



SOUTHERN GAS TRADING JOINT STOCK COMPANY

4th Floor, Petrovietnam Tower, 1-5 Le Duan Street, Sai Gon Ward, HCMC

Tax code: 0305097236



FINANCIAL STATEMENT

QUARTER III, 2026

Including:

- Statement of financial position
- Statement of income
- Statement of cash flow
- Notes to the financial statements

**CÔNG TY
CỔ PHẦN
KINH
DOANH
KHÍ MIỀN
NAM**

Digitally signed by
CÔNG TY CỔ PHẦN
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Ho Chi Minh City, 27 October 2026

STATEMENT OF FINANCIAL POSITION*As at 30 September 2026***UNIT: VND**

	ASSETS	Code	Note	Ending balance 30/09/2026	Beginning balance 01/01/2026
A.	CURRENT ASSETS	100		1.630.469.720.119	1.421.514.902.118
I.	Cash and cash equivalents	110	V.01	275.426.231.476	567.332.557.079
	1. Cash	111		205.191.984.901	207.014.068.037
	2. Cash equivalents	112		70.234.246.575	360.318.489.042
II.	Short-term investments	120		609.679.415.754	180.997.595.246
	1. Short-term held-to-maturity investments	123	V.10	609.679.415.754	180.997.595.246
III.	Current accounts receivables	130		589.990.927.488	499.643.535.400
	1. Short-term trade receivables	131	V.02	613.558.176.458	508.815.106.561
	2. Short-term advances to suppliers	132	V.02	8.182.776.250	18.010.865.368
	3. Other short-term receivables	135	V.03	7.691.917.966	8.145.843.022
	4. Provision for doubtful short-term receivables	136	V.04	(39.441.943.186)	(35.328.279.551)
IV.	Inventories	140	V.05	116.438.753.061	115.871.974.419
	1. Inventories	141		118.273.318.673	117.711.698.031
	2. Provision for obsolete inventories	142		(1.834.565.612)	(1.839.723.612)
V.	Short-term biological assets	150		-	-
VI.	Other current assets	160		38.934.392.340	57.669.239.974
	1. Short-term awaiting allocation costs	161	V.06	7.158.059.855	8.934.777.734
	2. Value-added tax deductible	162	V.07	22.602.574.982	39.560.704.737
	State	163	V.07	1.209.757.503	1.209.757.503
	4. Other current assets	165		7.964.000.000	7.964.000.000
B.	NON-CURRENT ASSETS	200		940.247.032.023	1.020.176.101.430
I.	Long-term receivable	210		20.009.249.893	18.851.085.429
	1. Other long-term receivables	215	V.03	20.009.249.893	18.851.085.429
II.	Fixed assets	220		255.046.657.309	282.343.557.669
	1. Tangible fixed assets	221	V.08	226.536.409.247	254.277.006.242
	- Cost	222		1.980.504.894.306	1.964.069.763.849
	- Accumulated depreciation	223		(1.753.968.485.059)	(1.709.792.757.607)
	2. Intangible fixed assets	227	V.09	28.510.248.062	28.066.551.427
	- Cost	228		49.326.491.529	46.405.241.529
	- Accumulated amortization	229		(20.816.243.467)	(18.338.690.102)
III.	Long-term biological assets	230		-	-
IV.	Investment property	240		-	-
V.	Long-term asset in progress	250		47.306.454.430	37.963.177.171
	1. Construction in progress	252		47.306.454.430	37.963.177.171
VI.	Long-term investments	260	V.10	160.000.000.000	161.030.000.000
	1. Investment in subsidiary	261		160.000.000.000	160.000.000.000
	2. Held-to-maturity investments	265		-	1.030.000.000
VII.	Other non-current assets	270		457.884.670.391	519.988.281.161
	1. Long-term awaiting allocation costs	271	V.06	448.268.717.763	508.542.029.660
	2. Deferred tax assets	272		9.615.952.628	11.446.251.501
	TOTAL ASSETS (270=100+200)	280		2.570.716.752.142	2.441.691.003.548

STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

	RESOURCES	Code	Note	Ending balance 30/09/2026	Beginning balance 01/01/2026
C.	LIABILITIES	300		1.537.133.617.540	1.425.407.550.309
I.	Current liabilities	310		1.442.092.650.022	1.315.738.431.533
	1. Short-term trade payables	311	V.11	832.135.088.976	674.255.405.741
	2. Short-term advances from customers	312	V.11	9.480.655.675	16.287.101.336
	3. Dividends and profits payable	313		649.545.987	625.341.987
	4. Statutory obligations	314	V.13	9.811.343.146	2.158.674.159
	5. Payable to employees	315		112.006.013.289	60.064.539.644
	6. Short-term accrued expenses	316	V.14	199.060.571.531	129.423.115.351
	7. Other short-term payables	320	V.15	13.698.279.756	5.087.607.174
	8. Short-term loans	321	V.12	257.154.831.297	409.030.509.547
	9. Short-term provisions	322		4.994.254.342	9.476.254.342
	10. Bonus and welfare fund	323		3.102.066.023	9.329.882.252
II.	Long-term liabilities	330		95.040.967.518	109.669.118.776
	1. Other long-term liabilities	338	V.15	95.040.967.518	107.250.154.482
	2. Long-term loans	339	V.12	-	2.418.964.294
				-	-
D.	EQUITY	400	V.16	1.033.583.134.602	1.016.283.453.239
				-	-
	1. Share capital	411		500.000.000.000	500.000.000.000
	- Shares with voting rights	411a		500.000.000.000	500.000.000.000
	2. Capital surplus	412		45.594.384.212	45.594.384.212
	3. Treasury stocks	415		(12.061.327)	(12.061.327)
	4. Investment and development fund	418		362.934.290.222	362.934.290.222
	5. Undistributed earnings	420		125.066.521.495	107.766.840.132
	- Undistributed earnings by the end of previous year	420a		7.769.252.132	7.737.723.219
	- Undistributed earnings of current year	420b		117.297.269.363	100.029.116.913
				-	-
	TOTAL RESOURCES (440=300+400)	440		2.570.716.752.142	2.441.691.003.548

Ho Chi Minh City, 27 October 2026

Prepared by

Chief Accountant

Legal Representative

Thai Thanh Xuan

Cao Nguyen Duc Anh

Nguyen Ngoc Luan

STATEMENT OF INCOME

For the operating period from 01 January 2026 to 30 September 2026

UNIT: VND

Indicator	Code	Note	Quarter III		Accumulated	
			Current year	Prior year	Current year	Prior year
1. Revenues from sale of goods and rendering of services	01	VI.18	1.691.096.722.377	1.385.044.734.407	4.820.596.259.625	4.323.145.078.824
2. Deductions	02		31.890.047.423	29.181.327.245	84.648.479.400	72.680.911.976
3. Net revenue from sales of goods and rendering of services (10=01-02)	10		1.659.206.674.954	1.355.863.407.162	4.735.947.780.225	4.250.464.166.848
4. Cost of goods sold and services rendered	11	VI.19	1.429.114.751.369	1.189.855.328.429	4.059.642.653.842	3.737.803.148.550
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		230.091.923.585	166.008.078.733	676.305.126.383	512.661.018.298
6. Profit/loss from sale and liquidation of investment real property	21		-	-	-	-
7. Finance income	22	VI.20	9.816.087.828	6.883.564.574	21.542.399.272	17.800.651.111
8. Finance expenses	23	VI.21	1.896.262.833	3.786.205.259	8.943.557.775	10.567.285.000
In which: interest expense	24		1.845.528.820	3.738.320.734	8.558.307.343	10.397.477.185
9. Selling expenses	25	VI.22	146.623.155.707	113.025.123.826	461.621.134.873	361.814.533.378
10. General and administration expenses	26	VI.23	31.253.797.257	19.990.086.099	87.933.339.622	61.305.408.002
11. Operating profit {30=20 + (21 - 22) - (25 + 26)}	30		60.134.795.616	36.090.228.123	139.349.493.385	96.774.443.029
12. Other income	31		1.826.068.048	526.358.598	7.560.173.698	1.935.938.397
13. Other expenses	32		50.003.575	185.317.433	260.807.479	230.910.532
14. Other profit (40 = 31 - 32)	40		1.776.064.473	341.041.165	7.299.366.219	1.705.027.865
15. Accounting profit before tax (50 = 30 + 40)	50		61.910.860.089	36.431.269.288	146.648.859.604	98.479.470.894
16. Current corporate income tax expenses	51	VI.25	9.896.111.059	7.310.283.058	27.521.291.368	16.330.815.384
17. Deferred tax income (expense)	52		2.488.681.561	132.931.792	1.830.298.873	1.489.061.143
18. Net profit after tax (60=50-51-52)*	60		49.526.067.469	28.988.054.438	117.297.269.363	80.659.594.367

Ho Chi Minh City, 27 October 2026

Prepared by

Chief Accountant

Legal Representative

Thai Thanh Xuan

Cao Nguyen Duc Anh

Nguyen Ngoc Luan

STATEMENT OF CASH FLOWS

For the operating period from 01 January 2026 to 30 September 2026

UNIT: VND

ITEMS	Code	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
<i>1. Accounting profit before tax</i>	01	146.648.859.604	98.479.470.894
<i>2. Adjustments for</i>		-	-
Depreciation and amortisation	02	49.581.580.200	49.792.145.263
Provisions	03	(373.494.365)	45.694.289
Foreign exchange gains arisen from revaluation of monetary accounts denominated in foreign currency	04	12.830.050	(18.749.038)
Profits from investing activities	05	(21.439.244.375)	(17.572.006.563)
Interest expense	06	8.558.307.343	10.397.477.185
<i>3. Operating profit before changes in working capital</i>	08	182.988.838.457	141.124.032.030
Increase/Decrease in receivables	09	(79.915.713.815)	4.080.865.603
Increase/Decrease in inventories	10	(561.620.642)	(7.701.932.947)
Increase/Decrease in payables	11	271.010.424.796	(88.367.796.755)
Increase/Decrease in awaiting allocation costs	12	62.050.029.776	33.130.416.668
Interest paid	14	(8.850.066.899)	(10.506.188.499)
Corporate income tax paid	15	(21.594.460.204)	(20.390.982.665)
Other cash outflows for operating activities	17	(6.227.816.229)	(6.003.769.926)
<i>Net cash flows from operating activities</i>	20	398.899.615.240	45.364.643.509
II. CASH FLOWS FROM INVESTING ACTIVITIES			-
1. Purchase and construction of fixed assets	21	(30.325.960.570)	(6.982.479.510)
2. Proceeds from disposals of fixed assets	22	7.872.727	81.818.182
3. Loans to another entity	23	(470.084.242.467)	(1.084.560.000)
4. Collections from borrower	24	50.054.560.000	-
5. Interest and dividends received	27	13.809.233.607	17.378.711.920
<i>Net cash flows from investing activities</i>	30	(436.538.536.703)	9.393.490.592
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Drawdown of borrowings	33	856.254.275.571	1.055.336.496.086
2. Repayment of borrowings	34	(1.010.548.918.115)	(1.094.829.790.514)
3. Dividends paid	36	(99.973.384.000)	(99.973.384.000)
<i>Net cash flows from financing activities</i>	40	(254.268.026.544)	(139.466.678.428)
Net cash flows during the period (20+30+40)	50	(291.906.948.007)	(84.708.544.327)
Cash and cash equivalents at the beginning of the period	60	567.332.557.079	837.055.821.558
Impact of exchange rate fluctuation	61	622.404	18.749.038
Cash and cash equivalent at the end of the period (50+60+61)	70	275.426.231.476	752.366.026.269

Ho Chi Minh City, 27 October 2026

Prepared by

Chief Accountant

Legal Representative

Thai Thanh Xuan

Cao Nguyen Duc Anh

Nguyen Ngoc Luan

NOTES TO THE FINANCIAL STATEMENTS QUARTER III, 2026

I - GENERAL INFORMATION

Types of capital ownership

Southern Gas Trading Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 4103007397 issued by the Department of Planning and Investment of Ho Chi Minh City on 25 July 2007. The Company subsequently received the amended Enterprise Registration Certificates No. 0305097236 dated 15 May 2015, with the latest being the 24th amended Enterprise Registration Certificate on 30 October 2025. The Company's shares were listed on the Ha Noi Stock Exchange in accordance with trading code as PGS.

The Company's headquarters is located on the 4th floor, PetroVietnam Building, No. 1 - 5 Le Duan, Sai Gon Ward, Ho Chi Minh City, Vietnam.

The Company has a 100% owned subsidiary, Vietnam Liquefied Gas Co., Ltd. - VT Gas, which began operations on April 1, 2020. In addition, the Company has branches in Dong Nai, Binh Khi, the Western region, Central region, and South Central region.

Principal activities

The main activities of the Company are the export and import of liquefied petroleum gas (excluding operations in Ho Chi Minh City); buying and selling liquefied petroleum gas, gas products, materials, equipment, and transportation, storage, bottling equipment, and buying and selling liquefied petroleum gas (excluding the purchase and sale of liquefied petroleum gas at the parent company's headquarters); construction and investment consulting for liquefied gas projects, industrial gas projects; technology transfer, exploitation, business, and maintenance of liquefied gas-related projects; transportation of liquefied gas and cargo by container; services related to liquefied gas and gas products in the industrial, civil, and transportation sectors; wholesale and retail of compressed natural gas; wholesale of fertilizers; real estate business; cargo handling services; production, filling, and distribution of liquefied petroleum gas and compressed natural gas; manufacturing of metal containers for compressed gas, liquefied petroleum gas, and natural gas; repairing metal containers, storage tanks, and containers; painting, maintaining, and repairing storage tanks, reservoirs, pipelines, and storage facilities for various types of liquefied petroleum gas; wholesale of machinery, equipment, and machine parts; construction and completion of civil engineering works.

Normal operating cycle

The Company's normal production and business cycle is carried out within a period of no more than 12 months.

II - BASIS OF PREPARATION OF SEPARATE FINANCIAL STATEMENTS AND FISCAL YEAR

Basis of preparation of separate financial statements

The accompanying separate financial statements are presented in Vietnamese Dong (VND), based on the historical cost principle and in accordance with the accounting standards, the accounting regime for enterprises in Vietnam, and relevant legal regulations related to the preparation and presentation of financial statements.

Fiscal year

The Company's fiscal year starts on January 1 and ends on December 31. The separate financial statements for Quarter III, 2026 of the Company are prepared for the period from 01 July 2026 to 30 September 2026.

III - APPLICATION OF NEW ACCOUNTING GUIDANCE

New guidance on the enterprise accounting system

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting system for enterprises. This circular became effective for fiscal years beginning on or after January 1, 2026. Circular 99 replaced the regulations on the enterprise accounting system issued under Decision No. 200/2014/TT-BTC dated December 22, 2014 by the Ministry of Finance and other related regulations. The Board of Directors has applied Circular 99 in the preparation and presentation of the financial statements for the quarters and fiscal year 2026.

IV - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 - Accounting estimates

The preparation of separate financial statements complies with accounting standards, the accounting system for enterprises in Vietnam, and relevant legal regulations related to the preparation and presentation of financial statements. It requires the Board of Directors to make estimates and assumptions that affect the reported figures for liabilities, assets, and the presentation of contingent liabilities and assets at the date of the separate financial statements, as well as the reported revenue and expenses during the operating period. Although accounting estimates are made with the full understanding of the Board of Directors, actual results may differ from the estimates and assumptions made.

2 - Cash

Cash includes cash on hand, bank deposits, and cash in transit.

3 - Account receivable

Receivables are amounts that can be recovered from customers or other entities. Receivables are presented at their book value, less provisions for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or for receivables where the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

4 - Inventory

Inventories are determined based on the lower of cost and net realizable value. The cost of inventories includes direct material costs, direct labor costs, and overhead costs, if any, incurred to bring the inventories to their current location and condition. The cost of inventories is determined using the weighted average cost method. The net realizable value is determined as the estimated selling price less the estimated costs to complete the product and the estimated costs for marketing, selling, and distribution. The provision for inventory write-down is made according to current accounting regulations. Accordingly, the Company is allowed to set up a provision for obsolete, damaged, or substandard inventories and in cases where the cost of inventories exceeds the net realizable value at the end of the accounting period.

5 - Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets formed through purchases includes the purchase price and all other costs directly related to bringing the asset to a state ready for use. Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life, as follows:

	Years
Buildings and structures	05 - 25
Machinery and equipment	03 - 10
Vehicles	03 - 10
Office equipment	03 - 04
Other fixed assets	03 - 04

6 - Leasing assets

A lease is considered a finance lease when most of the benefits and risks of ownership of the asset are transferred to the lessee.

All other leases are considered operating leases, and lease payments are recognized as a minimum payment if this value is lower.

The corresponding liability to the lessor is recorded on the balance sheet as a financial lease liability. Lease payments are divided into financial expenses and principal repayments in order to ensure a fixed periodic interest rate on the remaining debt balance. Financial lease expenses are recognized in the operating results unless these expenses directly result in the creation of the leased asset, in which case they will be capitalized according to the Company's accounting policy on borrowing costs (as detailed below).

A lease is considered an operating lease when the lessor retains most of the benefits and bears the risks of ownership of the asset. Operating lease expenses are recognized in the income statement using the straight-line method over the lease term. Any payments received or receivables related to facilitating the signing of an operating lease contract are also recognized using the straight-line method over the lease term. Leased assets under finance leases are depreciated over their estimated useful life, similar to how assets owned by the Company are treated, or over the lease term, if this period is shorter, as follows:

	Years
Machinery and equipment	05
Vehicles	03 - 06

7 - Intangible fixed assets and amortization

Intangible fixed assets represent the value of land use rights, trademarks, and computer software, presented at cost less accumulated depreciation. Land use rights are amortized using the straight-line method based on the land's useful life. The Company does not depreciate land use rights that are indefinite. The value of the trademark is amortized using the straight-line method over a period of 9 years. Computer software is amortized using the straight-line method over a period of 3 years.

8 - Construction in progress

Assets under construction for production, leasing, management, or other purposes are recorded at cost. This cost includes necessary expenses to form the asset, such as construction costs, equipment, other expenses, and related interest costs, in accordance with the Company's accounting policy. These costs will be transferred to the cost of fixed assets at an estimated price (if final approval has not been received) when the assets are handed over and ready for use.

9 - Long-term financial investments

Long-term financial investments include investments in subsidiaries and other long-term investments, which are accounted for at cost, including expenses directly related to the investments. At subsequent accounting periods, these investments are determined at cost less any impairment losses. Provision for impairment of long-term financial investments in other businesses is made when the actual capital contribution of the parties into subsidiaries and other businesses exceeds the actual equity of the investee at

10 - Long-term prepayments

Long-term prepaid expenses include costs such as the cost of gas cylinder shells awaiting allocation, advance payments for land lease, office lease, and other long-term prepaid expenses.

11 - Allocation of gas cylinder deposit and bet received

Deposits and bets on gas cylinder shells received from customers are allocated to income corresponding to the allocation period of the gas cylinder shell value. The remaining unallocated deposit amount is reflected in the Other long-term liabilities item on the balance sheet.

12 - Revenue recognition

Revenue from sales is recognized when all five (5) of the following conditions are simultaneously satisfied:

- The company has transferred most of the risks and rewards of ownership of the product or goods to the buyer.
- The company no longer retains control over the goods as the owner or the ability to control the goods.
- The company can be reasonably certain that the transaction has occurred.
- The company will receive economic benefits from the sale transaction.
- The costs related to the sale transaction can be reliably determined.

13 - Borrowing costs

Borrowing costs directly related to the acquisition, construction, or production of assets that take a relatively long time to complete and become ready for use or operation are capitalized into the asset's cost until the asset is ready for use or operation. Any income earned from temporarily investing the borrowed funds is deducted from the cost of the related asset. Other borrowing costs are recognized in the income statement when incurred.

14 - Provisions for payables

Provisions for liabilities are recognized when the Company has a present obligation resulting from a past event, and it is probable that the Company will need to settle this obligation.

15 - Corporate income tax

Corporate income tax represents the total value of both current tax payable and deferred tax. The company is obligated to pay corporate income tax at a rate of 20% based on taxable income.

16 - Dividends and Profits Payable

This section presents the value of dividends and profits payable (in cash or in non-monetary assets) and the payment status of cash dividends and profits payable to the Company's shareholders and capital contributors.

Dividends and profits payable are recognized when they are duly declared and approved in accordance with applicable laws and regulations.

17- Other accounting principles and methods**V - SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET****01- Cash and cash equivalents**

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	5.622.869.023	8.887.280.455
Cash in banks (*)	190.069.115.878	198.126.787.582
Cash in transit	9.500.000.000	-
Cash equivalents (**)	70.234.246.575	360.318.489.042
	275.426.231.476	567.332.557.079

(*) Cash in banks

	30/09/2026	01/01/2026
	VND	VND
Vietnam Public Commercial Joint Stock Bank	62.204.729.769	59.540.015.734
Joint Stock Commercial Bank for Foreign Trade of Vietnam	36.557.601.190	47.366.266.491
Bank for Investment and Development of Vietnam JSC	34.096.727.599	16.747.854.093
Saigon Treasure Commercial Joint Stock Bank	27.454.266.065	13.194.224.434
Others	29.755.791.255	61.278.426.830
	190.069.115.878	198.126.787.582

(**) Cash equivalents represent term deposits at commercial banks with original maturities of three months or less, earning interest at rates specified in the respective contracts.

Bank name	30/09/2026	Maturity Date
	VND	
Vietnam Public Joint Stock Commercial Bank - HCMC Branch	70.234.246.575	From 03 October 2026 to 11 October 2026
	70.234.246.575	

02 - Short-Term Trade Receivables

	30/09/2026	01/01/2026
	VND	VND
a) Short-Term Trade Receivables	613.558.176.458	508.815.106.561
Trade receivables from third parties		
Vina One Steel Manufacturing Corporation	41.744.918.441	38.657.900.238
Dai Phat Thinh Investment Construction Company Limited	36.564.334.177	24.155.014.378
Vicera Co., Ltd	50.368.468.307	35.830.275.786
Others	414.849.197.867	342.506.075.867
	543.526.918.792	441.149.266.269
Trade receivables from related parties		
VT GAS	69.898.162.391	67.665.840.292
PV GAS	133.095.275	-
	70.031.257.666	67.665.840.292
b) Short-Term Advances to Suppliers		
Thang Long Technical Trading and Construction Joint Stock Company	3.768.649.229	5.694.012.380
Others	4.414.127.021	12.316.852.988
	8.182.776.250	18.010.865.368

03 - Other receivables

	30/09/2026 VND	01/01/2026 VND
a) Short-term		
- Deposits and guarantees	1.043.825.347	779.634.408
- Advance to employees	1.501.665.779	219.504.324
- Receivables from goods lending	191.677.509	191.677.509
- Others	4.954.749.331	6.955.026.781
	7.691.917.966	8.145.843.022
b) Long-term		
- Deposits and guarantees	20.009.249.893	18.851.085.429
Of which:		
Dong Nai Port Joint Stock Company	16.530.632.897	16.530.632.897
Others	3.478.616.996	2.320.452.532

04 - Provision for Doubtful Short-Term Receivables

	30/09/2026 VND	01/01/2026 VND
Nguyen Minh Steel Group Joint Stock Company	4.953.323.926	2.397.684.134
Dong Nai Granite Tiles Company Limited	22.901.607.372	22.901.607.372
Other	11.587.011.888	10.028.988.045
	39.441.943.186	35.328.279.551

05 - Inventory

	30/09/2026 VND		01/01/2026 VND	
	Cost	Provision	Cost	Provision
Goods in transit	7.261.186.030	-	-	-
Raw materials and supplies	41.670.905.541	-	39.742.074.577	-
Tools and equipments	30.173.576.121	(1.164.028.311)	22.599.788.578	(1.169.186.311)
Work in progress	12.022.082.320	(670.537.301)	4.998.617.377	(670.537.301)
Finished goods	8.650.976.696	-	3.216.255.328	-
Merchandise goods	18.494.591.965		47.154.962.171	
	118.273.318.673	(1.834.565.612)	117.711.698.031	(1.839.723.612)

06 - Awaiting allocation costs

	30/09/2026 VND	01/01/2026 VND
a) Short-term		
- Advertising expenses	-	2.834.674.653
- Insurance expenses	2.639.486.532	971.004.836
- Rental expenses	2.827.599.183	2.449.418.878
- Tools and equipments awaiting allocation	597.111.428	1.130.570.162
- Other expenses	1.093.862.712	1.549.109.205
	7.158.059.855	8.934.777.734
b) Long-term		
- Gas cylinder shell costs awaiting allocation	336.498.975.812	391.481.671.848
- Prepaid land rent and land use rights	63.057.435.020	64.824.090.254
- Prepaid office rent	32.328.713.827	33.041.847.223
- Tools and equipments awaiting allocation	2.292.096.828	3.585.376.900
- Office renovation expenses	1.135.644.174	1.996.404.849
- Other long-term prepaid expenses	12.955.852.102	13.612.638.586
	448.268.717.763	508.542.029.660

07 - Taxes and amount receivable from the State

	30/09/2026 VND	01/01/2026 VND
- Deductible Value-Added Tax (VAT)	22.602.574.982	39.560.704.737
- Other taxes	1.209.757.503	1.209.757.503
	23.812.332.485	40.770.462.240

08 - Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Means of transportation VND	Office equipment VND	Others VND	Total VND
HISTORICAL COST						
As at 1 January 2026	587.762.886.623	1.288.000.339.032	58.992.785.741	4.560.752.849	24.752.999.604	1.964.069.763.849
New purchases	108.976.000	6.695.447.623	10.591.702.700	349.620.112	1.617.683.405	19.363.429.840
Reclassify						-
Disposals		(2.928.299.383)				(2.928.299.383)
As at 30 September 2026	587.871.862.623	1.291.767.487.272	69.584.488.441	4.910.372.961	26.370.683.009	1.980.504.894.306
						-
ACCUMULATED DEPRECIATION						
As at 1 January 2026	456.107.171.813	1.190.664.598.812	37.781.445.181	3.897.358.235	21.342.183.566	1.709.792.757.607
Depreciation for the period	18.244.922.446	20.642.818.481	7.684.218.136	264.487.086	267.580.686	47.104.026.835
Disposals		(2.928.299.383)				(2.928.299.383)
As at 30 September 2026	474.352.094.259	1.208.379.117.910	45.465.663.317	4.161.845.321	21.609.764.252	1.753.968.485.059
						-
NET BOOK VALUE						
As at 1 January 2026	131.655.714.810	97.335.740.220	21.211.340.560	663.394.614	3.410.816.038	254.277.006.242
As at 30 September 2026	113.519.768.364	83.388.369.362	24.118.825.124	748.527.640	4.760.918.757	226.536.409.247

09 - Intangible fixed assets

	Land use rights VND	Brand names VND	Software VND	Total VND
HISTORICAL COST				
As at 1 January 2026	28.839.738.884	1.464.370.376	16.101.132.269	46.405.241.529
New purchases			2.921.250.000	2.921.250.000
Disposals				-
As at 30 September 2026	28.839.738.884	1.464.370.376	19.022.382.269	49.326.491.529
				-
ACCUMULATED AMORTIZATION				
As at 1 January 2026	5.118.646.838	1.464.370.376	11.755.672.888	18.338.690.102
Amortization for the period	257.516.577		2.220.036.788	2.477.553.365
Disposals			-	-
As at 30 September 2026	5.376.163.415	1.464.370.376	13.975.709.676	20.816.243.467
				-
NET BOOK VALUE				
As at 1 January 2026	23.721.092.046	-	4.345.459.381	28.066.551.427
As at 30 September 2026	23.463.575.469	-	5.046.672.593	28.510.248.062

10 - Investments
a) Short-term held-to-maturity investments

Those balances represented term deposits at commercial banks with original maturities of more than three (3) months and remaining maturities of not more than twelve (12) months from the end of the annual accounting period, earning interest at rates specified in the respective contracts.

Bank name	30/09/2026 VND	Maturity Date	Interest Rate
Vietnam Joint Stock Commercial Bank For Industry And Trade	193.901.942.553	From 11 November 2026 to 12 June 2027	
Joint Stock Commercial Bank for Investment and Development of Vietnam	132.299.178.080	From 11 November 2026 to 30 March 2027	
Military Commercial Joint Stock Bank	101.556.356.165	From 19 December 2026 to 29 March 2027	
Vietnam Bank for Agriculture and Rural Development	70.429.589.041	From 30 December 2026 to 29 March 2027	
Vietnam Public Joint Stock Commercial Bank	111.421.917.810	From 11 December 2026 to 30 March 2027	
Modern Bank of Vietnam Limited	70.432.105		
	<u>609.679.415.754</u>		

b) Investment in subsidiaries

	30/09/2026 VND	01/01/2026 VND
Vietnam Liquefied Gas Co., Ltd. - VT Gas	160.000.000.000	160.000.000.000

11. Short-term trade payables

a) Short-term trade payables

	30/09/2026	01/01/2026
	VND	VND
PV Gas – PetroVietnam Gas Joint Stock Corporation	406.652.963.822	371.854.666.967
Vietnam Liquefied Gas Co., Ltd. - VT Gas	547.160.899	122.978.796
Petrovietnam Refining And Petrochemical Corporation	141.972.994.401	109.235.335.217
Hyosung Vina Chemicals Co., Ltd	183.071.667.011	137.253.021.815
Others	99.890.302.843	55.789.402.946
	832.135.088.976	674.255.405.741

b) Short-term advance from customers

	30/09/2026	01/01/2026
	VND	VND
Global Hantex Company Limited	5.683.699.792	1.916.902.422
ISER ENERGY LTD	1.129.695.260	
TARANTIN INDUSTRIES, INC.	988.436.379	
Other	1.678.824.244	14.370.198.914
	9.480.655.675	16.287.101.336

12 - Loans

a) Short-term

	30/09/2026		During the period		01/01/2026	
	Value	Recoverable amount	Increase	Decrease	Value	Recoverable amount
Short-term loans	252.316.902.719	252.316.902.719	856.254.275.571	1.003.292.025.263	399.354.652.411	399.354.652.411
Current portion of long-term debt	4.837.928.578	4.837.928.578	2.418.964.294	7.256.892.852	9.675.857.136	9.675.857.136
Total	257.154.831.297	257.154.831.297	858.673.239.865	1.010.548.918.115	409.030.509.547	409.030.509.547

The Company obtained these unsecured loans to finance for its working capital requirements. Details are as below:

Bank Name	30/09/2026	Maturity date
	VND	
Joint Stock Commercial Bank for Investment and Development of Vietnam	160.609.681.311	From 28 December 2026 to 29 December 2026
Joint Stock Commercial Bank for Foreign Trade of Vietnam	91.707.221.408	30 October 2026
	<u>252.316.902.719</u>	

b) Long-term

	30/09/2026		During the period		01/01/2026	
	Value	Recoverable amount	Increase	Decrease	Value	Recoverable amount
Long-term loans	-	-		2.418.964.294	2.418.964.294	2.418.964.294
Total	-	-	-	2.418.964.294	2.418.964.294	2.418.964.294

13 - Taxation

	30/09/2026	01/01/2026
	VND	VND
Value-added tax	2.699.815.531	697.919.885
Corporate income tax	7.058.682.379	1.131.851.215
Personal income tax	52.845.236	328.903.059
	9.811.343.146	2.158.674.159

14 - Short-term accrued expenses

	30/09/2026	01/01/2026
	VND	VND
Interest rate	136.203.061	427.962.617
Transportation expenses	7.660.179.679	6.093.019.795
Inspection, maintenance, and repair expenses	34.912.786.959	2.253.255.353
Trade promotion expenses	29.931.068.940	13.307.730.686
Cost of purchasing CNG	104.111.102.087	100.155.426.664
Others	22.309.230.805	7.185.720.236
	199.060.571.531	129.423.115.531

15 - Other payables

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
- Deposits	86.221.400	235.721.400
- Union fee	675.610.087	85.436.201
- Borrowing goods	9.301.562.829	5.963.544
- Others	3.634.885.440	4.760.486.029
	13.698.279.756	5.087.607.174
b) Long-term		
- Deposits	95.040.967.518	107.250.154.482

16 - Owner's equity

a - Table of changes in owner's equity during the period

UNIT: VND

	Share capital	Share premium	Treasury shares	Investment and development fund	Undistributed earnings by the end of previous year	Undistributed earnings of current year	Total
As at 1 January 2025	500.000.000.000	45.594.384.212	(12.061.327)	362.934.290.222	5.003.090.286	102.732.220.933	1.016.251.924.326
Transfer current year's undistributed profit to the cumulative undistributed profit at the end of the previous year	-	-	-	-	102.732.220.933	(102.732.220.933)	-
Net profit for the year	-	-	-	-	-	108.907.516.913	108.907.516.913
Bonus and welfare fund	-	-	-	-	-	(7.878.400.000)	(7.878.400.000)
Allowance for management	-	-	-	-	-	(1.000.000.000)	(1.000.000.000)
Dividend declaration	-	-	-	-	(99.997.588.000)	-	(99.997.588.000)
As at 31 December 2025	500.000.000.000	45.594.384.212	(12.061.327)	362.934.290.222	7.737.723.219	100.029.116.913	1.016.283.453.239
Transfer current year's undistributed profit to the cumulative undistributed profit at the end of the previous year	-	-	-	-	100.029.116.913	(100.029.116.913)	-
Net profit for the year	-	-	-	-	-	117.297.269.363	117.297.269.363
Bonus and welfare fund	-	-	-	-	-	-	-
Allowance for management	-	-	-	-	-	-	-
Dividend declaration	-	-	-	-	(99.997.588.000)	-	(99.997.588.000)
As at 30 September 2026	500.000.000.000	45.594.384.212	(12.061.327)	362.934.290.222	7.769.252.132	117.297.269.363	1.033.583.134.602

b - The detailed contributions of shareholders as of the end of the fiscal year are as follows:

	30/09/2026		01/01/2026	
	VND	%	VND	%
PetroVietnam Gas Joint Stock Corporation (PV GAS)	176.315.790.000	35,26%	176.315.790.000	35,26%
Other shareholders	323.684.210.000	64,74%	323.684.210.000	64,74%
	<u>500.000.000.000</u>	<u>100,00%</u>	<u>500.000.000.000</u>	<u>100,00%</u>

17 - Business segments and geographical segments

The Company's main business activities are trading LPG and CNG. In addition, other business activities primarily include the production and trading of gas cylinders, provision of gas cylinder maintenance and repair services, and warehouse rental. Revenue from these other business activities accounts for a very small proportion of total revenue (0,96% in Q3 2026 and 1,80% in Q3 2025). Revenue and cost of sales from these business activities are presented in Notes 18 and 19 of the Notes to the Separate Financial Statements. Geographically, the Company operates solely within the territory of Vietnam. Accordingly, the Executive Board has assessed and believes that the omission of segment reporting by business activity and geographical area in the separate financial statements for the period from 01 July 2026 to 30 September 2026, is consistent with the requirements of Vietnamese Accounting Standard No. 28, "Segment Reporting," and in line with the Company's current business situation.

VI - SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

18 - Revenue from sales of goods and rendering of services

	Current period VND	Previous period VND
Revenue from sales of LPG	1.165.014.266.387	883.636.928.936
Revenue from sales of CNG, LNG	469.834.825.020	438.510.671.564
Revenue from gas cylinder deposits	4.381.679.314	5.743.467.365
Revenue from sales of LPG gas cylinders	23.569.356.043	18.072.514.836
Revenue from maintaining gas cylinder	12.036.860.853	14.110.022.975
Others	16.259.734.760	24.971.128.731
	1.691.096.722.377	1.385.044.734.407
Revenue deductions	31.890.047.423	29.181.327.245
Net revenues	1.659.206.674.954	1.355.863.407.162

19 - Cost of goods sold and services rendered

	Current period VND	Previous period VND
Cost of sales for LPG	1.007.269.232.716	773.833.912.053
Cost of sales for CNG, LNG	364.672.118.178	349.996.941.478
Allocation of gas cylinder	24.852.356.696	38.487.034.555
Cost of sales for LPG gas cylinders	20.591.812.397	15.646.335.336
Cost of gas cylinder maintenance	9.185.392.458	10.795.487.880
Others	2.543.838.924	1.095.617.127
	1.429.114.751.369	1.189.855.328.429

20 - Finance income

	Current period VND	Previous period VND
Interest income	9.768.222.293	6.668.160.193
Realized foreign exchange gain	21.705.657	195.962.343
Unrealized foreign exchange gain	26.159.878	18.749.038
Others	-	693.000
	9.816.087.828	6.883.564.574

21 - Finance expenses

	Current period VND	Previous period VND
Loan interest	1.845.528.820	3.738.320.734
Realized foreign exchange loss	11.744.085	-
Unrealized foreign exchange loss	38.989.928	47.884.525
	1.896.262.833	3.786.205.259

22. Selling expenses

	Current period VND	Previous period VND
Labor cost:	44.565.242.439	36.200.853.523
External services expenses	40.061.209.730	21.592.357.867
Tools and equipment:	5.147.878.489	3.322.133.951
Depreciation and amortization	13.346.311.039	13.875.124.157
Others	43.502.514.010	38.034.654.328
	146.623.155.707	113.025.123.826

23. General and administration expenses

	Current period VND	Previous period VND
Labor cost:	23.391.984.575	9.977.772.232
External services expenses	702.138.476	5.860.446.864
Depreciation and amortization	1.590.637.622	865.264.638
Tools and equipment:	98.413.131	113.221.589
Others	5.470.623.453	3.173.380.776
	31.253.797.257	19.990.086.099

	Current period VND	Previous period VND
24 - Production and Operating Costs		
Cost of merchandises	1.319.163.104.272	1.091.132.581.168
Expenses from external services	96.217.755.511	73.078.267.822
Labor costs	74.680.768.432	52.597.309.033
Depreciation and amortization	16.934.465.239	16.603.506.741
Tools and equipment	5.386.367.061	3.670.848.508
Cost of raw materials	33.696.926.694	34.682.328.882
Others	60.912.317.124	51.105.696.200
	<u>1.606.991.704.333</u>	<u>1.322.870.538.354</u>

25 - Current corporate income tax expense

	Current period VND	Previous period VND
Profit before tax	61.910.860.089	36.431.269.288
Adjustments		
<i>Deduct: Adjustments to reduce profit</i>	12.443.407.804	-
<i>Add: Adjustments to increase profit</i>	13.103.012	120.146.000
Taxable income	49.480.555.297	36.551.415.288
Corporate income tax rate	20%	20%
Corporate income tax payable for the period	9.896.111.059	7.310.283.058
Corporate income tax expense	<u>9.896.111.059</u>	<u>7.310.283.058</u>

VII- SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

26 - Non-cash transactions affecting the cash flows statement

- 1 - Purchase of assets by incurring related debt directly or through finance lease transactions.
- 2 - Acquisition and disposal of subsidiaries or other business units during the reporting period.
- 3 - Presentation of the value and reasons for large cash and cash equivalents held by the company but not utilized due to legal restrictions or other obligations the company must fulfill.

VIII- OTHER INFORMATION

- 1- Contingent liabilities, commitments, and other financial information.
- 2- Events occurring after the end of the fiscal year:
- 3- Information about related parties: Transactions with related parties during the accounting period from 01 July 2026 to 30 September 2026, are as follows:

Related parties	Relationship
- Vietnam Liquefied Gas Co., Ltd. - VT Gas (VT Gas)	Subsidiary
- PetroVietnam Gas Joint Stock Corporation (PV GAS)	Major Shareholder
+ Purchase of goods and services	<i>Amount</i>
PV Gas	444.336.117.563
VT Gas	1.045.029.564
+ Sale of goods and services	
PV Gas	346.737.872
VT Gas	438.520.543.811
+ Short-term trade payables	
PV Gas	406.652.963.822
VT Gas	547.160.899
+ Short-term trade receivables	
PV Gas	133.095.275
VT Gas	69.898.162.391
+ Other short-term receivables	
VT Gas	1.832.501.143

- 4- Presentation of assets, revenue, and business results by segment.
- 5- Comparative information (changes in information in the financial statements of previous fiscal years):
- 6- Information about continuing operations:
- 7- Other information.

Ho Chi Minh City, 27 October 2026

Prepared by

Chief Accountant

Legal Representative

Thai Thanh Xuan

Cao Nguyen Duc Anh

Nguyen Ngoc Luan