



**SOUTHERN GAS TRADING
JOINT STOCK COMPANY**

No.: 514/KMN-TCKT

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Ho Chi Minh City, July, 29th, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Respectfully to: The Hanoi Stock Exchange

In compliance with Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by Ministry of Finance guiding information disclosure on the securities marker, Southern Gas Trading Joint Stock Company (Securities code: PGS) discloses its reviewed financial statements for the first six months of 2026 to the Hanoi Stock Exchange as follows

1. Name of company: Southern Gas Trading Joint Stock Company

Securities code: PGS

Address: 4th Floor, PetroVietnam Tower, 1-5 Le Duan, Sai Gon Ward, Ho Chi Minh City

Telephone: 028 39100108

Fax: 028 39100097

Email: lienhe@pgs.com.vn

Website: pgs.com.vn

2. Content of information disclosure:

a) The reviewed financial statements for the first six months of 2026

☐ Separate Financial Statements (For listed organizations without subsidiaries and parent accounting entities with affiliated units);

☒ Consolidated Financial Statements (For listed organizations with subsidiaries);

☐ Aggregate Financial Statements (For listed organizations with affiliated accounting units operating under a separate accounting structure).

b) Cases subject to explanation of causes:

- The audit firm issues an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements ...):

☐ Yes

☒ No

Explanation document in case of a positive response:

☐ Yes

☒ No

CÔNG TY CỔ PHẦN KINH DOANH KHÍ MIỀN NAM
SOUTHERN GAS TRADING JSC

4th Floor PetroVietnam Tower,
No. 1-5 Le Duan Street, Sai Gon Ward,
Ho Chi Minh City

www.pgs.com.vn
(84.28). 3910 0108
(84.28). 3910 0165



- Profit after tax in the reporting period shows a discrepancy of 5% or more before and after auditing, or changes from a loss to a profit or vice versa (for the audited financial statements):

☐ Yes

☒ No

Explanation document in case of a positive response:

☐ Yes

☒ No

- Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanation document in case of a positive response:

☒ Yes

☐ No

- Profit after tax in the reporting period incurs a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Yes

☒ No

Explanation document in case of a positive response:

☐ Yes

☒ No

This information was disclosed on the company's website on: July 29, 2026, at the following link: <http://pgs.com.vn>

3. Report on transactions with a value of 35% or more of total assets in 2026: None.

We hereby certify that the information disclosed above is true and take full legal responsibility for the content of the disclosed information./.

Recipients:

- As above;
- Administration department (to disclosure information on the website);
- Archived: Office records, Finance and Accounting department, DC. 01.

Attachment:

- Separate Financial Statements for the First Six Months of 2026
- Consolidated Financial Statements for the First Six Months of 2026.

**ON BEHALF OF
THE GENERAL DIRECTOR
AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**

Mr. Dao Huu Thang

Digitally signed by
CÔNG TY CỔ PHẦN
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SOUTHERN GAS TRADING JOINT STOCK COMPANY

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

Tax code: 0305097236



FINANCIAL STATEMENT

QUARTER II, 2026

Including:

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

**CÔNG TY
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Ho Chi Minh City, 29 July 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

UNIT: VND

	ASSETS	Code	Note	Ending balance 30/06/2026	Beginning balance 01/01/2026
A.	CURRENT ASSETS	100		1.601.515.141.786	1.421.514.902.118
I.	Cash and cash equivalents	110	V.01	313.661.386.446	567.332.557.079
	1. Cash	111		243.602.824.801	207.014.068.037
	2. Cash equivalents	112		70.058.561.645	360.318.489.042
II.	Short-term investments	120		444.266.156.087	180.997.595.246
	1. Short-term held-to-maturity investments	123	V.10	444.266.156.087	180.997.595.246
III.	Current accounts receivables	130		655.229.950.849	499.643.535.400
	1. Short-term trade receivables	131		673.190.962.675	508.815.106.561
	2. Short-term advances to suppliers	132	V.02	13.215.664.522	18.010.865.368
	3. Other short-term receivables	135	V.03	8.265.266.838	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	144.426.941.751	115.871.974.419
	1. Inventories	141		158.704.915.167	117.711.698.031
	2. Provision for obsolete inventories	142		(14.277.973.416)	(1.839.723.612)
V.	Short-term biological assets	150		-	-
VI.	Other current assets	160		43.930.706.653	57.669.239.974
	1. Short-term awaiting allocation costs	161	V.06	7.707.671.323	8.934.777.734
	2. Value-added tax deductible	162	V.07	27.049.277.827	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		968.810.181.085	1.020.176.101.430
I.	Long-term receivable	210		19.994.249.893	18.851.085.429
	1. Other long-term receivables	215	V.03	19.994.249.893	18.851.085.429
II.	Fixed assets	220		266.692.451.180	282.343.557.669
	1. Tangible fixed assets	221	V.08	239.267.172.165	254.277.006.242
	- Cost	222		1.977.393.722.938	1.964.069.763.849
	- Accumulated depreciation	223		(1.738.126.550.773)	(1.709.792.757.607)
	2. Intangible fixed assets	227	V.09	27.425.279.015	28.066.551.427
	- Cost	228		47.148.991.529	46.405.241.529
	- Accumulated amortization	229		(19.723.712.514)	(18.338.690.102)
III.	Long-term biological assets	230		-	-
IV.	Investment property	240		-	-
V.	Long-term asset in progress	250		43.318.801.104	37.963.177.171
	1. Construction in progress	252		43.318.801.104	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		478.804.678.908	519.988.281.161
	1. Long-term awaiting allocation costs	271	V.06	466.700.044.719	508.542.029.660
	2. Deferred tax assets	272		12.104.634.189	11.446.251.501
	TOTAL ASSETS (270=100+200)	280		2.570.325.322.871	2.441.691.003.548

STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

	RESOURCES	Code	Note	Ending balance 30/06/2026	Beginning balance 01/01/2026
C.	LIABILITIES	300		1.586.268.255.738	1.425.407.550.309
I.	Current liabilities	310		1.486.904.137.400	1.315.738.431.533
	1. Short-term trade payables	311	V.11	919.837.326.602	674.255.405.741
	2. Short-term advances from customers	312	V.11	12.954.181.052	16.287.101.336
	3. Dividends and profits payable	313		649.545.987	625.341.987
	4. Statutory obligations	314	V.13	11.392.884.785	2.158.674.159
	5. Payable to employees	315		88.777.901.180	60.064.539.644
	6. Short-term accrued expenses	316	V.14	216.198.447.074	129.423.115.351
	7. Other short-term payables	320	V.15	23.517.117.118	5.087.607.174
	8. Short-term loans	321	V.12	204.493.268.057	409.030.509.547
	9. Short-term provisions	322		4.994.254.342	9.476.254.342
	10. Bonus and welfare fund	323		4.089.211.203	9.329.882.252
II.	Long-term liabilities	330		99.364.118.338	109.669.118.776
	1. Other long-term liabilities	338	V.15	99.364.118.338	107.250.154.482
	2. Long-term loans	339	V.12	-	2.418.964.294
				-	
D.	EQUITY	400	V.16	984.057.067.133	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		75.540.454.026	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		67.771.201.894	100.029.116.913
				-	
	TOTAL RESOURCES (440=300+400)	440		2.570.325.322.871	2.441.691.003.548

Ho Chi Minh City, 29 July 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 June 2026

UNIT: VND

Indicator	Code	Note	Quarter II		Accumulated	
			Current year	Prior year	Current year	Prior year
1. Revenues from sale of goods and rendering of services	01	VI.18	1.821.069.505.301	1.492.240.779.430	3.129.499.537.248	2.938.100.344.417
2. Deductions	02		29.226.265.457	23.204.895.866	52.758.431.977	43.499.584.731
3. Net revenue from sales of goods and rendering of services (10=01-02)	10		1.791.843.239.844	1.469.035.883.564	3.076.741.105.271	2.894.600.759.686
4. Cost of goods sold and services rendered	11	VI.19	1.529.861.983.457	1.298.311.309.327	2.630.527.902.473	2.547.947.820.121
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		261.981.256.387	170.724.574.237	446.213.202.798	346.652.939.565
6. Profit/loss from sale and liquidation of investment real property	21					
7. Finance income	22	VI.20	5.889.362.521	5.601.890.122	11.726.311.444	10.917.086.537
8. Finance expenses	23	VI.21	3.161.455.422	3.607.023.432	7.047.294.942	6.781.079.741
<i>In which: interest expense</i>	24		2.927.111.946	3.518.125.104	6.712.778.523	6.659.156.451
9. Selling expenses	25	VI.22	170.664.602.859	117.167.180.162	314.997.979.166	248.789.409.552
10. General and administration expenses	26	VI.23	38.634.753.119	22.972.383.071	56.679.542.365	41.315.321.903
11. Operating profit {30=20 + (21 - 22) - (25 + 26)}	30		55.409.807.508	32.579.877.694	79.214.697.769	60.684.214.906
12. Other income	31		1.838.837.912	841.306.798	5.734.105.650	1.409.579.799
13. Other expenses	32		32.582	14.953.576	210.803.904	45.593.099
14. Other profit (40 = 31 - 32)	40		1.838.805.330	826.353.222	5.523.301.746	1.363.986.700
15. Accounting profit before tax (50 = 30 + 40)	50		57.248.612.838	33.406.230.916	84.737.999.515	62.048.201.606
16. Current corporate income tax expenses	51	VI.25	12.108.776.627	3.198.388.518	17.625.180.309	9.020.532.326
17. Deferred tax income (expense)	52		(658.382.688)	1.356.129.351	(658.382.688)	1.356.129.351
18. Net profit after tax (60=50-51-52)*	60		45.798.218.899	28.851.713.047	67.771.201.894	51.671.539.929

Ho Chi Minh City, 29 July 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 June 2026

UNIT: VND

ITEMS	Code	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
<i>1. Accounting profit before tax</i>	01	84.737.999.515	62.048.201.606
<i>2. Adjustments for</i>		-	-
Depreciation and amortisation	02	32.647.114.961	33.188.638.522
Provisions	03	12.069.913.439	710.353.247
Foreign exchange gains arisen from revaluation of monetary accounts denominated in foreign currency	04	610.856	(16.216.005)
Profits from investing activities	05	(11.671.022.082)	(10.799.698.254)
Interest expense	06	6.712.778.523	6.659.156.451
<i>3. Operating profit before changes in working capital</i>	08	124.497.395.212	91.790.435.567
Increase/Decrease in receivables	09	(146.392.866.683)	(40.767.509.380)
Increase/Decrease in inventories	10	(40.993.217.136)	5.516.231.216
Increase/Decrease in payables	11	365.944.964.291	8.517.991.048
Increase/Decrease in awaiting allocation costs	12	43.069.091.352	20.249.470.832
Interest paid	14	(6.870.709.010)	(6.686.864.004)
Corporate income tax paid	15	(9.485.683.577)	(17.192.594.147)
Other cash outflows for operating activities	17	(5.240.671.049)	(5.512.958.000)
<i>Net cash flows from operating activities</i>	20	324.528.303.400	55.914.203.132
II. CASH FLOWS FROM INVESTING ACTIVITIES			-
1. Purchase and construction of fixed assets	21	(20.705.958.526)	(3.262.087.586)
2. Proceeds from disposals of fixed assets	22	7.872.727	-
3. Loans to another entity	23	(310.259.927.397)	(1.084.560.000)
4. Collections from borrower	24	50.054.560.000	-
5. Interest and dividends received	27	9.629.955.911	10.955.775.866
<i>Net cash flows from investing activities</i>	30	(271.273.497.285)	6.609.128.280
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Drawdown of borrowings	33	548.333.162.252	643.100.881.990
2. Repayment of borrowings	34	(755.289.368.036)	(623.103.893.152)
3. Dividends paid	36	(99.973.384.000)	(99.973.384.000)
<i>Net cash flows from financing activities</i>	40	(306.929.589.784)	(79.976.395.162)
Net cash flows during the period (20+30+40)	50	(253.674.783.669)	(17.453.063.750)
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	3.613.036	43.865.805
Cash and cash equivalent at the end of the period (50+60+61)	70	313.661.386.446	819.646.623.613

Ho Chi Minh City, 29 July 2026

Prepared by

Chief Accountant

Legal Representative

Thai Thanh Xuan

Cao Nguyen Duc Anh

Nguyen Ngoc Luan

NOTES TO THE FINANCIAL STATEMENTS QUARTER II, 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 II. 2026 of the Company are prepared for the period from 01 April 2026 to 30 June 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

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**

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	6.271.191.656	8.887.280.455
Cash in banks	237.331.633.145	198.126.787.582
Cash equivalents	70.058.561.645	360.318.489.042
	313.661.386.446	567.332.557.079

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	30/06/2026	Maturity Date
	VND	
Vietnam Public Joint Stock Commercial Bank - HCMC Branch	70.000.000.000	From 11 July 2026 to 30 July 2026
Accrued interest income	58.561.645	
	70.058.561.645	

02 - Short-Term Advances to Suppliers

	30/06/2026	01/01/2026
	VND	VND
Thang Long Technical Trading and Construction Joint Stock Company	6.542.320.140	5.694.012.380
Others	6.673.344.382	12.316.852.988
	13.215.664.522	18.010.865.368

03 - Other receivables

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
- Deposits and guarantees	1.430.825.347	779.634.408
- Advance to employees	1.427.109.729	219.504.324
- Receivables from goods lending	191.677.509	191.677.509
- Others	5.215.654.253	6.955.026.781
	8.265.266.838	8.145.843.022
b) Long-term		
- Deposits and guarantees	19.994.249.893	18.851.085.429
Of which:		
Dong Nai Port Joint Stock Company	16.530.632.897	16.530.632.897
Others	3.463.616.996	2.320.452.532

04 - Provision for Doubtful Short-Term Receivables

Nguyen Minh Steel Group Joint Stock Company
Dong Nai Granite Tiles Company Limited
Other

30/06/2026	01/01/2026
VND	VND
4.953.323.926	2.397.684.134
22.901.607.372	22.901.607.372
11.587.011.888	10.028.988.045
39.441.943.186	35.328.279.551

05 - Inventory

	30/06/2026		01/01/2026	
	VND		VND	
	Cost	Provision	Cost	Provision
Goods in transit	-	-	-	-
Raw materials and supplies	53.792.808.905	-	39.742.074.577	-
Tools and equipments	29.383.561.008	(1.164.028.311)	22.599.788.578	(1.169.186.311)
Work in progress	5.462.719.876	(670.537.301)	4.998.617.377	(670.537.301)
Finished goods	9.313.739.083	-	3.216.255.328	-
Merchandise goods	60.752.086.295	(12.443.407.804)	47.154.962.171	-
	158.704.915.167	(14.277.973.416)	117.711.698.031	(1.839.723.612)

06 - Awaiting allocation costs**a) Short-term**

	30/06/2026	01/01/2026
	VND	VND
- Advertising expenses	-	2.834.674.653
- Insurance expenses	3.250.751.820	971.004.836
- Rental expenses	1.935.682.572	2.449.418.878
- Tools and equipments awaiting allocation	768.974.332	1.130.570.162
- Other expenses	1.752.262.599	1.549.109.205
	7.707.671.323	8.934.777.734

b) Long-term

	30/06/2026	01/01/2026
- Gas cylinder shell costs awaiting allocation	353.207.032.094	391.481.671.848
- Prepaid land rent and land use rights	63.646.320.098	64.824.090.254
- Prepaid office rent	32.566.424.959	33.041.847.223
- Tools and equipments awaiting allocation	3.062.152.706	3.585.376.900
- Office renovation expenses	1.339.269.300	1.996.404.849
- Other long-term prepaid expenses	12.878.845.562	13.612.638.586
	466.700.044.719	508.542.029.660

07 - Taxes and amount receivable from the State

	30/06/2026	01/01/2026
	VND	VND
- Deductible Value-Added Tax (VAT)	27.049.277.827	39.560.704.737
- Other taxes	1.209.757.503	1.209.757.503
	28.259.035.330	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		6.292.783.179	9.888.287.515	71.187.778		16.252.258.472
Reclassify						-
Disposals		(2.928.299.383)				(2.928.299.383)
As at 30 June 2026	587.762.886.623	1.291.364.822.828	68.881.073.256	4.631.940.627	24.752.999.604	1.977.393.722.938
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	12.171.049.661	13.627.083.687	5.188.906.462	166.974.307	108.078.432	31.262.092.549
Disposals		(2.928.299.383)				(2.928.299.383)
As at 30 June 2026	468.278.221.474	1.201.363.383.116	42.970.351.643	4.064.332.542	21.450.261.998	1.738.126.550.773
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 June 2026	119.484.665.149	90.001.439.712	25.910.721.613	567.608.085	3.302.737.606	239.267.172.165

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			743.750.000	743.750.000
Disposals				-
As at 30 June 2026	28.839.738.884	1.464.370.376	16.844.882.269	47.148.991.529
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	171.677.718		1.213.344.694	1.385.022.412
Disposals			-	-
As at 30 June 2026	5.290.324.556	1.464.370.376	12.969.017.582	19.723.712.514
NET BOOK VALUE				
As at 1 January 2026	23.721.092.046	-	4.345.459.381	28.066.551.427
As at 30 June 2026	23.549.414.328	-	3.875.864.687	27.425.279.015

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	30/06/2026 VND	Maturity Date	Interest Rate
Vietnam Joint Stock Commercial Bank For Industry And Trade	161.030.000.000	From 30 September 2026 to 12 June 2027	
Joint Stock Commercial Bank for Investment and Development of Vietnam	130.000.000.000	From 30 September 2026 to 22 December 2026	
Military Commercial Joint Stock Bank	70.000.000.000	From 19 December 2026 to 24 December 2026	
Vietnam Bank for Agriculture and Rural Development	20.000.000.000	30 December 2026	
Vietnam Public Joint Stock Commercial Bank	60.000.000.000	From 11 July 2026 to 17 December 2026	
Accrued interest income	3.236.156.087		
	444.266.156.087		

b) Investment in subsidiaries

	30/06/2026 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**

	30/06/2026	01/01/2026
	VND	VND
PV Gas – PetroVietnam Gas Joint Stock Corporation	530.065.688.636	371.854.666.967
Vietnam Liquefied Gas Co., Ltd. - VT Gas	723.872.711	122.978.796
Petrovietnam Refining And Petrochemical Corporation	164.907.936.922	109.235.335.217
Hyosung Vina Chemicals Co., Ltd	127.984.925.988	137.253.021.815
Others	96.154.902.345	55.789.402.946
	919.837.326.602	674.255.405.741

b) Short-term advance from customers

	30/06/2026	01/01/2026
	VND	VND
Global Hantex Company Limited	5.683.699.792	1.916.902.422
SeAH Steel Vina Corp		1.894.287.577
Thien Thai Company Limited		3.204.431.600
Dai Quang Minh Gas Company Limited	2.063.880.000	
Other	5.206.601.260	9.271.479.737
	12.954.181.052	16.287.101.336

12 - Loans**a) Short-term**

	30/06/2026		During the period		01/01/2026	
	Value	Recoverable amount	Increase	Decrease	Value	Recoverable amount
Short-term loans	197.236.375.195	197.236.375.195	548.333.162.252	750.451.439.468	399.354.652.411	399.354.652.411
Current portion of long-term debt	7.256.892.862	7.256.892.862	2.418.964.294	4.837.928.568	9.675.857.136	9.675.857.136
Total	204.493.268.057	204.493.268.057	550.752.126.546	755.289.368.036	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	30/06/2026 VND	Maturity date
Joint Stock Commercial Bank for Investment and Development of Vietnam	197.236.375.195 <u>197.236.375.195</u>	From 06 July 2026 to 29 July 2026

b) Long-term

	30/06/2026		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

	30/06/2026	01/01/2026
	VND	VND
Value-added tax	1.916.179.498	697.919.885
Corporate income tax	9.271.347.947	1.131.851.215
Personal income tax	205.357.340	328.903.059
	11.392.884.785	2.158.674.159

14 - Short-term accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Interest rate	270.032.130	427.962.617
Transportation expenses	8.698.222.862	6.093.019.795
Inspection, maintenance, and repair expenses	22.357.824.268	2.253.255.353
Trade promotion expenses	20.112.007.365	13.307.730.686
Cost of purchasing CNG	128.837.883.690	100.155.426.664
Others	35.922.476.759	7.185.720.236
	216.198.447.074	129.423.115.351

15 - Other payables

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
- Deposits	76.221.400	235.721.400
- Union fee	652.896.749	85.436.201
- Borrowing goods	18.723.435.104	5.963.544
- Others	4.064.563.865	4.760.486.029
	23.517.117.118	5.087.607.174
b) Long-term		
- Deposits	99.364.118.338	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	-	-	-	-	-	67.771.201.894	67.771.201.894
Bonus and welfare fund	-	-	-	-	-	-	-
Allowance for management	-	-	-	-	-	-	-
Dividend declaration	-	-	-	-	(99.997.588.000)	-	(99.997.588.000)
As at 30 June 2026	500.000.000.000	45.594.384.212	(12.061.327)	362.934.290.222	7.769.252.132	67.771.201.894	984.057.067.133

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

	30/06/2026		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 (0,83% in Q2 2026 and 0,86% in Q2 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 April 2026 to 30 June 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	1.278.736.639.172	964.745.730.884
Revenue from sales of CNG, LNG	491.908.240.857	481.971.174.307
Revenue from gas cylinder deposits	5.717.184.184	5.879.816.253
Revenue from sales of LPG gas cylinders	21.062.100.595	15.184.210.327
Revenue from maintaining gas cylinder	8.609.761.309	11.693.181.679
Others	15.035.579.184	12.766.665.980
	1.821.069.505.301	1.492.240.779.430
Revenue deductions	29.226.265.457	23.204.895.866
Net revenues	1.791.843.239.844	1.469.035.883.564

19 - Cost of goods sold and services rendered

	Current period VND	Previous period VND
Cost of sales for LPG	1.090.074.769.908	868.932.889.951
Cost of sales for CNG, LNG	386.289.451.958	379.545.400.787
Allocation of gas cylinder	25.499.384.576	25.903.589.257
Cost of sales for LPG gas cylinders	18.335.884.374	13.651.228.280
Cost of gas cylinder maintenance	6.312.213.730	8.374.400.599
Others	3.350.278.911	1.903.800.453
	1.529.861.983.457	1.298.311.309.327

20 - Finance income

	Current period VND	Previous period VND
Interest income	5.884.239.361	5.467.015.554
Realized foreign exchange gain	1.296.179	91.561.072
Unrealized foreign exchange gain	3.826.981	43.056.506
Others	-	256.990
	5.889.362.521	5.601.890.122

21 - Finance expenses

	Current period VND	Previous period VND
Loan interest	2.927.111.946	3.518.125.104
Realized foreign exchange loss	229.905.639	7.815.311
Unrealized foreign exchange loss	4.437.837	81.083.017
	3.161.455.422	3.607.023.432

22. Selling expenses

	Current period VND	Previous period VND
Labor cost:	76.793.163.606	34.198.702.810
External services expenses	27.614.058.536	19.042.971.771
Tools and equipment:	6.331.689.212	3.319.881.764
Depreciation and amortization	12.620.247.224	14.059.482.841
Others	47.305.444.281	46.546.140.976
	170.664.602.859	117.167.180.162

23. General and administration expenses

	Current period VND	Previous period VND
Labor cost:	9.261.480.610	9.907.295.770
External services expenses	14.202.184.522	8.898.695.435
Depreciation and amortization	1.335.912.998	794.482.523
Tools and equipment:	92.678.004	107.786.837
Others	13.742.496.985	3.264.122.506
	38.634.753.119	22.972.383.071

	Current period VND	Previous period VND
24 - Production and Operating Costs		
Cost of merchandises	1.435.337.276.492	1.212.530.727.143
Expenses from external services	94.024.557.938	73.600.235.901
Labor costs	98.830.567.960	49.834.400.494
Depreciation and amortization	16.461.371.000	16.589.252.592
Tools and equipment	6.681.370.333	3.635.749.883
Cost of raw materials	64.029.170.802	26.305.560.248
Others	25.154.035.116	56.118.592.708
	1.740.518.349.641	1.438.614.518.969

25 - Current corporate income tax expense

	Current period VND	Previous period VND
Profit before tax	57.248.612.838	33.406.230.916
Adjustments		
<i>Deduct: Adjustments to reduce profit</i>	13.260.000.000	17.502.218.182
<i>Add: Adjustments to increase profit</i>	16.555.270.295	87.929.858
Taxable income	60.543.883.133	15.991.942.592
Corporate income tax rate	20%	20%
Corporate income tax payable for the period	12.108.776.627	3.198.388.518
Corporate income tax expense	12.108.776.627	3.198.388.518

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 April 2026 to 30 June 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	Amount
PV Gas	537.215.780.190
VT Gas	901.412.113
+ Sale of goods and services	
PV Gas	325.837.400
VT Gas	428.807.530.001
+ Short-term trade payables	
PV Gas	530.065.688.636
VT Gas	723.872.711
+ Dividends paid	
PV Gas	35.263.158.000
+ Short-term trade receivables	
PV Gas	351.904.393
VT Gas	84.334.402.928
+ Other short-term receivables	
VT Gas	1.838.886.307

- 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 July 2026

Prepared by

Chief Accountant

Legal Representative

Thai Thanh Xuan

Cao Nguyen Duc Anh

Nguyen Ngoc Luan