.940.272)
Total	183.826.852	1.604.199.223

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;	-	-
- Losses from asset revaluation;	-	-
- Penalties paid;	-	492.695.328
- Other expenses.	325.172.320	262.181.350
Total	325.172.320	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:	2.468.437.420	1.821.295.560
+ Salaries and wages;	1.629.944.269	1.231.589.535
+ Office rental expenses;	-	187.166.346
+ Amortization and depreciation expenses;	-	101.749.086
+ Provision for doubtful debts;	838.493.151	300.790.593
- Other administrative expenses.	1.869.745.392	(790.473.738)
Total	4.338.182.812	1.030.821.822

b) Selling Expenses Incurred During the Period

- Details of expenses accounting for 10% or more of total selling expenses:	1.321.382.686	1.684.243.006
+ Salaries and wages;	688.071.420	1.225.574.205
+ Office rental expenses;	-	-
+ Amortization and depreciation expenses;	308.446.677	391.331.184
+ Transportation expenses;	324.864.589	67.337.617
- Other selling expenses.	426.392.264	(225.399.917)
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;	3.475.165.024	926.924.547
- Labor costs;	228.705.402	2.727.306.648
- Fixed asset depreciation expenses;	-	1.360.893.994
- Other outsourced service costs.	79.546.923	(1.174.567.421)
Total	3.783.417.349	3.840.557.768

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

1. Non-cash Transactions Affecting Future Cash Flows
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)

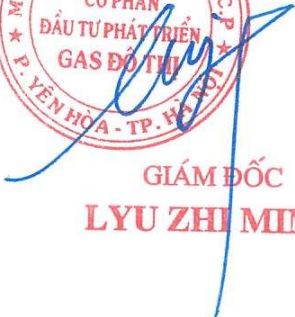

KẾ TOÁN TRƯỞNG
Phạm Quang Mẫn

CHIEF ACCOUNTANT
(Signature, Full Name)


KẾ TOÁN TRƯỞNG
Phạm Quang Mẫn

Ha Noi, date 2 month 7 year 2026

DIRECTOR
(Signature, Full Name)


GIÁM ĐỐC
LYU ZHI MING

9. FIXED ASSETS
Quarter II of 2026

Item	Building and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Perennial plants, working animals, and products	Other fixed assets	Total
COST							
Opening balance	1.995.855.329	2.141.749.143	3.723.150.910	56.450.000	-	26.769.034.222	34.686.239.604
- Purchases during the period	-	-	-	-	-	-	-
- Completed construction investment							-
- Other increases							-
- Transfer to investment property							-
- Disposal, sale						-	-
- Other decreases							-
Ending balance	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							
Opening balance	461.680.257	1.665.243.596	2.659.487.532	56.450.000	-	19.132.754.233	23.975.615.618
- Depreciation during the period	9.623.772	41.172.186	80.016.812	-	-	400.125.882	530.938.652
- Other increases							-
- Transfer to investment property							-
- Disposal, sale							-
- Other decreases							-
Ending balance	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							
- Tại ngày đầu kỳ/On the first day of	1.534.175.072	476.505.547	1.063.663.378	-	-	7.636.279.989	10.710.623.986
- Tại ngày cuối kỳ/At the end of the	1.524.551.300	435.333.361	983.646.566	-	-	7.236.154.107	10.179.685.334

10. Tăng giảm tài sản cố định vô hình/Increase or decrease in 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	252.509.018	-	-	70.000.000	440.253.098	-	762.762.116
- Depreciation during the period	6.103.719				8.773.098		14.876.817
- Other increases							-
- Disposal, sale							-
- Other decreases							-
Ending balance	258.612.737	-	-	70.000.000	449.026.196	-	777.638.933
NET BOOK VALUE							
- At the beginning of the period	654.769.895	-	-	-	166.688.902	-	821.458.797
- At the end of the peri	648.666.176	-	-	-	157.915.804	-	806.581.980

17. Taxes and other payments to the state

Quarter II of 2026

a) Must be paid

No	Item	Open balance	Paid amount	Payable amount	Close balance
1	Value added tax	22.568.740	74.527.640	70 325.893	18.366.993
2	Value added tax (Imported)	-	155.693.641	155.693.641	-
3	Import tax	-	10.913.116	10.913.116	-
4	Corporate tax	-	-	-	-
5	Personal income tax	62.305.312	63.143.669	72.444.151	71.605.794
6	Thuế nhà đất, tiền thuê đất	-	-	-	-
7	Rees, charge and other	-	6.789.250	6.789.250	-
	Total	84.874.052	311.067.316	316.166.051	89.972.787

25. OWNERS' EQUITY

Quarter II of 2026

a) Movements in owners' equity

Item	Owners' equity item							
	Owners' equity	Share premium	Vốn khác của chủ sở hữu	Exchange rate difference	Investment and development fund	Other owner's funds	Undistributed earnings	Total
A	1	2	4	6	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	(48.610.057.820)	158.503.588.866
- 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	(65.471.959.190)	141.641.687.496
- Capital increase in the current year								-
- Profit in the current year							3.758.594.316	3.758.594.316
- Other increase								-
- Capital decrease in the current year (Profit method)								-
- Loss in the current year				-			-	-
- Board remuneration							-	-
- Other decreases							-	-
Closing balance of this year	188.700.000.000	15.480.000.000	-	-	2.596.615.372	337.031.314	(61.713.364.874)	145.400.281.812

The first part of the paper discusses the importance of understanding the cultural context of the research. It highlights the need for researchers to be sensitive to the values and beliefs of the communities they are studying. This is particularly important in the field of education, where cultural differences can significantly impact learning outcomes.

The second part of the paper focuses on the methodology used in the study. It describes the process of selecting participants, collecting data, and analyzing the results. The authors emphasize the importance of using a mixed-methods approach to gain a comprehensive understanding of the research topic.

The third part of the paper presents the findings of the study. It discusses the results of the quantitative data analysis and the insights gained from the qualitative interviews. The authors conclude that there are significant differences in learning outcomes between the two groups, and these differences can be attributed to cultural factors.

The final part of the paper discusses the implications of the findings for future research and practice. It suggests that educators should be aware of the cultural context of their students and tailor their teaching methods accordingly. The authors also recommend further research to explore the underlying reasons for the observed differences.