



PETROVIETNAM GAS CITY INVESTMENT AND DEVELOPMENT
JOINT STOCK COMPANY
4th Floor, No 167 Trung Kinh, Yen Hoa, Hanoi

CONSOLIDATED FINANCIAL STATEMENT

3rd Quarter 2025

Include:

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

Hanoi, October 2025

Consolidated Balance Sheet

30-09-25

Items	Item Code	Notes	30-09-25	01-01-25
ASSETS				
A- CURRENT ASSETS	100		130,792,265,017	154,458,715,801
I. Cash and cash equivalents	110	1	9,916,670,628	8,936,770,926
1. Cash	111		9,916,670,628	8,936,770,926
2. Cash equivalents	112		-	-
II. Short-term financial investments	120	2	62,000,000	7,062,000,000
1. Short-term investments	121		-	-
2. Provision for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123		62,000,000	7,062,000,000
III. Short-term receivables	130		65,345,117,052	94,811,146,109
1. Short-term trade receivables	131	3	55,884,005,649	84,859,953,810
2. Short-term advances to suppliers	132		8,937,264,759	8,281,114,806
3. Short-term intra-company receivables	133		-	-
4. Receivables according to construction contract progress	134		-	-
5. Short-term loan receivables	135		11,500,000,000	12,500,000,000
6. Other short-term receivables	136	4	14,522,622,177	16,863,378,398
7. Provision for doubtful short-term receivables	137		(25,498,775,533)	(27,693,300,905)
8. Pending assets	139	5	-	-
IV. Inventories	140	7	16,614,569,887	14,346,739,801
1. Inventories	141		17,840,053,555	15,572,223,469
2. Provision for devaluation of inventories	149		(1,225,483,668)	(1,225,483,668)
V. Other current assets	150		38,853,907,450	29,302,058,965
1. Short-term prepaid expenses	151	13	164,023,787	365,787,609
2. Deductible VAT	152		38,689,883,663	28,936,271,356
3. Taxes and other receivables from the state	153		-	-
4. Government bond repurchase agreements	154		-	-
5. Other short-term assets	155		-	-

Items	Item Code	Notes	30-09-25	01-01-25
B. NON-CURRENT ASSETS	200		114,953,454,450	116,539,944,741
I. Long-term receivables	210		34,630,888,853	33,722,676,770
1. Long-term trade receivables	211	3	-	-
2. Long-term advances to suppliers	212		-	-
3. Capital in subsidiaries	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		27,372,429,335	27,372,429,335
6. Other long-term receivables	216	4	7,258,459,518	6,350,247,435
7. Provision for doubtful long-term receivables	219		-	-
II. Fixed assets	220		11,548,018,291	12,110,771,556
1. Tangible fixed assets	221	9	10,696,805,836	11,412,842,134
- Cost	222		33,884,366,473	32,804,488,919
- Accumulated depreciation	223		(23,187,560,637)	(21,391,646,785)
2. Finance lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	10	851,212,455	697,929,422
- Cost	228		1,584,220,913	1,408,758,913
- Accumulated depreciation	229		(733,008,458)	(710,829,491)
III. Investment properties	230		-	-
- Cost	231		-	-
- Accumulated depreciation	232		-	-
IV. Long-term work-in-progress assets	240		890,686,840	1,079,877,554
1. Long-term work-in-progress business expenses	241		-	-
2. Work-in-progress construction costs	242	8	890,686,840	1,079,877,554
V. Long-term financial investments	250	2	16,074,545,202	16,450,000,000
1. Investments in subsidiaries	251		-	-
2. Investments in associates and joint ventures	252		16,074,545,202	16,450,000,000
3. Investments in other entities	253		-	-
4. Provision for long-term financial investments	254		-	-
5. Held-to-maturity investments	255		-	-
VI. Other long-term assets	260		51,809,315,264	53,176,618,861

Items	Item Code	Notes	30-09-25	01-01-25
1. Long-term prepaid expenses	261	13	51,778,697,718	53,146,001,315
2. Recoverable corporate income tax	262		30,617,546	30,617,546
3. Long-term spare parts and supplies	263		-	-
4. Other long-term assets	268		-	-
5. Goodwill	269		-	-
TOTAL ASSETS	270		245,745,719,467	270,998,660,542
LIABILITIES & EQUITY				
C. LIABILITIES	300		89,256,174,792	112,495,071,676
I. Short-term liabilities	310		86,909,445,685	112,113,798,973
1. Short-term trade payables	311	16	49,370,855,875	76,829,197,863
2. Short-term advances from customers	312		2,923,344,969	3,554,245,784
3. Taxes and obligations to the state	313	17	74,444,816	46,637,909
4. Employee payables	314		857,474,183	674,453,069
5. Short-term accrued expenses	315	18	9,376,719,867	7,323,001,391
6. Short-term intra-company payables	316		-	-
7. Payables according to construction contract progress	317		-	-
8. Unearned short-term revenue	318	20	97,860,780	93,842,912
9. Other short-term payables	319	19	1,790,774,003	4,940,190,045
10. Short-term borrowings and finance leases	320	15	22,305,580,000	18,652,230,000
11. Short-term provisions	321	23	112,391,192	-
12. Bonus and welfare funds	322		-	-
13. Price stabilization fund	323		-	-
14. Government bond repurchase agreements	324		-	-
II. Long-term liabilities	330		2,346,729,107	381,272,703
1. Long-term trade payables	331	16	-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333	18	-	-
4. Intra-company capital payables	334		-	-
5. Long-term intra-company payables	335		-	-
6. Unearned long-term revenue	336	20	-	-
7. Other long-term payables	337	19	346,729,107	381,272,703
8. Long-term borrowings and finance leases	338	15	2,000,000,000	-

Items	Item Code	Notes	30-09-25	01-01-25
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred corporate income tax liabilities	341		-	-
12. Long-term provisions	342	23	-	-
13. Science and technology development fund	343		-	-
D. EQUITY	400		156,489,544,675	158,503,588,866
I. Owner's equity	410	25	156,489,544,675	158,503,588,866
1. Owner's contributed capital	411		188,700,000,000	188,700,000,000
- Ordinary shares with voting rights	411a		188,700,000,000	188,700,000,000
- Preferred shares	411b		-	-
2. Share premium	412		15,480,000,000	15,480,000,000
3. Convertible bond options	413		-	-
4. Other owner's capital	414		-	-
5. Treasury shares	415		-	-
6. Asset revaluation differences	416		-	-
7. Foreign exchange differences	417		-	-
8. Development investment fund	418		2,596,615,372	2,596,615,372
9. Enterprise restructuring support fund	419		-	-
10. Other equity funds	420		337,031,314	337,031,314
11. Undistributed after-tax profit	421		(50,624,102,011)	(48,610,057,820)
- Retained earnings from previous years	421a		(48,610,057,820)	(40,733,326,709)
- Retained earnings of the current period	421b		(2,014,044,191)	(7,876,731,111)
12. Construction investment capital	422		-	-
13. Non-controlling interests	429		-	-
II. Other funds and provisions	430		-	-
1. Government grants	431		-	-
2. Fixed asset-formed grants	432		-	-
TOTAL EQUITY AND LIABILITIES	440		245,745,719,467	270,998,660,542

Hanoi, October 28, 2025

Preparer
(Signature, Full Name)

HB
N.X. Hieu

Chief Accountant
(Signature, Full Name)

Phạm Quang Mẫn
KẾ TOÁN TRƯỞNG
Phạm Quang Mẫn

Director
(Signature, Full Name)

LYU ZHI MING
GIÁM ĐỐC
LYU ZHI MING
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN GAS ĐÔ THỊ
P. YÊN HÒA - TP. HÀ NỘI
M.S.D.N: 0102349865

Consolidated Income Statement
QIII.2025

Items	Item Code	Notes	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	83,900,783,623	101,184,672,054	157,217,227,095	290,052,858,192
2. Deductions from revenue	02	VII-2	-	-	5,649,416	-
3. Net revenue from sales of goods and services (10 = 01 - 02)	10		83,900,783,623	101,184,672,054	157,211,577,679	290,052,858,192
4. Cost of goods sold	11	VII-3	77,353,971,338	94,137,103,537	143,524,212,975	275,494,747,848
5. Gross profit from sales of goods and services (20 = 10 - 11)	20		6,546,812,285	7,047,568,517	13,687,364,704	14,558,110,344
6. Financial income	21	VII-4	394,465,786	995,317,505	1,211,422,163	2,740,727,617
7. Financial expenses	22	VII-5	174,240,691	346,420,756	2,237,279,400	2,424,110,889
Including: Interest expenses	23		399,600,963	351,388,687	1,172,285,256	702,777,374
8. Share of profit (loss) in joint ventures and associates	24		(375,454,798)	(380,450,728)	(707,395,070)	(380,450,728)
9. Selling expenses	25	VII-8	1,892,418,963	3,252,678,126	5,383,552,182	9,459,548,167
10. General and administrative expenses	26	VII-8	3,341,464,949	3,001,050,986	7,200,971,845	12,024,139,777
11. Operating profit (30 = 20 + (21 - 22) - (24 + 25))	30		1,157,698,670	1,062,285,426	(630,411,630)	(6,989,411,600)
12. Other income	31	VII-6	7,052,504	192,726,942	7,065,853	2,074,790,710
13. Other expenses	32	VII-7	322,792,727	287,740,179	1,320,847,692	2,938,529,692
14. Other profit (40 = 31 - 32)	40		(315,740,223)	(95,013,237)	(1,313,781,839)	(863,738,982)
15. Total accounting profit before tax (50 = 30 + 40)	50		841,958,447	967,272,189	(1,944,193,469)	(7,853,150,582)
16. Current corporate income tax expense	51	VII-10	-	-	69,850,722	-
17. Deferred corporate income tax expense	52	VII-11	-	-	-	-

Items	Item Code	Notes	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)
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		841,958,447	967,272,189	(2,014,044,191)	(7,853,150,582)
18.1 Net profit attributable to owners of the parent	61		-	-	-	-
18.2 Net profit attributable to non-controlling interests	62		-	-	-	-
19. Basic earnings per share (*)	70		45	51	(107)	(416)
20. Diluted earnings per share	71		-	-	-	-

Hanoi, October 28, 2025

Preparer
(Signature, Full Name)

HB
10.X.Hà

Chief Accountant
(Signature, Full Name)

Phạm
KẾ TOÁN TRƯỞNG
Phạm Quang Mẫn

Director
(Signature, Full Name)



GIÁM ĐỐC

LYU ZHI MING

Consolidated Cash Flow Statement – Direct Method

QIII.2025

Items	Mã chỉ tiêu	Thuyết minh	Kỳ này	Kỳ này năm trước	Lũy kế từ đầu năm đến cuối Kỳ này (Năm nay)	Lũy kế từ đầu năm đến cuối Kỳ này (Năm trước)
I. Cash Flows from Operating Activities						
1. Cash received from sales of goods, provision of services, and other revenues	01		80,457,850,841	86,755,234,855	181,562,748,679	291,191,819,174
2. Cash paid to suppliers for goods and services	02		(84,977,673,683)	(103,859,454,908)	(184,107,152,716)	(314,445,436,164)
3. Cash paid to employees	03		(2,169,669,699)	(2,263,517,514)	(6,135,682,506)	(7,385,775,742)
4. Interest paid	04		-	(5,123,288)	-	(5,123,288)
5. Corporate income tax paid	05		-	-	(69,850,722)	-
6. Other cash received from operating activities	06		328,757,477	10,056,000,000	1,373,109,291	21,337,834,000
7. Other cash payments for operating activities	07		(1,286,185,599)	(1,094,002,729)	(4,299,430,789)	(3,834,558,811)
Net cash flows from operating activities	20		(7,646,920,663)	(10,410,863,584)	(11,676,258,763)	(13,141,240,831)
II. Cash Flows from Investing Activities						
1. Cash paid for purchases and construction of fixed assets and other long-term assets	21		-	-	(479,597,480)	(1,376,920,000)
2. Cash received from disposal and sale of fixed assets and other long-term assets	22		-	-	-	1,850,000,000
3. Cash paid for loans granted and purchases of debt instruments of other entities	23		-	(1,062,000,000)	-	(7,062,000,000)
4. Cash received from loan repayments and resales of debt instruments of other entities	24		1,000,000,000	5,208,021,918	8,000,000,000	16,208,021,918
5. Cash paid for investments in other entities	25		-	-	-	-
6. Cash received from divestments in other entities	26		-	-	-	-
7. Interest received, dividends, and profit distributions received	27		41,491,410	37,866,272	155,070,753	1,291,917,533

Items	Mã chỉ tiêu	Thuyết minh	Kỳ này	Kỳ này năm trước	Lũy kế từ đầu năm đến cuối Kỳ này (Năm nay)	Lũy kế từ đầu năm đến cuối Kỳ này (Năm trước)
Net cash flows from investing activities	30		1,041,491,410	4,183,888,190	7,675,473,273	10,911,019,451
III. Cash Flows from Financing Activities						
1. Cash received from issuing shares and capital contributions from owners	31		-	-	-	-
2. Cash payments to owners for capital withdrawals, repurchase of issued shares	32		(20,026,950)	-	(20,026,950)	-
3. Cash received from borrowings	33		5,000,000,000	9,500,000,000	5,000,000,000	9,500,000,000
4. Principal repayments of borrowings	34		-	(8,900,000,000)	-	(8,900,000,000)
5. Payments for finance lease liabilities	35		-	-	-	-
6. Dividends and profits paid to owners	36		-	-	-	(59,850,000)
Net cash flows from financing activities	40		4,979,973,050	600,000,000	4,979,973,050	540,150,000
Net increase/(decrease) in cash and cash equivalents (50 = 20 + 30 + 40)	50		(1,625,456,203)	(5,626,975,394)	979,187,560	(1,690,071,380)
Cash and cash equivalents at the beginning of the period	60		11,541,898,092	7,372,096,633	8,936,770,926	3,433,568,996
Effect of exchange rate fluctuations on cash and cash equivalents	61		228,739	(282,916)	712,142	1,340,707
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		9,916,670,628	1,744,838,323	9,916,670,628	1,744,838,323

Hanoi, October 28, 2025

Preparer
(Signature, Full Name)

Phạm Quang Mẫn
Phạm Quang Mẫn

Chief Accountant
(Signature, Full Name)

Phạm Quang Mẫn
KẾ TOÁN TRƯỞNG
Phạm Quang Mẫn

Director
(Signature, Full Name)

Phạm Quang Mẫn
CÔNG TY
CỔ PHẦN
ĐẦU TƯ PHÁT TRIỂN
GAS ĐỒNG THỊ
P. YÊN HÒA - T. P. HÀ NỘI

GIÁM ĐỐC
LYU ZHI MING

Notes to the Consolidated Financial Statements

QIII.2025

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. 200/2014/TT-BTC dated December 22, 2014, 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 standards
3. Principles for determining the effective interest rate (EIR) used for discounting cash flows: In accordance with accounting standards
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 regulation

9.Principles for accounting business cooperation contracts

10. Principles for accounting deferred corporate income tax: In compliance with current regulations

11.Principles for accounting prepaid expenses: In compliance with current regulations

12.Principles for accounting liabilities: In compliance with current regulations

13.Principles for recognizing borrowings and finance lease liabilities: In compliance with current regulations

14.Principles for recognizing and capitalizing borrowing costs: In compliance with current regulations

15.Principles for recognizing accrued expenses: In compliance with current regulations

16.Principles and methods for recognizing provisions for liabilities: In compliance with current regulations

17.Principles for recognizing unearned revenue: In compliance with current regulations

18.Principles for recognizing convertible bonds: In compliance with current regulations

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 regulations

- 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 regulations

22.Principles for accounting cost of goods sold: In compliance with current regulations

23.Principles for accounting financial expenses: In compliance with current regulations

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

	30-09-25	01-01-25
	VND	VND
1. Cash	-	-
- Cash on hand	257,640,409	273,034,904
- Demand deposits at banks	9,659,030,219	8,663,736,022
- Cash in transit	-	-
- Cash equivalents	-	-
Total	9,916,670,628	8,936,770,926
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	62,000,000	7,062,000,000
b1) Short-term	62,000,000	7,062,000,000
- Term deposits	62,000,000	7,062,000,000
- Bonds	-	-
- Other investments	-	-
b2) Long-term	-	-
- Term deposits	-	-
- Bonds	-	-
- Other investments	-	-
Total	62,000,000	7,062,000,000
3. Accounts Receivable from Customers	-	-
a) Short-term Receivables from Customers	55,884,005,649	84,859,953,810
- Details of accounts receivable from customers accounting for 10% or more of total receivables:	29,753,931,733	52,838,452,338
+ BEST PACIFIC Vietnam Co., Ltd.	23,258,299,755	44,258,233,150
+ CAYI TECHNOLOGY VIỆT NAM Co., Ltd	1,150,082,862	846,502,039
+ Thanh Thang Investment Service Trading Co., Ltd.	1,634,788,921	1,183,187,838
+ SAB Vietnam Industrial Co.,Ltd	630,504,684	548,791,291
+ Nam Dinh Granite Tile Joint Stock Company	3,080,255,511	3,084,890,227
- Other customer receivables	26,130,073,916	32,021,501,472
b) Long-term Receivables from Customers	-	-
c) Receivables from Related Parties	8,937,264,759	8,281,114,806
Total	64,821,270,408	93,141,068,616
4. Other Receivables	-	-
a) Short-term	26,022,622,177	29,363,378,398
- Receivables from equitization	-	-
- Receivables from dividends and distributed profits	-	-
- Receivables from employees	-	-
- Deposits and guarantees;	656,673,563	135,750,874
- Loans granted;	-	-
- Advances made on behalf of others;	-	-
- Other receivables.	25,365,948,614	29,227,627,524
+ Other internal receivables	-	-
+ Assets pending resolution	-	-
+ Accrued interest receivable	-	299,919,708

+ Other receivables	25,365,948,614	28,927,707,816
b) Long-term	34,630,888,853	33,722,676,770
- Receivables from equitization	-	-
- Receivables from dividends and distributed profits	-	-
- Receivables from employees	-	-
- Deposits and guarantees;	143,150,000	146,400,000
- Loans granted;	-	-
- Advances made on behalf of others;	-	-
- Other receivables.	34,487,738,853	33,576,276,770
+ Other internal receivables	-	-
+ Assets pending resolution	-	-
+ Other receivables	34,487,738,853	33,576,276,770
Total	60,653,511,030	63,086,055,168
5. Assets Pending Resolution	-	-
a) Cash;	-	-
b) Inventory;	-	-
c) Fixed Assets;	-	-
d) Other Assets.	-	-
6. Bad Debts	-	-
7. Inventory:	16,614,569,887	14,346,739,801
- Goods in Transit;	-	-
- Raw Materials, Supplies;	8,473,024,080	8,392,373,829
- Tools, Equipment;	15,255,725	15,255,725
- Work-in-Progress;	4,345,455,730	2,947,333,819
- Finished Goods;	-	-
- Merchandise;	5,006,318,020	4,217,260,096
- Consigned Goods;	-	-
- Bonded Warehouse Goods;	-	-
- Provision for Inventory Decline.	(1,225,483,668)	(1,225,483,668)
Total	16,614,569,887	14,346,739,801
8. Long-term Work-in-Progress	-	-
a, Long-term Work-in-Progress Costs	-	-
Total	-	-
b, Construction-in-Progress	-	-
- Purchases	-	-
- Construction	890,686,840	1,079,877,554
Including details of projects accounting for 10% or more of total construction-in-progress	890,686,840	1,079,877,554
+ Gas Supply Station for LDR Long An Factory	-	1,079,877,554
+ Gas Supply Station for Xiong Tai Factory	890,686,840	-
- Repairs	-	-
Total	890,686,840	1,079,877,554
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	-	-
12. Increase and Decrease in Investment Properties	-	-

13. Prepaid Expenses	-	-
a) Short-term	164,023,787	365,787,609
- Prepaid Expenses for Operating Lease of Fixed Assets;;	-	-
- Tools, Equipment Issued for Use;	-	-
- Borrowing Costs;	-	-
- Other Expenses;	164,023,787	365,787,609
b) Long-term	51,778,697,718	53,146,001,315
- Business Formation Costs	-	-
- Insurance Expenses	-	-
- Other Expenses	51,778,697,718	53,146,001,315
Total	51,942,721,505	53,511,788,924
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	52,294,200,844	79,533,692,672
- Details of entities accounting for 10% or more of total payables;	42,912,798,653	67,431,794,750
+ Thăng Long Liquefied Gas Co., Ltd.	13,803,027,924	27,781,171,268
+ Gas VENUS Co.,Ltd	22,561,564,014	
+ Dai Hai Petroleum Co., Ltd	6,498,336,518	29,670,222,931
+ Noi Thuong Bac Co.,Ltd	49,870,197	4,988,860,089
- Advances from Customers	2,923,344,969	
- Payables to Other Entities	6,458,057,222	12,101,897,922
b) Long-term Payables to Suppliers	-	-
- Details of entities accounting for 10% or more of total payables;;	-	-
- Other Payables.	-	-
Total	52,294,200,844	79,533,692,672
17. Taxes and Other Payables to the State (Separate Statement Attached)	-	-
18. Accrued Expenses	-	-
a) Short-term:	9,376,719,867	7,323,001,391
- Accrued Salary Expenses for Leave Periods;	-	-
- Expenses for Business Suspension Periods;	-	-
- Accrued Cost of Goods Sold and Real Estate Products Sold;	-	-
- Other Accrued Expenses.	9,376,719,867	7,323,001,391
b) Long-term:	-	-
- Loan Interest;	-	-
- Other Expenses.	-	-
Total	9,376,719,867	7,323,001,391
19. Other Payables	2,137,503,110	5,321,462,748
a) Short-term	-	-
- Surplus Assets Awaiting Resolution;	-	-
- Trade Union Fund;	77,208,083	77,233,787
- Social Insurance;	6,059,998	2,634,305
- Health Insurance;	-	-

- Unemployment Insurance;	-	141,032
- Payables Related to Equitization;	-	-
- Short-term Deposits and Guarantees Received;	571,453,147	610,453,147
- Dividends and Profits Payable;	-	993,055,200
- Other Payables and Liabilities.	1,136,052,775	3,256,672,574
- Other Receivables.	-	-
Total	1,790,774,003	4,940,190,045
b) Long-term		
- Long-term Deposits and Guarantees Received;	346,729,107	381,272,703
- Other Payables and Liabilities.	-	-
Total	346,729,107	381,272,703
20. Deferred Revenue	-	-
a) Short-term	-	-
- Advance Revenue;	-	-
- Revenue from Customer Loyalty Programs;	-	-
- Other Deferred Revenue.	97,860,780	93,842,912
Total	97,860,780	93,842,912
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	-
- Restructuring Provisions;	-	-
- Other Provisions (Fixed Asset Maintenance, Environmental Restoration Costs, etc.).	-	-
Total	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 tax li	-	-
- Deferred income tax liabilities arising from taxable temporary differences	0	0

- 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 Standards.	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 in for	-	-
- 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	-	-

VII. Supplementary Information on Items Presented in the Income Statement

	From Jul 1, 2025, to Sep 30, 2025	From Jul 1, 2024, to Sep 30, 2024
	VND	VND
1. Total Revenue from Sales and Service Provision	-	-
a) Revenue	-	-
- Revenue from goods sales;	81,177,744,291	101,184,672,054
- Revenue from service provision;	33,000,000	
- Revenue from construction;	2,690,039,332	
- Revenue from construction contracts.	-	-
Total	83,900,783,623	101,184,672,054
2. Deductions from Revenue	-	-
Including:	-	-
- Trade discounts;	-	-
- Sales returns;	-	-
- Sales allowances;	-	-
3. Cost of Goods Sold (COGS)	-	-
- Cost of goods sold;	75,182,247,130	94,137,103,537

- Cost of finished products;	2,171,724,208	-
- Cost of construction;		-
- Cost of services provided;		-
- Provision for inventory devaluation;		-
- Reversal of provision for inventory devaluation;		-
- Other deductions from COGS.	-	-
Total	77,353,971,338	94,137,103,537
4. Financial Income	-	-
- Interest from deposits and loans;	394,237,047	827,309,852
- Profit from the sale of investments;	-	-
- Dividends and shared profits;	-	-
- Foreign exchange gains;	228,739	-
- Interest from installment sales and trade discounts;	-	-
- Other financial income.	-	-
Total	394,465,786	827,309,852
5. Financial Expenses	-	-
- Loan interest expenses;	399,600,963	351,388,687
- Trade discounts and installment sales interest expenses;	-	-
- Losses from the disposal of financial investments;	-	-
- Foreign exchange losses;	106,580,000	-
- Provision for devaluation of trading securities and investment losses;	174,985,032	-
- Other financial expenses;	-	367,190,000
- Deductions from financial expenses.	(506,925,304)	-
Total	174,240,691	718,578,687
6. Other Income	-	-
- Gains from disposal of fixed assets;	-	-
- Gains from asset revaluation;	-	-
- Penalty income;	-	-
- Tax reductions;	-	-
- Other income.	7,052,504	1,882,063,768
Total	7,052,504	1,882,063,768
7. Other Expenses	-	-
- Remaining value of fixed assets and disposal costs;	-	1,851,901,617
- Losses from asset revaluation;	-	-
- Penalties paid;	77,652,545	335,000,000
- Other expenses.	245,140,182	29,876,421
Total	322,792,727	2,216,778,038
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:	2,008,281,455	1,867,470,896
+ Salaries and wages;	1,474,942,164	1,221,965,763
+ Office rental expenses;	169,113,474	187,166,346
+ Amortization and depreciation expenses;	101,749,086	157,548,194
+ Provision for doubtful debts;	262,476,731	300,790,593
- Other administrative expenses.	1,333,183,494	1,133,580,090
Total	3,341,464,949	3,001,050,986
b) Selling Expenses Incurred During the Period	-	-
- Details of expenses accounting for 10% or more of total selling expenses:	1,417,579,003	2,670,124,840
+ Salaries and wages;	963,170,799	1,204,428,627
+ Office rental expenses;	-	33,290,320
+ Amortization and depreciation expenses;	404,829,654	391,401,636
+ Transportation expenses;	49,578,550	1,041,004,257

- Other selling expenses.	474,839,960	582,553,286
Total	1,892,418,963	3,252,678,126
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;	1,219,157,851	2,437,300,991
- Labor costs;	2,818,386,556	3,408,428,795
- Fixed asset depreciation expenses;	1,277,622,125	1,126,847,161
- Other outsourced service costs.	2,149,897,551	4,587,671,568
Total	7,465,064,083	11,560,248,515
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	-	-

Hanoi, October 28, 2025

Preparer
(Signature, Full Name)

HB
N.X. Hào

Chief Accountant
(Signature, Full Name)

Phạm Quang Mẫn
KẾ TOÁN TRƯỞNG
Phạm Quang Mẫn

Director
(Signature, Full Name)



GIÁM ĐỐC
LYU ZHI MING

9. FIXED ASSETS
QIII/2025

Item	Building and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Other fixed assets	Total
COST						
Opening balance	1,995,855,329	2,191,867,863	3,723,150,910	56,450,000	25,917,042,371	32,804,488,919
- Purchases during the period	-	-	-	-	-	-
- Completed construction investment						-
- Other increases						-
- Transfer to investment property						-
- Disposal, sale					-	-
- Other decreases						-
Ending balance	1,995,855,329	2,191,867,863	3,723,150,910	56,450,000	25,917,042,371	32,804,488,919
ACCUMULATED DEPRECIATION						
Opening balance	432,808,941	1,591,207,270	2,372,551,621	56,450,000	18,144,796,213	21,969,039,787
- Depreciation during the period	9,623,772	41,810,674	95,645,349	-	442,666,797	589,746,592
- Other increases						-
- Transfer to investment property						-
- Disposal, sale						-
- Other decreases						-
Ending balance	442,432,713	1,633,017,944	2,468,196,970	56,450,000	18,587,463,010	22,558,786,379
NET BOOK VALUE						
- At the beginning of the period	1,563,046,388	600,660,593	1,350,599,289	-	7,772,246,158	11,286,552,428
- At the end of the period	1,553,422,616	558,849,919	1,254,953,940	-	7,329,579,361	10,696,805,836

10. Intangible fixed assets
QIII/2025

Item	Land Use Rights	Copyrights	Patents	Trademarks	Computer Software	Other Intangible Assets	Total
COST							
Opening balance	907,278,913	-	-	70,000,000	431,480,000	-	1,408,758,913
- Purchases during the period					175,462,000		175,462,000
- 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	221,556,995	-	-	70,000,000	431,480,000	-	710,829,491
- Depreciation during the period	6,103,752				3,867,711		9,971,463
- Other increases							-
- Disposal, sale							-
- Other decreases							-
Ending balance	227,660,747	-	-	70,000,000	435,347,711	-	733,008,458
NET BOOK VALUE							
- At the beginning of the period	685,721,918	-	-	-	-	-	697,929,422
- At the end of the period	679,618,166	-	-	-	171,594,289	-	851,212,455

17. Taxes and other payments to the state

QIII/2025

a) Must be paid

STT	Các chỉ tiêu	Open balance	Paid amount	Payable amount	Close balance
1	Value added tax	21,896,252	9,820,616	-	12,075,636
2	Value added tax (Imported)	-	58,969,958	58,969,958	-
3	Import tax	-	16,768,675	16,768,675	-
4	Corporate tax	-	-	-	-
5	Personal income tax	68,604,914	58,016,059	51,780,325	62,369,180
6	Thuế nhà đất, tiền thuê đất	-	-	-	-
7	Rees, charge and other	-	-	-	-
	Total	90,501,166	143,575,308	127,518,958	74,444,816

25. OWNERS' EQUITY

QIII/2025

a) Movements in owners' equity

Item	Owners' equity item							
	Owners' equity	Share premium	Vốn khác của chủ sở hữu		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	(40,733,326,709)	166,380,319,977
- 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				-			(7,876,731,111)	(7,876,731,111)
- Board remuneration								-
- Other decreases								-
Opening balance of this 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 current year								-
- Profit in the current year							-	-
- Other increase								-
- Capital decrease in the current year (Profit method)								-
- Loss in the current year				-			(2,014,044,191)	(2,014,044,191)
- Board remuneration							-	-
- Other decreases								-
Closing balance of this year	188,700,000,000	15,480,000,000	-	-	2,596,615,372	337,031,314	(50,624,102,011)	156,489,544,675