PETRO CENTER CORPORATION

Interim consolidated financial statements

For the first 6 months of 2026

CONTENTS **Page**

REPORT OF THE MANAGEMENT

The Management of Petro Center Corporation is pleased to present this report together with the reviewed interim consolidated financial statements for the first 6 months of 2026.

Overview

Petro Center Corporation ("the Company") is incorporated under Business Registration Certificate (currently known as Enterprise Registration Certificate) No. 4000462724 issued by the Planning and Investment Department of Quang Nam Province (currently known as Da Nang Department of Finance) on 09/05/2007. The Company is an independent accounting entity, operating in accordance with the Enterprise Law, its Charter and other relevant regulations. Since its establishment, the Company has amended its Enterprise Registration Certificate 23 times, with the most recent amendment on 30/09/2025.

The Company's shares are listed on the Ho Chi Minh City Stock Exchange (HOSE) with the stock symbol PMG. The first trading date was 25/01/2018.

Charter capital: VND463,362,780,000.

Paid-in capital as at 30/06/2026: VND463,362,780,000.

Head office

- Address: Lot No. 04, Dien Nam – Dien Ngoc Industrial Zone, Dien Ban Dong Ward, Da Nang City, Viet Nam.
- Tel: (84) 02353 947 233
- Fax: (84) 02353 947 244
- Website: http://petrocenter.com.vn/

Members of the Board of Directors, Board of Supervisors, Management and Chief Accountant during the period and up to the reporting date are:

Board of Directors

• Mr. Nguyen Tien Lang	Chairman	Reappointed on 10/06/2022
• Ms. Nguyen Thi Bich Thuy	Member	Reappointed on 10/06/2022
• Mr. Le Tan Can	Independent member	Reappointed on 10/06/2022
• Mr. Sato Ryoichi	Member	Appointed on 28/04/2025

Board of Supervisors

• Ms. Nguyen Thi Hong Bich	Chief Supervisor	Reappointed on 10/06/2022
• Ms. Le Thi Hong Trang	Member	Reappointed on 10/06/2022
• Ms. Tran Thi Quyen	Member	Reappointed on 10/06/2022

Management and Chief Accountant

• Mr. Nguyen Van Trung	General Director	Appointed on 14/05/2025
• Ms. Vo Thi Anh Nguyet	Deputy General Director	Appointed on 30/11/2016
• Ms. Nguyen Thi Linh Thuong	Chief Accountant	Reappointed on 01/01/2021

REPORT OF THE MANAGEMENT (cont'd)

Independent auditor

These interim consolidated financial statements were reviewed by AAC Auditing and Accounting Co., Ltd (Head office: No. 218, 30th April Street, Hoa Cuong Ward, Da Nang City; Tel: (84) 236.3655886; Fax: (84) 236.3655887; Website: www.aac.com.vn; Email: aac@dng.vnn.vn).

Statement of the Management's responsibility in respect of the interim consolidated financial statements

The Company's Management is responsible for preparation and fair presentation of these interim consolidated financial statements on the basis of:

- Complying with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and other relevant regulations;
- Selecting suitable accounting policies and then applying them consistently;
- Making judgments and estimates that are reasonable and prudent;
- Preparing the interim consolidated financial statements on the going concern basis;
- Responsibility for such internal control as the Management determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

The General Director, as the legal representative of the Company, hereby confirms that the accompanying interim consolidated financial statements including the interim consolidated statement of financial position, the interim consolidated income statement, the interim consolidated statement of cash flows and the notes thereto give a true and fair view of the consolidated financial position of the Company as at 30/06/2026 and of the interim consolidated results of its operations and its interim consolidated cash flows for the first 6 months of 2026 in accordance with the prevailing Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and statutory requirements relevant to preparation and presentation of interim consolidated financial statements.

Legal representative

M.S.D.N: 40004827... CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ SẢN XUẤT PETRO MIỀN TRUNG T.X. ĐIỆN BÀN - T. QUẢNG NAM

Nguyen Van Trung

General Director

Da Nang City, 28 August 2026

AAC AUDITING AND ACCOUNTING CO., LTD.
AN INDEPENDENT MEMBER OF PRIMEGLOBAL
AUDITING - ACCOUNTING - FINANCE SPECIALITY
Head Office: No. 218, 30th April Street, Hoa Cuong Ward, Da Nang City
Tel: +84 (236) 3 655 886; Fax: +84 (236) 3 655 887; Email: aac@dng.vnn.vn; Website: http://www.aac.com.vn

No.: 921/2026/BCSX-AAC

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **The Shareholders, Board of Directors and Management**
Petro Center Corporation

We have reviewed the interim consolidated financial statements which were prepared on 28/08/2026 of Petro Center Corporation ("the Company") as set out on pages 4 to 49, comprising the interim consolidated statement of financial position as at 30/06/2026, the interim consolidated income statement, the interim consolidated statement of cash flows for the first 6 months of 2026 and the notes thereto.

Management's Responsibility

The Management of the Company is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the interim consolidated financial statements, and for such internal control as the Management determines is necessary to enable the preparation and presentation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity".

A review of interim consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company as at 30/06/2026, and its consolidated financial performance and its consolidated cash flows for the first 6 months of 2026, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the interim consolidated financial statements.

AAC Auditing and Accounting Co., Ltd

M.S.D.N: 0400100707 - C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN VÀ KẾ TOÁN AAC
P. HÒA CƯỜNG - TP. ĐÀ NẴNG

Lam Quang Tu – Deputy General Director
Audit Practicing Registration Certificate
No. 1031-2023-010-1

Da Nang City, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Form No. B 01a-DN/HN
Issued under Circular No. 43/2026/TT - BTC dated 20/04/2026 by the Ministry of Finance

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A.	**CURRENT ASSETS**	**100**		**626,889,962,560**	**627,015,617,217**
I.	**Cash and cash equivalents**	**110**		**64,680,393,251**	**92,287,419,069**
1.	Cash	111	5	64,680,393,251	92,287,419,069
2.	Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		**271,509,345,612**	**217,895,710,683**
1.	Short-term held-to-maturity investments	123	6	271,509,345,612	217,895,710,683
2.	Allowance for loss in other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**230,094,366,527**	**250,712,990,740**
1.	Short-term trade receivables	131	7	284,104,136,266	291,180,171,168
2.	Short-term prepayments to suppliers	132	8	46,043,615,539	45,869,050,097
3.	Other short-term receivables	135	9.a	3,974,304,441	17,691,459,194
4.	Allowance for short-term doubtful debts (*)	136	10	(104,027,689,719)	(104,027,689,719)
IV.	**Inventories**	**140**	11	**45,773,445,103**	**47,430,424,830**
1.	Inventories	141		45,773,445,103	47,430,424,830
2.	Allowance for decline in value of inventories (*)	142		-	-
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**14,832,412,067**	**18,689,071,895**
1.	Short-term prepaid expenses	161	12.a	6,592,629,925	4,131,645,262
2.	Deductible VAT	162		7,825,591,134	13,658,771,209
3.	Taxes and other amounts receivable from the State	163	21	414,191,008	898,655,424
B.	**LONG-TERM ASSETS**	**200**		**884,040,336,463**	**893,475,853,399**
I.	**Long-term receivables**	**210**		**7,457,972,727**	**16,883,999,862**
1.	Long-term prepayments to suppliers	212		-	9,426,027,135
2.	Other long-term receivables	215	9.b	7,457,972,727	7,457,972,727
II.	**Fixed assets**	**220**		**388,318,484,003**	**401,762,977,860**
1.	Tangible fixed assets	221	13	388,318,484,003	401,762,977,860
	- Cost	*222*		*787,488,462,675*	*779,089,994,564*
	- Accumulated depreciation	*223*		*(399,169,978,672)*	*(377,327,016,704)*
2.	Intangible fixed assets	227	14	-	-
	- Cost	*228*		*2,818,181,818*	*2,818,181,818*
	- Accumulated amortization	*229*		*(2,818,181,818)*	*(2,818,181,818)*
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment property**	**240**	*15*	**137,158,999,309**	**115,116,729,959**
	- Cost	*241*		*137,355,481,535*	*115,183,344,035*
	- Accumulated depreciation	*242*		*(196,482,226)*	*(66,614,076)*
V.	**Long-term assets in progress**	**250**		**1,598,812,270**	**2,223,197,455**
1.	Long-term work in process	251		-	-
2.	Construction in progress	252	16	1,598,812,270	2,223,197,455
VI.	**Long-term financial investments**	**260**		-	-
VII.	**Other long-term assets**	**270**		**349,506,068,154**	**357,488,948,263**
1.	Long-term prepaid expenses	271	12.b	319,075,757,315	326,626,420,491
2.	Deferred income tax assets	272	17	30,031,155,015	30,197,268,062
3.	Goodwill	279	18	399,155,824	665,259,710
	TOTAL ASSETS	**280**		**1,510,930,299,023**	**1,520,491,470,616**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (cont'd)

As at 30 June 2026

	RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C.	**LIABILITIES**	**300**		**777,532,480,050**	**829,448,794,904**
I.	**Current liabilities**	**310**		**770,651,408,366**	**821,384,320,911**
1.	Short-term trade payables	311	19	516,174,964,659	390,562,321,838
2.	Short-term advances from customers	312	20	8,119,959,043	2,419,400,654
3.	Short-term taxes and amounts payable to the State	314	21	11,948,802,115	6,314,931,044
4.	Payables to employees	315		3,839,412,226	4,706,760,866
5.	Short-term accrued expenses	316		336,389,105	174,489,908
6.	Short-term unearned revenue	319	22	650,000,000	650,000,000
7.	Other short-term payables	320	23.a	43,204,175,706	46,928,711,089
8.	Short-term loans and finance lease liabilities	321	24	186,220,000,000	369,470,000,000
9.	Bonus and welfare fund	323		157,705,512	157,705,512
II.	**Long-term liabilities**	**330**		**6,881,071,684**	**8,064,473,993**
1.	Other long-term payables	338	23.b	560,000,000	260,000,000
2.	Deferred income tax liabilities	342	25	6,321,071,684	7,804,473,993
D.	**EQUITY**	**400**		**733,397,818,973**	**691,042,675,712**
1.	Share capital	411	26	463,362,780,000	463,362,780,000
	- Common shares with voting rights	*411a*		*463,362,780,000*	*463,362,780,000*
	- Preferred shares	*411b*		-	-
2.	Undistributed profit after tax	420	26	4,606,474,408	(28,339,185,413)
	- Undistributed profit after tax up to prior period-e	*420a*		*(28,339,185,413)*	*(49,000,567,997)*
	- Undistributed profit after tax of current period	*420b*		*32,945,659,821*	*20,661,382,584*
3.	Non-controlling interests	429	27	265,428,564,565	256,019,081,125
	TOTAL RESOURCES	**440**		**1,510,930,299,023**	**1,520,491,470,616**

Legal representative

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ SẢN XUẤT PETRO MIỀN TRUNG

Nguyen Van Trung
General Director
Da Nang City, 28 August 2026

Nguyen Thi Linh Thuong
Chief Accountant

Ha Thi Hong Nhung
Preparer

INTERIM CONSOLIDATED INCOME STATEMENT
For the first 6 months of 2026

Form No. B 02a-DN/HN
Issued under Circular No. 43/2026/TT - BTC dated 20/04/2026 by the Ministry of Finance

	ITEMS	**Code**	**Note**	**First 6 months of 2026 VND**	**First 6 months of 2025 VND**
1.	Revenue from sales and service provision	01	29	962,626,303,759	953,338,159,140
2.	Revenue deductions	02	30	8,644,959,178	13,383,904,296
3.	Net revenue from sales and service provision	10		953,981,344,581	939,954,254,844
4.	Cost of goods sold	11	31	774,381,963,973	800,163,557,014
5.	**Gross profit from sales and service provision**	**20**		**179,599,380,608**	**139,790,697,830**
6.	Gains/losses from sales, disposals of investment property	21		-	-
7.	Financial income	22	32	9,120,357,836	8,602,158,264
8.	Financial expenses	23	33	9,650,837,060	11,613,097,361
	In which: Borrowing costs	*24*		*9,622,723,501*	*11,597,735,861*
9.	Selling expenses	25	34.a	108,531,733,613	20,821,523,036
10.	Administrative expenses	26	34.b	22,633,212,792	111,577,316,082
11.	Profit (loss) in joint ventures, associates	27		-	-
12.	**Operating profit**	**30**		**47,903,954,979**	**4,380,919,615**
13.	Other income	31	35	7,682,295,938	9,654,855,012
14.	Other expenses	32	36	2,942,339,611	1,959,658,451
15.	**Other profit**	**40**		**4,739,956,327**	**7,695,196,561**
16.	**Accounting profit before tax**	**50**		**52,643,911,306**	**12,076,116,176**
17.	Current corporate income tax expense	51		11,606,057,307	3,229,400,676
18.	Deferred corporate income tax expense	52		(1,317,289,262)	316,040,803
19.	**Profit after tax**	**60**		**42,355,143,261**	**8,530,674,697**
20.	Attributable to shareholders of the parent company	61		32,945,659,821	10,135,915,632
21.	Attributable to the non-controlling interests	62		9,409,483,440	(1,605,240,935)
22.	Basic earnings per share	70	37	711	219
23.	Diluted earnings per share	71	37	711	219

M.S.D.N: 4000462 C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ SẢN XUẤT PETRO MIỀN TRUNG T.X. ĐIỆN BÀN - T. QUẢNG NAM

Legal representative		
Nguyen Van Trung	**Nguyen Thi Linh Thuong**	**Ha Thi Hong Nhung**
General Director	**Chief Accountant**	**Preparer**

Da Nang City, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
For the first 6 months of 2026

Form No. B 03a-DN/HN
Issued under Circular No. 43/2026/TT - BTC dated 20/04/2026 by the Ministry of Finance

	ITEMS	Code	Note	First 6 months of 2026 VND	First 6 months of 2025 VND
I.	**Cash flows from operating activities**				
1.	***Profit before tax***	**01**		**52,643,911,306**	**12,076,116,176**
2.	***Adjustments for***				
-	Depreciation and amortization	02		22,517,665,636	22,793,789,328
-	Gains/losses from investing, financing activities	05	32	(9,028,660,425)	(8,602,158,264)
-	Borrowing costs	06	33	9,622,723,501	11,597,735,861
3.	***Operating profit before changes in working capital***	**08**		**75,755,640,018**	**37,865,483,101**
-	Increase/decrease in receivables	09		34,544,122,931	13,136,427,200
-	Increase/decrease in inventories	10		1,656,979,727	(24,687,581,230)
-	Increase/decrease in payables (excluding loan interest and corporate income tax payable)	11		128,307,511,108	(116,845,423,183)
-	Increase/decrease in prepaid expenses	12		5,290,095,702	21,875,559,731
-	Borrowing costs paid	14	33,22	(9,670,369,802)	(11,613,515,423)
-	Corporate income tax paid	15	21	(6,140,578,177)	(8,638,573,270)
	Net cash provided by operating activities	**20**		**229,743,401,507**	**(88,907,623,074)**
II.	**Cash flows from investing activities**				
1.	Purchases, construction of fixed assets and other long-term assets	21		(31,615,452,821)	(22,383,080,754)
2.	Cash paid for loans, acquisition of debt instruments	23		(174,457,410,959)	(140,200,000,000)
3.	Recovery of loans, resales of debt instruments	24		124,200,000,000	113,201,084,494
4.	Receipts from collecting investments in other entities	26		2,100,000,000	-
5.	Received loan interest, dividends, profits	27		5,672,436,455	6,991,695,126
	Net cash used in investing activities	**30**		**(74,100,427,325)**	**(42,390,301,134)**
III.	**Cash flows from financing activities**				
1.	Proceeds from loans	33		336,920,000,000	940,900,000,000
2.	Repayment of loan principals	34		(520,170,000,000)	(922,510,000,000)
	Net cash (used in)/provided by financing activities	**40**		**(183,250,000,000)**	**18,390,000,000**
	Net cash flows for the period	50		**(27,607,025,818)**	**(112,907,924,208)**
	Cash and cash equivalents at the beginning of the period	60	5	92,287,419,069	149,697,944,432
	Impacts of exchange rate fluctuations	61		-	-
	Cash and cash equivalents at the end of the period	70		**64,680,393,251**	**36,790,020,224**

Legal representative

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ SẢN XUẤT PETRO MIỀN TRUNG

Nguyen Van Trung	**Nguyen Thi Linh Thuong**	**Ha Thi Hong Nhung**
General Director	**Chief Accountant**	**Preparer**

Da Nang City, 28 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Form No. B 09a-DN/HN
Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance

1. Nature of operations

1.1 Overview

Petro Center Corporation ("the Company") is incorporated under Business Registration Certificate (currently known as Enterprise Registration Certificate) No. 4000462724 issued by the Planning and Investment Department of Quang Nam Province (currently known as Da Nang Department of Finance) on 09/05/2007. The Company is an independent accounting entity, operating in accordance with the Enterprise Law, its Charter and other relevant regulations. Since its establishment, the Company has amended its Enterprise Registration Certificate 23 times, with the most recent amendment on 30/09/2025.

The Company's shares are listed on the Ho Chi Minh City Stock Exchange (HOSE) with the stock symbol PMG. The first trading date was 25/01/2018.

1.2 Principal business sector: Wholesale of solid, liquid and gaseous fuels and related products.

1.3 Operating activities

- Wholesale of solid, liquid and gaseous fuels and related products. Detail: Trading, exporting and importing LPG (including: selling LPG for tank trucks, cars, motorbikes, large and small LPG bottles), CNG, refilling of gas into large cylinders, mini cylinders, automobiles, and tank trucks. Trading of gas cylinders, gas stoves, and related accessories. Distribution trading of liquefied natural gas LNG;
- Manufacture of tanks, reservoirs and metal containers;
- Freight transport by road;
- Installation of industrial machinery and equipment;
- Construction of other civil engineering projects.

1.4 Normal operating cycle: The Company's normal operating cycle is 12 months.

1.5 Company structure

The prepared interim consolidated financial statements comprise the parent company and 3 subsidiaries (hereinafter collectively referred to as "the Company"). All subsidiaries are included in these financial statements. Besides, no subsidiaries are eliminated from the consolidation.

List of consolidated subsidiaries (3 subsidiaries)

Subsidiary name	Registered address	% of voting rights	% of ownership	% of equity interest
V-Gas Petroleum Corporation	No 1A/8 Chau Van Long Street, Long Diem Residential Group, Long Hung Ward, Dong Nai Province, Viet Nam	51%	51%	51%
Mien Trung Gas Joint Stock Company	Lot 6, Dien Nam – Dien Ngoc Industrial Zone, Dien Ban Dong Ward, Da Nang City, Viet Nam.	51%	51%	51%
Quang Tri Gas One Member Company Limited (*)	Nam Dong Ha Industrial Zone, Nam Dong Ha Ward, Quang Tri Province, Viet Nam	51%	51%	51%

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

(*) Quang Tri Gas One Member Company Limited is the subsidiary, having 100% of capital contributed by Mien Trung Gas Joint Stock Company.

Dependent unit

➢ **Branch of Petro Center Corporation in Binh Dinh**

- Registered address: Hoi Van Village, Hoa Hoi Commune, Gia Lai Province, Viet Nam
- Status of operations: Operating.

1.6 Number of employees: As at 30/06/2026, the Company had 19 employees.

1.7 Comparability of information presented in the financial statements

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Corporate Accounting System (effective from 01/01/2026 and applicable to accounting periods beginning on or after 01/01/2026), replacing Circular No. 200/2014/TT-BTC dated 22/12/2014 and its subsequent amendments.

The consolidated financial statements have been prepared and presented in accordance with Circular No. 43/2026/TT-BTC dated 20/04/2026 amending and supplementing certain articles of Circular No. 202/2014/TT-BTC providing guidance on the preparation and presentation of consolidated financial statements.

Except for items for which Circular No. 43/2026/TT-BTC requires retrospective application, the Company applies all other items in the accompanying Consolidated Financial Statements prospectively. Material changes in the Company's accounting policies and their impact on the consolidated financial statements, if any, are presented in the following notes to the consolidated financial statements:

Foreign currency transactions (Note 4.2)

Held-to-maturity investments (Note 4.4)

Receivables (Note 4.5)

Payables (Note 4.12)

Borrowing costs (Note 4.17)

2. Accounting period and currency used in accounting

The Company's annual accounting period begins on 1 January and ends on 31 December. These interim consolidated financial statements were prepared for the first 6 months of 2026 (starting from 01/01/2026 and ending on 30/06/2026).

Financial statements and accounting transactions are expressed in Vietnamese Dong (VND).

3. Applied accounting standards and accounting system

The Company applies the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System as guided under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Ministry of Finance.

These consolidated financial statements are prepared and presented in accordance with the provisions of Circular No. 202/2014/TT-BTC dated 22/12/2014 and Circular No. 43/2026/TT-BTC dated 20/04/2026 amending and supplementing several articles of Circular No. 202/2014/TT-BTC, issued by the Ministry of Finance.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

4. Summary of significant accounting policies

4.1 Principles and methods of preparing consolidated financial statements

4.1.1 Basis of consolidation

The Company's consolidated financial statements comprise the financial statements of the parent Company and its subsidiaries.

Subsidiaries are entities controlled by the Company. Control is achieved where the Company has the power to govern the financial and operating policies of an investee entity so as to obtain benefits from its activities. The financial statements of subsidiaries are consolidated from the effective date of control up to the date of cease to control.

The financial statements of the subsidiaries are prepared for the same year as the parent company, using consistent accounting policies. Adjustments are made for any differences in accounting policies that may exist to ensure consistency between the subsidiaries and the company.

All intra-company balances and transactions, unrealized profits or losses arising from intra-company transactions, have been eliminated in full when preparing the consolidated financial statements.

4.1.2 Business combinations

Assets, liabilities and contingent liabilities in a subsidiary are measured at fair value at the date of the subsidiary acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

4.1.3 Recognition method of non-controlling interests

Non-controlling interests represent the portion of interest in subsidiaries' net assets not held by the Company and are presented within equity in the consolidated balance sheet, separately from parent shareholders' equity. Non-controlling interests in the net assets of consolidated subsidiaries include: non-controlling interests at the acquisition date which are determined according to the fair value of net assets of subsidiaries at the acquisition date; non-controlling interests in the fluctuations of total equity as from the acquisition date to the beginning of the reporting period and non-controlling interests in the fluctuations of total equity arising in the reporting period. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance

Non-controlling interests represent the portion of profit or loss of subsidiaries not held by the Company, are determined based on the ratio of non-controlling interests and profit after corporate income tax of subsidiaries and are presented separately in the consolidated income statement.

4.2 Exchange rates applied in accounting

Transactions denominated in foreign currencies are translated into VND using the actual exchange rate quoted by the commercial bank where the Company regularly transacts, at the date of the transaction.

At the end of the reporting period, monetary assets and liabilities denominated in foreign currencies (except for the portion of receivables for which an allowance for doubtful debts has been recognized, demand deposits, and borrowings hedged against foreign exchange risk using financial instruments) are revaluated using the average buying/selling transfer rate quoted by the commercial bank where the Company regularly transacts. Foreign-currency demand deposits at banks are revaluated using the

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

average buying/selling transfer rate of the commercial bank where the Company maintains the relevant foreign-currency deposit account.

Exchange differences arising during the period and those resulting from the revaluation of closing balances of foreign currency monetary items are recognized in profit or loss for the period.

4.3 Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

Cash equivalents are short-term investments with original maturities of three months or less from the investment date that are readily convertible to known amounts of cash and are subject to an insignificant risk upon conversion into cash at the end of the accounting period.

Demand deposits and cash equivalents are included in "Cash and cash equivalents" only when the Company has unrestricted access to such funds.

4.4 Financial investments

Held-to-maturity investments

Held-to-maturity investments are investments held to maturity for the purpose of earning periodic interest, comprising: term deposits, valuable papers (treasury bills, promissory notes, certificates of deposit), bonds, preferred shares classified as financial liabilities, loans, and other held-to-maturity investments or investments of a similar nature, excluding derivative instruments.

Held-to-maturity investments are initially recognized at the actual amount paid to acquire the investment. Where a discount or premium arises on acquisition, the Company amortizes such discount or premium to financial income using the straight-line method as appropriate over the term of the investment. Where the periodic amortized premium of a held-to-maturity investment exceeds the periodic income at the nominal interest rate of that investment, the difference is recognized in financial expenses.

An allowance for held-to-maturity investments is made at the reporting date where there is an indication or evidence that a held-to-maturity investment of the Company may be impaired.

4.5 Receivables

Receivables comprise trade receivables and other receivables.

- Trade receivables are trade-related receivables arising from buying-selling transactions between the Company and its customers;
- Other receivables are non-trade receivables which are not related to buying-selling, intra-company transactions.

Receivables are recognized at no more than their recoverable amount, determined as cost less an allowance for doubtful debts. The allowance for doubtful debts represents the estimated loss as at the end of the reporting period for receivables that are overdue, or not yet due but for which there is evidence that the receivable may be impaired because the debtor has died, disappeared, absconded, or is unlikely or unable to settle the debt; has become bankrupt; is undergoing bankruptcy or dissolution proceedings; is being prosecuted, detained or tried; is subject to judgment enforcement; is suffering from a serious illness; enforcement of judgment has been requested but cannot be carried out; a debt-recovery lawsuit has been filed but proceedings have been suspended; or for other reasons.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

For overdue receivables, the Company estimates the allowance based on an ageing analysis, as follows:

- 30% of the value of receivables overdue from 6 months to under 1 year.
- 50% of the value of receivables overdue from 1 year to under 2 years.
- 70% of the value of receivables overdue from 2 years to under 3 years.
- 100% of the value of receivables overdue for 3 years or more.

Receivables are monitored in detail by original term, remaining term at the end of the accounting period, by original currency and by debtor.

4.6 Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories comprises costs of purchase, costs of conversion and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

The quantity and value of inventories issued are determined on a transaction-by-transaction basis and accounted for using the weighted average method

An allowance for decline in the value of inventories is recognized for each inventory item where its net realizable value is lower than its cost.

4.7 Tangible fixed assets

Cost

Tangible fixed assets are stated at cost less accumulated depreciation.

Cost comprises the purchase price and all costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Company.

Subsequent costs are recognized as part of the cost of a tangible fixed asset only when it is determined that such costs increase the future economic benefits derived from the use of the asset beyond its originally assessed standard of performance. Costs that fail to meet this criterion are recognized as an expense in the period.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Depreciation

Tangible fixed assets are depreciated using the straight-line method over their estimated useful life. The depreciation periods are consistent with Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance, as follows:

Kinds of asset	Depreciation period (years)
Buildings, architectures	5 – 30
Machinery, equipment	*5 – 20*
Motor vehicles	6 – 10
Office equipment	3 - 8
Other tangible fixed assets	5-15

4.8 Intangible fixed assets

Cost

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset and bring it to the condition necessary for it to be capable of operating in the manner intended by the Company.

Subsequent costs relating to intangible fixed assets are recognized as part of the cost of the asset only when it is determined that such costs increase the future economic benefits of the asset beyond its originally assessed level of performance. Other subsequent costs relating to intangible fixed assets are recognized as an expense in the period.

Land use rights

Intangible fixed assets being land use rights include:

- Land use rights granted by the State for a fee, or acquired through a lawful transfer of land use rights (including land use rights with a definite term and land use rights with an indefinite term);
- Prepaid land rental (either paid for the entire lease term or prepaid for multiple years, with at least five years of the prepaid lease term remaining) under land lease agreements entered into before the effective date of the 2003 Land Law, for which a land use right certificate has been issued by the competent authority.

The cost of land use right includes all the costs directly attributable to the putting of land into the ready-for-use state.

Amortization

Intangible fixed assets being land use rights with an indefinite term are not amortized. For land use rights with a definite term, the amortization period is the period over which the Company is permitted to use the land.

Other intangible fixed assets are amortized using the straight-line method over their estimated useful lives. The amortization periods are consistent with Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance, as follows:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Kind of asset	Amortization period (years)
Brand of products	3

4.9 Investment property

Investment property leased out under operating leases is stated at cost less accumulated depreciation. Investment property held for capital appreciation is stated at carrying amount less any impairment loss.

The cost of investment property comprises the purchase price and directly attributable costs incurred by the Company, or the fair value of other consideration given in exchange, to bring the investment property to the condition necessary for it to be capable of operating in the manner intended by the Company.

The depreciation policy for investment property leased out under operating leases is consistent with the Company's depreciation policy for fixed assets of the same category. Accordingly, investment property leased out under operating leases is depreciated using the straight-line method over its estimated useful life. Depreciation periods are consistent with Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance, as follows:

Kind of asset	Depreciation period (years)
Long-term land use rights	Not amortized
Buildings, architectures	20 - 25

4.10 Construction in progress

Construction in progress reflects costs incurred on capital construction projects (including new purchases, new construction, periodic repairs, upgrades and renovations) relating to fixed assets and investment property, and costs of nurturing and caring for biological assets during the construction period prior to maturity. These costs are directly attributable to assets that are in progress, not yet completed, or completed but not yet put into use as at the end of the reporting period.

4.11 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses. These are expenditures that have been incurred but relate to the operations of more than one accounting period and are therefore allocated to the respective accounting periods on an appropriate basis. The Company's primary prepaid expenses comprise:

- Tools and supplies put into use, allocated on a straight-line basis over a period of up to 3 years;
- Compensation costs for site clearance of the leased land are amortized in accordance with the straight-line method over the lease term of the land lease contract;
- Costs of empty cylinders, costs of inspecting empty cylinders are amortized in accordance with the straight-line method for a period of 10 years and 5 years respectively;
- Insurance premium is amortized over term of insurance contract;
- Other prepaid expenses: The Company selects an appropriate allocation method and allocation basis over the period in which economic benefits are expected to be generated based on the nature and extent of the prepaid expenses.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

4.12 Leases

Operating leases are leases of fixed assets under which substantially all the risks and rewards incidental to ownership of the assets lie with the lessor. Lease payments under operating leases are recognized in the Income Statement on a straight-line basis over the lease term.

4.13 Deferred corporate income tax

Deferred corporate income tax is determined for temporary differences at the end of the accounting period between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax is recognized for all temporary differences, except for temporary differences arising from the initial recognition of an asset or liability in a transaction that does not affect either accounting profit or taxable profit (tax loss) at the time of the transaction.

Deferred tax liabilities are recognized for all taxable temporary differences, while deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which deductible temporary differences, unused tax losses and unused tax incentives can be utilized. The carrying amount of deferred tax assets is reviewed at the end of the accounting period to ensure that sufficient taxable profit will be available to enable part or all of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are reviewed at the end of the accounting period and are recognized to the extent that it has become probable that future taxable profit will allow such previously unrecognized deferred tax assets to be utilized.

Deferred tax is measured at the tax rates that are expected to apply in the year the asset is realized or the liability is settled, based on tax rates that have been enacted or substantively enacted as at the end of the accounting period.

Deferred tax assets and deferred tax liabilities are offset when the taxable temporary differences and deductible temporary differences relate to the same taxable entity and are settled with the same tax authority.

4.14 Payables

Payables comprise trade payables and other payables.

- Trade payables are trade-related payables, arising from buying-selling transactions between the Company and its suppliers;
- Other payables are non-trade payables, which are not related to buying-selling, intra-company transactions.

Payables are recognized at cost, which is not less than the amount required to settle the obligation, and are classified as current and non-current based on their remaining term as at the reporting date.

Payables are monitored in detail by creditor, original term, remaining term and original currency.

4.15 Accrued expenses

Accrued expenses are recognized for amounts to be paid in the future relating to goods or services already received from suppliers, or already supplied to customers, during the reporting period but not yet actually paid because the required supporting documents and accounting records are not yet available. The Company's principal accrued expenses include:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

- Accrued interest expense, determined based on the interest rate specified in the loan agreement, the principal amount and the actual borrowing period;
- Accrued electricity expense, determined based on the electricity notices.

4.16 Unearned revenue

Unearned revenue comprises amounts received in advance by the Company for one or more accounting periods in respect of the lease of assets, and other unearned revenue (such as revenue corresponding to the value of goods or services, or discounts to be granted to customers under a loyalty programme, etc.).

Based on the nature of the amounts received in advance, the Company selects and consistently applies an allocation method and basis appropriate to the stage of completion of the related performance obligations and the economic substance of the transaction.

4.17 Borrowings and finance lease liabilities

Borrowings and finance lease liabilities are stated at cost and classified as current and non-current based on their remaining term at the end of the accounting period.

The Company monitors borrowings and finance lease liabilities by creditor, loan agreement, original term, remaining term and original currency.

Borrowing costs

Before 01/01/2026, borrowing costs (comprising interest expense and other costs directly attributable to borrowings) were recognized as operating expenses in the period in which they were incurred.

From 01/01/2026, borrowing costs directly attributable to a loan (other than interest payable), such as appraisal fees, audit fees, loan documentation costs and loan arrangement fees, are amortized over the term of the loan.

Capitalization of borrowing costs

Borrowing costs are capitalized in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs".

Borrowing costs relating to specific borrowings used solely for the investment in, construction of, or creation of a specific asset of the Company are capitalized as part of the cost of that asset. For general borrowings, the amount of borrowing costs eligible for capitalization during the accounting period is determined by applying a capitalization rate to the weighted average cumulative expenditure incurred on the investment in, construction of, or production of that asset.

Capitalization of borrowing costs is suspended during periods in which active development of a qualifying asset is interrupted, unless such interruption is a necessary part of the process. Capitalization ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

Borrowing costs relating to loans used to invest in subsidiaries, joint ventures or associates are not capitalized.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

4.18 Owner's equity

Share capital reflects the actual capital contributed by shareholders.

Profit distribution

Undistributed after-tax profit reflects the Company's operating results (profit or loss) after corporate income tax and the distribution of profits or treatment of losses.

After-tax profit is appropriated to funds and distributed to shareholders in accordance with the Company's Charter or the Resolution of the General Meeting of Shareholders.

Dividends and profits paid to shareholders shall not exceed undistributed after-tax profit, with consideration given to non-cash items included in undistributed after-tax profit that may affect cash flows and the Company's ability to pay dividends.

4.19 Revenue and other income

- Revenue from the sale of goods and the rendering of services is recognized when the Company has obtained, or will obtain, economic benefits, the amount of revenue can be reliably measured, and the following conditions are also met:
  - ✓ Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer and there is no significant uncertainty regarding the sale price or the possibility of return of the goods;
  - ✓ Revenue from the rendering of services is recognized when the services have been completed. Where services are rendered over multiple accounting periods, revenue for each period is recognized based on the stage of completion of the services at the end of the reporting period.
- Financial income is recognized when the amount of income can be reliably measured and it is probable that economic benefits will flow to the Company from the transaction.
  - ✓ Interest income is recognized on a time-proportion basis using the effective interest rate;
  - ✓ Dividends on shares deposited with the Vietnam Securities Depository and Clearing Corporation (VSDC) are recognized on the record date. Dividends and profits distributed by other companies are recognized when the Company's right to receive the dividends or profits is established.
  - ✓ Share dividends are not recognized as financial income. Dividends received relating to the period before the investment date are recorded as a reduction in the carrying amount of the investment.
- Other income comprises income arising from activities other than the Company's operating activities and is recognized when it can be reliably measured and it is probable that economic benefits will flow the Company.

4.20 Revenue deductions

Revenue deductions include trade discounts, sales rebates and sales returns.

In case where revenue is recognized in during the period but the corresponding revenue deductions arise after the reporting date, revenue shall be decreased in accordance with the following principles:

- If the corresponding deductions arise before the date of releasing the financial statements, they are charged against revenue of the reporting period;

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

- If the corresponding revenue deductions arise after the date of releasing the financial statements, they are charged against revenue of the next reporting period.

4.21 Cost of goods sold

Cost of products, goods sold and services rendered is recognized in the correct accounting period in accordance with the matching principle and conservatism principle.

Costs of inventories and services rendered which are incurred in excess of the ordinary level are charged out to cost of goods sold in the period, not to the production cost of goods and services.

The value of inventory shortages and losses, net of any compensation received, is recognized in cost of goods sold for the period.

4.22 Financial expenses

Financial expenses reflect expenses incurred in financial activities, including expenses or losses relating to financial investments, costs of purchasing trading securities, borrowing costs that are not eligible for capitalization, losses on disposal of financial investments, transaction costs on the sale of financial investments; the excess of the early redemption price of issued bonds over their carrying amount; the allowance for diminution in value of trading securities and the allowance for impairment of investments in other entities; foreign exchange losses arising on the sale of foreign currency or on the retranslation of period-end monetary items denominated in foreign currency; settlement discounts granted to buyers, etc.

4.23 Selling expenses and administrative expenses

Selling expenses reflect the expenses actually incurred in the sale of products and goods and the rendering of services.

Administrative expenses reflect the expenses actually incurred in connection with the general administration of the Company.

4.24 Corporate income tax expense

Corporate income tax expense comprises current tax expense and deferred tax expense.

Current corporate income tax expense comprises current CIT expense determined in accordance with the Law on Corporate Income Tax, and top-up tax expense determined in accordance with the global minimum tax rules.

Deferred corporate income tax expense is the amount of corporate income tax payable in future periods arising from the recognition of a deferred tax liability during the period or the reversal of a deferred tax asset recognized in prior periods.

4.25 Financial instruments

Initial recognition

Financial assets

At initial recognition, a financial asset is recognized at cost plus transaction costs directly attributable to the acquisition of the financial asset. The Company's financial assets comprise cash on hand, short-term deposits, financial investments, trade receivables and other receivables.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Financial liabilities

At initial recognition, a financial liability is recognized at cost plus transaction costs directly attributable to the issuance of such liability. The Company's financial liabilities comprise loans, trade payables, accrued expenses and other payables.

Subsequent measurement

Currently, there are no requirements for the subsequent measurement of financial instruments.

4.26 Applicable tax rates and other statutory obligations

- Value Added Tax (VAT): LPG is subject to VAT rate of 10%. Other goods, services are subject to VAT rates in accordance with current regulations.

  From 01/07/2025 to 31/12/2026, the VAT rate for LPG is reduced to 8% in accordance with Decree No. 174/2025/ND-CP dated 30/06/2025 issued by the Government.

- Corporate Income Tax (CIT): Applicable CIT rate is 20%.

  For income derived from the gas extraction warehouse project in Tam Hiep port logistics industrial park, Tam Hiep Commune, Nui Thanh District, Quang Nam Province (belonging to Mien Trung Gas Joint Stock Company): the Company is entitled to CIT rate of 10% for 15 years as from the time the investment project generates revenue; CIT exemption for 4 years and a 50% reduction in the CIT amount payable for the next 9 years from the first taxable income-making year. The year 2019 is the first year the project has generated revenue. The year 2024 is the first year the Company has generated taxable income from the project. The above incentive is applied for new investment projects located in areas with exceptionally difficult socio-economic conditions, under the Investment Certificate (project code 333321000130) which was issued on 10/04/2015 and was first amended on 16/11/2015.

- Other taxes and statutory obligations are fulfilled in accordance with the prevailing regulations.

4.27 Related parties

Parties are considered to be related if one party has the ability (directly or indirectly) to control, or exercise significant influence over, the other party in making financial and operating policy decisions.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Currency: VND

5. Cash

Cash and cash equivalents not subject to restriction on use	30/06/2026	01/01/2026
Cash on hand	3,310,143,942	6,918,901,221
Demand deposits	61,370,249,309	85,368,517,848
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoi An Branch	*55,224,914,403*	*55,670,020,653*
- At other credit institutions	*6,145,334,906*	*29,698,497,195*
Total	**64,680,393,251**	**92,287,419,069**

6. Held-to-maturity investments

	30/06/2026			01/01/2026		
	Cost	Recoverable value (i)	Allowance	Cost	Recoverable value (i)	Allowance
Deposits for over 3 months and no more than 12 months	271,509,345,612	271,509,345,612	-	217,895,710,683	217,895,710,683	-
- At Vietnam Public Joint Stock Commercial Bank -	*97,142,071,229*	*97,142,071,229*	-	*154,163,806,574*	*154,163,806,574*	-
- At Southeast Asia Commercial Joint Stock	*36,612,745,206*	*36,612,745,206*	-	-	-	-
- At Nam A Commercial Joint Stock Bank - Da Nang	*137,754,529,177*	*137,754,529,177*	-	*63,731,904,109*	*63,731,904,109*	-
Total	**271,509,345,612**	**271,509,345,612**	-	**217,895,710,683**	**217,895,710,683**	-

(i) As at 30/06/2026, the Company's held-to-maturity investments are bank deposits. The Management assesses that these deposits have not been lost or impaired in value.

- The period-end value of the demand deposits being pledged as collateral for loans, guarantee and issuance of L/C at Nam A Commercial Joint Stock Bank - Da Nang Branch, Southeast Asia Commercial Joint Stock Bank - Da Nang Branch and Vietnam Public Joint Stock Commercial Bank - Da Nang Branch is VND264,457,410,959.

7. Short-term trade receivables

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
Mien Trung Gas Retail One Member Company Limited	84,045,052,336	(84,045,052,336)	84,045,052,336	(84,045,052,336)
Others	200,059,083,930	(19,210,709,635)	207,135,118,832	(19,210,709,635)
Total	**284,104,136,266**	**(103,255,761,971)**	**291,180,171,168**	**(103,255,761,971)**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

- VND235,365,564,348 out of the total trade receivables as at 30/06/2026 was pledged as security for loans, guarantee and issuance of L/C at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Quang Nam Branch.

Trade receivables from related parties

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
An Thang Mai Trading and Service JSC	4,128,302,958	-	4,922,875,776	-
Thoi Dai Gas JSC	8,107,983,644	-	9,422,079,441	-
Phuc Tin Gas JSC	4,968,292,216		5,686,855,308	
Total	**17,204,578,818**	**-**	**20,031,810,525**	**-**

8. Short-term prepayment to suppliers

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
Prepayment for purchase of shares (*)	34,738,200,000	-	34,738,200,000	-
- Ms. Nguyen Thi thanh Trang	*20,597,727,272*	-	*20,597,727,272*	-
- Ms. Ngo Thi Sach	*4,349,009,092*	-	*4,349,009,092*	-
- Mr. Bui Cong Duong	*3,672,000,000*	-	*3,672,000,000*	-
- The others	*6,119,463,636*	-	*6,119,463,636*	-
Others	11,305,415,539	-	11,130,850,097	-
Total	**46,043,615,539**	**-**	**45,869,050,097**	**-**

(*) These represent the 90% prepayments for the purchase of 99% of the shares of An Thang Mai Trading and Service Joint Stock Company, Ha Huong Phat Joint Stock Company, and Dai Su Gas Joint Stock Company according to contracts No. 01/2023-HDCNCP, 02/2023-HDCNCP, 03/2023-HDCNCP, 04/2023-HDCNCP, 05/2023-HDCNCP, 06/2023-HDCNCP, 07/2023-HDCNCP, 08/2023-HDCNCP and 09/2023-HDCNCP dated 10/08/2023. The total acquisition value for the 99% of the shares of An Thang Mai Trading and Service Joint Stock Company, Ha Huong Phat Joint Stock Company, and Dai Su Gas Joint Stock Company is VND19,000,000,000; VND9,500,000,000 and VND10,098,000,000 respectively. The transfer completion schedule was originally Q1/2024. On 31/12/2025, Mien Trung Gas Joint Stock Company and the transferors signed contract addenda adjusting the completion schedule to Q2/2026. Mien Trung Gas Joint Stock Company expects to complete the transfer in Q3/2026.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Prepayments to suppliers who are related parties

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
Prepayment for purchase of shares	20,597,727,272	-	20,597,727,272	
- Ms. Nguyen Thi thanh Trang	*20,597,727,272*	-	*20,597,727,272*	
Total	**20,597,727,272**	**-**	**20,597,727,272**	**-**

9. Other receivables

a. Short-term

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
Advances receivable from employees (*)	1,410,164,417	-	2,569,277,448	-
Deposits, collaterals	1,561,500,000	-	13,999,000,000	-
- Phuc Tin Gas JSC (**)	*1,560,000,000*	-	*1,560,000,000*	-
- The others	*1,500,000*	-	*12,439,000,000*	-
SCT (Vietnam) Gas Co., Ltd	771,927,748	(771,927,748)	771,927,748	(771,927,748)
Other receivables	230,712,276	-	351,253,998	-
Total	**3,974,304,441**	**-**	**17,691,459,194**	**-**

(*) These are advances provided by the Company to employees to perform production and business tasks. These advances will be repaid or recovered if not fully spent upon completion or conclusion of the assigned work.

Other short-term receivables from related parties

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
Deposits, collaterals	1,560,000,000	-	1,560,000,000	-
- Phuc Tin Gas JSC	*1,560,000,000*	-	*1,560,000,000*	-
Total	**1,560,000,000**	**-**	**1,560,000,000**	**-**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

b. Long-term

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
Deposits, collaterals	7,457,972,727	-	7,457,972,727	-
- Phuc Tin Gas JSC (**)	*7,367,272,727*	-	*7,367,272,727*	-
- The others	*90,700,000*	-	*90,700,000*	-
Total	**7,457,972,727**	-	**7,457,972,727**	-

(***) On 01/04/2019, V-Gas Petroleum Corporation entered into Contract No. 01/HDTTS with Phuc Tin Gas Joint Stock Company to rent the empty gas cylinder production line system. The deposit amount is VND20,000,000,000 and is gradually deducted from the annual asset rental payments.

Other long-term receivables from related parties

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
Deposits, collaterals	7,367,272,727	-	7,367,272,727	-
- Phuc Tin Gas JSC	*7,367,272,727*	-	*7,367,272,727*	-
Total	**7,367,272,727**	-	**7,367,272,727**	-

10. Bad debts

	30/06/2026			01/01/2026		
	Cost	**Recoverable value**	**Reason for making allowance**	**Cost**	**Recoverable value**	**Reason for making allowance**
Trade receivables	**103,255,761,971**	-		**103,255,761,971**	-	
- Mien Trung Gas Retail One Member	84,045,052,336	-	Overdue	84,045,052,336	-	Overdue
- Others	19,210,709,635	-	Overdue	19,210,709,635	-	Overdue
Other receivables	**771,927,748**	-		**771,927,748**	-	
- SCT (Vietnam) Gas Co., Ltd	771,927,748	-	Overdue	771,927,748	-	Overdue
Total	**104,027,689,719**	-		**104,027,689,719**	-	

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

11. Inventories

	30/06/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
Materials, raw materials	4,556,744,758	-	3,829,383,956	-
Tools, instruments	5,561,805,575	-	8,621,886,144	-
Work in process	317,828,927	-	880,622,771	-
Finished products	198,806,675	-	143,286,078	-
Merchandise goods	35,138,259,168	-	33,955,245,881	-
Total	**45,773,445,103**	**-**	**47,430,424,830**	**-**

- Out of the total inventories as at 30/06/2026; VND45,460,901,351 has been pledged as security for loans, guarantee and issuance of L/C at Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoi An Branch.
- There are no inventories which were unsold, in poor quality, slow-moving as at 30/06/2026.

12. Prepaid expenses

a. Short-term

	30/06/2026	01/01/2026
Tool, instrument expenses	1,645,831,674	1,394,520,428
Insurance expense	878,968,286	695,784,310
Guarantee fee, bank charge	554,182,962	351,065,097
Gas filling station lease expenses	745,469,081	-
Land rent	1,252,102,001	-
Others	1,516,075,921	1,690,275,427
Total	**6,592,629,925**	**4,131,645,262**

b. Long-term

	30/06/2026	01/01/2026
Empty cylinder inspection expenses	3,396,377,387	4,150,546,600
Expenses for acquiring the business exploitation rights (i)	5,558,385,394	6,187,636,570
Allocated empty cylinder expenses	277,117,141,454	279,783,602,875
Empty cylinder maintenance expenses	6,945,645,121	9,065,009,089
Land rent (ii)	14,698,792,763	14,977,524,395
Others	11,359,415,196	12,462,100,962
Total	**319,075,757,315**	**326,626,420,491**

(i) This is the amount of expense that V-Gas Petroleum Corporation had to pay to acquire the right to have direct business with the agencies of Le Thien Phu Trading – Services Company Limited in the market of Ba Ria – Vung Tau Province under Contract No. 09/2020/HDVGASDX-LTP dated 25/09/2020 for assignment of the right to deal, manage and exploit customers. The amortization period is 10 years in

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

compliance with Resolution of the General Shareholder Meeting No. 01/09/2022/NQ-VGAS dated 01/09/2022.

(ii) Land rents as at 30/06/2026 comprise:

Location	Term (Years)	Expiry date	Area (m^2)	Amount
- Lot No. 4, Dien Nam – Dien Ngoc IZ, Dien Ban Dong Ward, Da Nang City, Viet Nam	10	30/06/2027	11,556	146,914,290
- Lot No. 6, Dien Nam – Dien Ngoc IZ, Dien Ban Dong Ward, Da Nang City, Viet Nam	15	31/12/2035	3,150	486,415,766
- Lot No. 6, Dien Nam – Dien Ngoc IZ, Dien Ban Dong Ward, Da Nang City, Viet Nam	25	23/10/2046	980	321,727,140
- Tam Hiep Port Logistics Industrial Zone, Tam Hiep Commune, Da Nang City, Viet Nam	50	15/06/2066	48,980	13,743,735,567
Total				**14,698,792,763**

13. Tangible fixed assets

	Builidngs, architectures	Machinery, equipment	Motor vehicles	Office equipment	Other fixed assets	Total
Cost						
Beginning balance	133,946,708,353	547,052,351,245	95,941,343,648	801,428,136	1,348,163,182	779,089,994,564
Increase in the year	145,236,364	2,280,510,000	5,972,721,747	-	-	8,398,468,111
Sold, disposed	-	-	-	-	-	-
Ending balance	**134,091,944,717**	**549,332,861,245**	**101,914,065,395**	**801,428,136**	**1,348,163,182**	**787,488,462,675**
Depreciation						
Beginning balance	47,764,370,625	276,393,940,627	51,536,325,917	577,685,212	1,054,694,323	377,327,016,704
Charge for the period	2,800,123,441	14,974,875,530	4,014,863,889	29,824,110	23,274,998	21,842,961,968
Sold, disposed	-	-	-	-	-	-
Ending balance	**50,564,494,066**	**291,368,816,157**	**55,551,189,806**	**607,509,322**	**1,077,969,321**	**399,169,978,672**
Net book value						
Beginning balance	86,182,337,728	270,658,410,618	44,405,017,731	223,742,924	293,468,859	401,762,977,860
Ending balance	**83,527,450,651**	**257,964,045,088**	**46,362,875,589**	**193,918,814**	**270,193,861**	**388,318,484,003**

- As at 30/06/2026, tangible fixed assets with a carrying value of VND247,478,869,661 have been mortgaged as collateral for loans, guarantees, and L/C issuance.
- Cost of tangible fixed assets fully depreciated but still in active use as at 30/06/2026 was VND50,051,783,177.
- List of assets accounting for 10% of total existing tangible fixed assets:

	30/06/2026			01/01/2026		
Asset name	Cost	Accumulated depreciation	Net book value	Cost	Accumulated depreciation	Net book value
Two spherical tanks (1,500 tons)	146,587,380,343	55,754,254,863	90,833,125,480	146,587,380,343	52,326,589,749	94,260,790,594

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

14. Intangible fixed assets

Intangible fixed assets as at 30/06/2026 of the Company are brand names which were fully amortized but are still in active use with historical cost of VND2,818,181,818.

15. Leased investment property

	Land use rights	Buildings, architectures	Total
Cost			
Beginning balance (*)	110,776,936,778	4,406,407,257	115,183,344,035
Newly-purchased (**)	20,500,000,000	672,912,500	21,172,912,500
Self-constructed (***)		999,225,000	999,225,000
Demolished			-
Ending balance	**131,276,936,778**	**6,078,544,757**	**137,355,481,535**
Amortzation and depreciation			
Beginning balance	-	66,614,076	66,614,076
Charge for the period	-	129,868,150	129,868,150
Demolished	-	-	-
Ending balance	-	**196,482,226**	**196,482,226**
Net book value			
Beginning balance	110,776,936,778	4,339,793,181	115,116,729,959
Ending balance	**131,276,936,778**	**5,882,062,531**	**137,158,999,309**

(*) These are long-term land use right and house at No. 68-70-74-76 Le Duan Street, Hai Chau Ward, Da Nang City.

(**) These are long-term land use right and house at No. 72 Le Duan Street, Hai Chau Ward, Da Nang City.

(***) This represents the value of renovating and upgrading house at No. 70-72 Le Duan Street, Hai Chau Ward, Da Nang City for lease purposes.

- As at 30/06/2026, all of the above leased investment properties were pledged, mortgaged as security for loans, guarantees and issuance of L/Cs at Vietnam Public Joint Stock Commercial Bank - Da Nang Branch and Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoi An Branch.
- There are no fully depreciated investment properties that remain leased at the end of the period.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

16. Construction in progress

	30/06/2026		01/01/2026	
	Cost	**Recoverable value**	**Cost**	**Recoverable value**
Construction in progress	1,598,812,270	1,598,812,270	2,223,197,455	2,223,197,455
- Capital construction	1,598,812,270	1,598,812,270	2,134,581,615	2,134,581,615
+ LPG tank system	*983,016,111*	*983,016,111*	*983,016,111*	*983,016,111*
+ Other projects	*615,796,159*	*615,796,159*	*1,151,565,504*	*1,151,565,504*
- Others	-	-	88,615,840	*88,615,840*
Total	**1,598,812,270**	**1,598,812,270**	**2,223,197,455**	**2,223,197,455**

17. Deferred income tax assets

	30/06/2026	01/01/2026
Tax rate used to measure deferred income tax assets	20%	20%
Deferred income tax assets related to deductible temporary differences	30,031,155,015	30,197,268,062
Deferred income tax assets	**30,031,155,015**	**30,197,268,062**

18. Goodwill

	First 6 months of 2026	First 6 months of 2025
Beginning balance	665,259,710	1,197,467,482
Amortized in the period	266,103,886	266,103,886
Ending balance	**399,155,824**	**931,363,596**

19. Short-term trade payables

	30/06/2026	01/01/2026
Branch of Vietnam Gas Corporation - Joint Stock Company - Gas Product Trading Company	499,754,274,052	377,436,232,055
Others	16,420,690,607	13,126,089,783
Total	**516,174,964,659**	**390,562,321,838**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Short-term trade payables to related parties

	30/06/2026	01/01/2026
Mai Han Phat Gas Joint Stock Company	148,244,069	363,000,000
An Thang Mai Trading and Service Joint Stock Company	24,550,483	21,292,800
Total	**172,794,552**	**384,292,800**

20. Short-term advances from customers

	30/06/2026	01/01/2026
Nguyen Thuoc Gas Agency	999,958,460	-
Nguyen Van Trinh Household Business	1,001,792,333	-
Minh Hung Gas	1,595,897,341	-
Others	4,522,310,909	2,419,400,654
Total	**8,119,959,043**	**2,419,400,654**

21. Taxes and amounts receivable from, payable to the State

	Beginning balance		Incurred in the period	Actually paid in the period	Ending balance	
	Receivable	Payable			Receivable	Payable
VAT	-	912,934,227	1,880,304,990	2,341,917,551	-	451,321,666
CIT	814,310,084	5,374,581,014	11,606,057,307	6,140,578,177	341,199,676	10,366,949,736
PIT	84,345,340	27,415,803	494,153,319	472,117,771	72,591,332	37,697,343
Land & house tax, land rent	-	-	2,189,994,070	1,097,160,700	-	1,092,833,370
Other taxes	-	-	858,382,655	858,782,655	400,000	-
Total	**898,655,424**	**6,314,931,044**	**17,028,892,341**	**10,910,556,854**	**414,191,008**	**11,948,802,115**

The Company's tax returns would be subject to examination of tax authorities. The tax amounts reported in these financial statements could be changed under decision of the tax authorities.

22. Short-term unearned revenue

	30/06/2026	01/01/2026
Unearned revenue from investment property lease	650,000,000	650,000,000
Total	**650,000,000**	**650,000,000**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

23. Other payables

a. Short-term

	30/06/2026	01/01/2026
Trade union fee	43,844,310	17,639,800
Social, Health, and Unemployment Insurance	208,800	-
Payable remuneration for the Boad of Directors and Board of Supervisors (*)	-	1,337,600,000
Short-term deposits, collaterals received (**)	48,905,886,696	45,438,130,259
- Phuong Thien Hung Gas Extraction JSC	*5,299,501,321*	*5,372,157,823*
- Others	*37,735,052,910*	*40,065,972,436*
Other payables	125,568,365	135,341,030
Total	**43,204,175,706**	**46,928,711,089**

(*) Refer to Note 42d.

(**) This represents the deposit received when the Company delivers gas cylinders to customers. This amount is allocated to business results during the period in accordance with the term and conditions of each specific deposit contract. In particular, for gas cylinders received by the Company from counterparties, the Company recognizes the allocation to business results during the period after offsetting against the corresponding deposit allocation paid by the Company to the counterparties.

Other short-term payables to related parties

	30/06/2026	01/01/2026
Short-term deposits, collaterals received	376,295,131	452,040,133
- An Thang Mai Trading and Service Joint Stock Company	*135,509,179*	*148,544,179*
- Thoi Dai Gas Joint Stock Company	*1,800,000*	*1,980,000*
- Phuc Tin Gas Joint Stock Company	238,985,952	301,515,954
Total	**376,295,131**	**452,040,133**

b. Long-term

	30/06/2026	01/01/2026
Long-term deposits, collaterals received	560,000,000	260,000,000
- O Lang Vien Co., Ltd (*)	*300,000,000*	-
- Thuong Phat One Member Co., Ltd (**)	*260,000,000*	*260,000,000*
Total	**560,000,000**	**260,000,000**

(*) This represents the deposit amount under the lease contract for land use rights and land-attached assets dated 27/02/2026 at No. 70-72 Le Duan Street, Hai Chau Ward, Da Nang City for business outlet. Lease term: from 01/04/2026 to 31/12/2031.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

(**) This represents the deposit amount under the lease contract for land use rights and land-attached assets No. 01/HĐ/2025 dated 15/06/2025 at No. 74-76 Le Duan Street, Hai Chau Ward, Da Nang City for business outlet. Lease term: from 15/06/2025 to 14/06/2030.

24. Short-term loans and finance lease liabilities

	Beginning balance	Increase in the period	Decrease in the period	Ending balance
- Joint Stock Commercial Bank for Investment and Development of Vietnam -Hoi An Branch (*)	*202,100,000,000*	*980,220,000,000*	*996,100,000,000*	*186,220,000,000*
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Nam Branch	*127,370,000,000*	*98,500,000,000*	*225,870,000,000*	-
- Vietnam Commercial Joint Stock Bank for Industry and Trade - Da Nang Branch	*40,000,000,000*	*3,000,000,000*	*43,000,000,000*	-
Total	**369,470,000,000**	**1,081,720,000,000**	**1,264,970,000,000**	**186,220,000,000**

(*) Obtaining short-term loans from Joint Stock Commercial Bank for Investment and Development of Vietnam -Hoi An Branch under the following contracts

- Credit contract No. 01/2025/1786362/HDTD signed on 01/08/2025 with Petro Center Corporation, with a credit limit of: VND150,000,000,000; interest rate is determined in each specific credit contract based on the Bank's interest rate policy from time to time. The credit limit term is from 01/08/2025 to 31/07/2026. Loan purpose: Supplementing working capital, guarantees, and L/C issuance.
- Credit contract No. 01/2025/590188/HDTD signed on 16/07/2025 with Mien Trung Gas Joint Stock Company, with a credit limit of: VND250,000,000,000; interest rate is determined in each specific credit contract based on the Bank's interest rate policy from time to time. The credit limit term is 12 months from the contract date or until the end of 31/07/2026. Loan purpose: Supplementing working capital, guarantees, and L/C issuance.
- Credit contract No. 01/2025/649780/HDTD signed on 31/07/2025 with V-Gas Petroleum Corporation, with a credit limit of: VND100,000,000,000; interest rate is determined in each specific credit contract based on the Bank's interest rate policy from time to time. The credit limit term is 12 months from the contract date or until the end of 31/07/2026. Loan purpose: Supplementing working capital, guarantees, and L/C issuance.

25. Deferred corporate income tax liabilities

	30/06/2026	01/01/2026
CIT rate used to determine deferred income tax liabilities	20%	20%
Deferred income tax liabilities arising from taxable temporary differences	6,321,071,684	7,804,473,993
Total	**6,321,071,684**	**7,804,473,993**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

26. Owners' equity

a. Statement of changes in owners' equity

	Share capital	Undistributed profit after tax
As at 01/01/2025	**463,362,780,000**	**(49,000,567,997)**
Profit/(loss) for the period	-	20,661,382,584
Profit distribution	-	-
As at 31/12/2025	**463,362,780,000**	**(28,339,185,413)**
As at 01/01/2026	**463,362,780,000**	**(28,339,185,413)**
Profit/(loss) for the period	-	32,945,659,821
Profit distribution	-	-
As at 30/06/2026	**463,362,780,000**	**4,606,474,408**

b. Breakdown of share capital

	30/06/2026	01/01/2026
Mr. Nguyen Tien Lang	162,179,320,000	162,179,320,000
Ms. Nguyen Thi Bich Thuy	92,675,420,000	92,675,420,000
Lemon Gas Co., Ltd	92,670,700,000	92,670,700,000
Other shareholders	115,837,340,000	115,837,340,000
Total	**463,362,780,000**	**463,362,780,000**

c. Capital transactions with the owners and distribution of dividend, profit

	First 6 months of 2026	First 6 months of 2025
Share capital		
- Beginning balance	463,362,780,000	463,362,780,000
- Increase in the period	-	-
- Decrease in the period	-	-
- Ending balance	463,362,780,000	463,362,780,000
Dividends paid	-	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

d. Shares

	30/06/2026 Shares	01/01/2026 Shares
Number of shares registered for issuance	46,336,278	46,336,278
Number of shares issued publicly	46,336,278	46,336,278
- Common shares	*46,336,278*	*46,336,278*
- Preferred shares (classified as owners' equity)	-	-
Treasury shares	-	-
- Common shares	-	-
- Preferred shares (classified as owners' equity)	-	-
Number of outstanding shares	46,336,278	46,336,278
- Common shares	*46,336,278*	*46,336,278*
- Preferred shares (classified as owners' equity)	-	-
Par value of outstanding shares: VND10,000 each		

e. Undistributed profit after tax

	First 6 months of 2026	First 6 months of 2025
Profit brought forward	(28,339,185,413)	(49,000,567,997)
Distribution of profit	32,945,659,821	10,135,915,632
Profit distribution	-	-
Undistributed profit after tax	**4,606,474,408**	**(38,864,652,365)**

f. Dividend

The 2026 Annual General Shareholders' Meeeting held on 24/04/2026 resolved not to pay dividend.

27. Non-controlling interests

	First 6 months of 2026	First 6 months of 2025
Beginning balance	256,019,081,125	254,449,720,486
Increase in the period	9,409,483,440	(1,605,240,935)
- From business results in the period	*9,409,483,440*	*(1,605,240,935)*
Decrease in the period	-	-
Ending balance	**265,428,564,565**	**252,844,479,551**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

28. Items off the statement of financial position

a. Gas cylinders received from the counterparties

	30/06/2026	01/01/2026
Number of empty gas cylinders	55,322	55,322
- 12-kg cylinders	*54,322*	*54,322*
- 45-kg cylinders	*1,000*	*1,000*

These empty gas cylinders are of the counterparties (i.e. the gas trading companies) and received by the Company for business activities. Characteristic of the gas trading activities is that the cylinders are always rotated between the warehouse and the agents of the Company. To receive the cylinders, the Company is required to pay a security deposit and this amount is allocated in accordance with the term and conditions of each specific deposit contract.

b. Leased assets

As at 30/06/2026, the Company entered into the operating lease commitments as follows:

Petro Center Corporation:

- ✓ Land sublease contract No. 93/HDTLD dated 15/06/2007, addendum No. 09/2008/PLHDTLD dated 05/09/2008 and addendum No. 10/PLHDTLD dated 18/12/2013 with the Quang Nam Branch of the Urban and Industrial Zone Development Joint Stock Company regarding the lease of 11,566 m² of land at Lot No. 4, Dien Nam – Dien Ngoc Industrial Zone, Dien Ban Dong Ward, Da Nang City for the construction of a gas cylinder manufacturing plant. Lease term: 32.5 years (from 01/01/2014). Rental rate: VND11,570/m²/year. Infrastructure usage fee: VND2,525/m²/year. The Company has paid land rent and infrastructure usage fees up to 30/06/2027.

Mien Trung Gas Joint Stock Company:

- ✓ Land Sub-Lease Contract No. 01/2016/HD-TLD dated 15/06/2016 and its addendum dated 23/07/2017 with the Infrastructure Development Center under the Chu Lai Open Economic Zone Authority, for renting 48,980 m² of land in Tam Hiep Industrial Park and Port Logistics Area, Nui Thanh Commune, Da Nang City. Lease term: 50 years (from 15/06/2016 to 15/06/2066). The Company has paid land rental amounting to VND17,669,290,000 from 15/06/2016 to 15/06/2066. Infrastructure usage fee: VND5,000/m²/year (applied to 34,490 m²) and payable annually;
- ✓ Land Sub-Lease Contract No. 04/HDTLD dated 18/07/2001, addendum No. 11/2008/PLHDTLD dated 23/10/2008, and addendum No. 02/PLHDTLD dated 30/05/2020 with the Branch of Urban and Industrial Zone Development Joint Stock Company in Quang Nam Province for renting 4,130 m² of land at Lot No. 6, Dien Nam – Dien Ngoc Industrial Park, Dien Ban Dong Ward, Da Nang City, to build a gas filling plant. Lease term: 45 years (from 18/07/2001). Rental rate: VND16,359/m²/year. The Company has paid land rental for 3,150 m² from 01/01/2021 to 31/12/2035 and for 980 m² from 23/10/2021 to 23/10/2046. Infrastructure usage fee: VND7,011/m²/year and payable annually;
- ✓ Land Lease Contract No. 03/HDTD dated 05/02/2021 with the People's Committee of Thua Thien Hue Province for renting 4,732.4 m² of land in Thuy Phuong Industrial Cluster, Thanh Thuy Ward, Hue City, to build a gas storage and filling plant. Rent fee is payable annually. Lease term: until 28/09/2046. Rental rate: VND7,695/m²/year.
- ✓ Contract No. 01/DKQB-GMT dated 01/07/2023 with Quang Binh Petrolium and Gas Complex Joint Stock Company regarding the lease of a LPG filling station from Quang Binh Petrolium and Gas Complex Joint Stock Company at Tay Bac Dong Hoi Industrial Zone, Dong Thuan Ward, Quang Tri Province to locate the Quang Binh Branch of Mien Trung Gas Joint Stock Company for LPG filling,

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

production, and trading operations. Lease term: 9 years and 6 months (from 01/07/2023). Rental price inclusive of VAT: VND100,000,000/month for the period from 01/07/2023 to 31/12/2023; VND130,000,000/month for the period from 01/01/2024 to 31/12/2026; VND143,000,000/month for the period from 01/01/2027 to 31/12/2029; and VND157,300,000/month for the period from 01/01/2030 to 01/01/2032, payable annually.

Quang Tri Gas One Member Company Limited

- ✓ Contract No. 135 dated 22/12/2020 signed with the Department of Natural Resources and Environment of Quang Tri Province regarding the lease of land use rights covering 7,570 m2 at Nam Dong Ha Industrial Zone, Quang Tri Province to serve production and business activities. Lease term: until 26/06/2060; Land rental is paid annually; Unit rental rate subject to tax authority notifications, current unit rate: VND4,250/m2/year.

V-gas Petroleum Corporation

- ✓ Lease of LPG cylinder production line system under Lease Contract No. 01/HDTTS dated 01/04/2019 and Contract Addendum No. 01/2023 dated 02/01/2023. Lease term: from 01/04/2019 to 30/09/2034. Rental rate is VND1,560,000,000/year and is paid annually.
- ✓ Lease of 29,851 m² of land in Long Hung Ward, Bien Hoa City under Land Lease Contract No. 02/HDTD dated 11/01/2015. Purpose of use: trading, importing gas, spare parts/equipment for domestic LPG cylinder filling requirements, supplying and installing gas-using equipment. Lease term: from 14/07/2015 to 14/07/2043. Under the contract, the Company pays land rental annually in accordance with State regulations (currently VND64,800/m²/year).
- ✓ Lease of 5,726.1 m² of land in Long Hung Ward, Bien Hoa City under Land Lease Contract No. 11/HDTD dated 10/06/2025. Purpose of use: water area in front of the wharf for vessel berthing and cargo handling. Lease term: until 14/07/2043. Land leased by the State with annual rental payments.
- ✓ Sublease of 7,015 m² of land in Dong Xuyen Industrial Zone, Ho Chi Minh City under Sublease Contract No. 20/HD/TLD/IZICO dated 25/09/2015 with Dong Xuyen and Phu My 1 Industrial Zone Infrastructure Investment and Exploitation Company. Sublease term: from 01/08/2015 to 14/07/2043. Land rental payment is made annually at a unit rental rate of USD1.76/m²/year.
- ✓ Sublease of 9,346.12 m² of land in Phu My 1 Industrial Zone, Ho Chi Minh City under Sublease Contract No. 22/HD/TLD/IZICO dated 25/09/2015 and Contract Addendum No. 28/PLHD/TLD/IZICO dated 04/11/2015 with Dong Xuyen and Phu My 1 Industrial Zone Infrastructure Investment and Exploitation Company. Sublease term: from 01/08/2015 to 14/07/2043. Land rental payment is made annually at a unit rental rate of USD1.65/m²/year.

	30/06/2026	01/01/2026
Total minimum rents in the future of irrevocable asset operating lease according to following terms	84,121,912,177	87,088,795,228
- Within 1 year	6,544,327,062	6,070,567,621
- Over 01 year to 05 years	31,038,931,262	31,038,931,262
- Over 05 years	46,538,653,853	49,979,296,344

c. Foreign currencies

	30/06/2026	01/01/2026
- USD	*3,092,367*	*3,143,772*
- EUR	*65,521*	*65,521*

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

d. Bad debts written off

Debtors	VND	Reason for write-off
Khoi Minh Lawfirm	90,000,000	Uncollectible
Nam Loc Electronic-Automation Company Limited	15,000,000	Uncollectible

29. Revenue from sales and service provision

	First 6 months of 2026	First 6 months of 2025
Sales revenue	951,865,698,174	944,624,958,990
Other revenue	10,760,605,585	8,713,200,150
Total	**962,626,303,759**	**953,338,159,140**

Revenue from sales and service provision to related parties

	First 6 months of 2026	First 6 months of 2025
Sales revenue	46,701,226,383	35,432,432,369
- Phuc Tin Gas Joint Stock Company	*21,801,853*	*15,493,606,626*
- Thoi Dai Gas Joint Stock Company	*43,364,800,056*	*16,585,982,064*
- An Thang Mai Trading and Service Joint Stock Company	*3,314,624,474*	*3,352,843,679*
Other revenue	42,000,000	42,000,000
- An Thang Mai Trading and Service Joint Stock Company	*42,000,000*	*42,000,000*
Total	**46,743,226,383**	**35,474,432,369**

30. Revenue deductions

	First 6 months of 2026	First 6 months of 2025
Trade discounts	8,644,959,178	13,383,904,296
Total	**8,644,959,178**	**13,383,904,296**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Revenue deductions for related parties

	First 6 months of 2026	First 6 months of 2025
Trade discounts	2,392,012,963	1,827,889,092
- Phuc Tin Gas Joint Stock Company	-	*95,602,727*
- Thoi Dai Gas Joint Stock Company	*2,392,012,963*	*1,732,286,365*
Total	**2,392,012,963**	**1,827,889,092**

31. Cost of goods sold

	First 6 months of 2026	First 6 months of 2025
Cost of sales	772,135,429,700	797,447,121,481
Cost of others	2,246,534,273	2,716,435,533
Total	**774,381,963,973**	**800,163,557,014**

32. Financial income

	First 6 months of 2026	First 6 months of 2025
Deposit interest, loan interest	9,062,762,501	8,602,158,264
Foreign exchange difference on settlement	19,852,286	-
Interest on credit sales	37,743,049	-
Total	**9,120,357,836**	**8,602,158,264**

33. Financial expenses

	First 6 months of 2026	First 6 months of 2025
Borrowing costs	9,622,723,501	11,597,735,861
Other financial expenses	28,113,559	-
Total	**9,650,837,060**	**11,613,097,361**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

34. Selling expenses and administrative expenses

a. Selling expenses incurred in the period

	First 6 months of 2026	First 6 months of 2025
Staff costs	18,248,196,120	17,951,135,380
Allocated empty cylinder expenses, trademark	42,521,839,492	48,641,674,386
Depreciation and amortization expenses	17,431,319,136	17,698,326,372
Allocated tool, instrument expenses	8,219,359,226	8,261,007,450
Others	22,111,019,639	19,025,172,494
Total	**108,531,733,613**	**111,577,316,082**

b. Administrative expenses incurred in the period

	First 6 months of 2026	First 6 months of 2025
Staff costs	11,636,710,263	12,283,252,013
Depreciation and amortization expenses	2,950,057,739	3,055,682,046
Amortization of goodwill	266,103,886	266,103,886
Outside service expenses	3,563,088,757	1,336,254,669
Others	4,217,252,147	3,880,230,422
Total	**22,633,212,792**	**20,821,523,036**

35. Other income

	First 6 months of 2026	First 6 months of 2025
Allocation of received deposits for gas cylinders	7,679,122,970	9,611,284,986
Other income	3,172,968	43,570,026
Total	**7,682,295,938**	**9,654,855,012**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

36. Other expenses

	First 6 months of 2026	First 6 months of 2025
Tax arrears, fine for late payment of tax, administrative fine	220,888,171	-
Expenses for refunding deposits for empty gas cylinders	676,931,623	298,166,703
Allocation of non-refundable deposits for empty gas cylinders	847,152,829	1,340,467,962
Other expenses	1,197,366,988	321,023,786
Total	**2,942,339,611**	**1,959,658,451**

37. Basic, diluted earnings per share

	First 6 months of 2026	First 6 months of 2025
Profit after corporate income tax	32,945,659,821	10,135,915,632
Adjustments increasing or decreasing accounting profit	-	-
Profit or loss attributable to common shareholders	32,945,659,821	10,135,915,632
Weighted average number of outstanding common shares	46,336,278	46,336,278
Basic, diluted earnings per shares	**711**	**219**

38. Production and business expenses by elements

	First 6 months of 2026	First 6 months of 2025
Cost of purchase of goods	772,135,429,700	797,447,121,481
Materials expenses	5,750,366,095	4,722,249,373
Labor costs	30,965,493,602	31,556,600,895
Depreciation and amortization expenses	22,155,480,824	22,793,789,328
Outside service expenses	54,915,012,192	58,650,121,333
Other cash expenses	19,625,127,963	22,870,412,648
Total	**905,546,910,378**	**938,040,295,058**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

39. Segment reporting

According to Vietnamese Accounting Standard No. 28 and the Circular guiding this Standard, the Company is required to have segment reporting. Accordingly, a segment is a distinguishable component of the Company that is engaged in providing related products or service (business segment) or providing goods or services in a specific economic environment (geographical segment), which is subject to risks and returns that are different from those of other segments.

Based on the Company's actual operations, the Management assesses that the making of important decisions depends primarily on the provision of products by geographic areas. Accordingly, the Company has segment reporting by geographical areas as detailed below:

- Central area: comprising the Company, Mien Trung Gas Joint Stock Company and Quang Tri Gas One Member Company Limited.
- Southern area: V – Gas Petroleum Corporation.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Geographical segment reporting	*Central area*		*Southern area*		*Total*	
	First 6 months of 2026	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*
Segment revenue	486,934,509,453	560,411,659,047	475,691,794,306	392,926,500,093	962,626,303,759	953,338,159,140
Revenue deductions	3,064,164,815	4,410,510,604	5,580,794,363	8,973,393,692	8,644,959,178	13,383,904,296
Segment cost of goods sold	373,422,962,743	467,750,082,681	400,959,001,230	332,413,474,333	774,381,963,973	800,163,557,014
Gross profit from sales and service provision	**110,447,381,895**	**88,251,065,762**	**69,151,998,713**	**51,539,632,068**	**179,599,380,608**	**139,790,697,830**
Financial income	9,106,623,262	8,560,376,925	13,734,574	41,781,339	9,120,357,836	8,602,158,264
Financial expenses	7,243,067,745	8,955,853,668	2,407,769,315.00	2,657,243,693	9,650,837,060	11,613,097,361
- Interest expense	*7,214,954,186*	8,955,853,668	*2,407,769,315*	2,641,882,193	*9,622,723,501*	11,597,735,861
- Other financial expenses	*28,113,559*	-	-	*15,361,500*	*28,113,559*	*15,361,500*
Selling expenses	59,952,509,608	63,962,627,930	48,579,224,005	47,614,688,152	108,531,733,613	111,577,316,082
Administrative expenses	16,003,773,856	14,141,780,018	6,629,438,936	6,679,743,018	22,633,212,792	20,821,523,036
Operating profit	**36,354,653,948**	**9,751,181,071**	**11,549,301,031**	**(5,370,261,456)**	**47,903,954,979**	**4,380,919,615**
Other income	3,083,356,582	4,504,876,561	4,598,939,356	5,149,978,451	7,682,295,938	9,654,855,012
Other expenses	321,205,778	309,654,517	2,621,133,833	1,650,003,934	2,942,339,611	1,959,658,451
Other profit	**2,762,150,804**	**4,195,222,044**	**1,977,805,523**	**3,499,974,517**	**4,739,956,327**	**7,695,196,561**
Profit before tax	**39,116,804,752**	**13,946,403,115**	**13,527,106,554**	**(1,870,286,939)**	**52,643,911,306**	**12,076,116,176**
Current corporate income tax expense	8,643,930,140	2,893,815,124	2,962,127,167	335,585,552	11,606,057,307	3,229,400,676
Deferred corporate income tax expense	(1,317,289,262)	316,040,803	-	-	(1,317,289,262)	316,040,803
Profit after tax	**31,790,163,874**	**10,736,547,188**	**10,564,979,387**	**(2,205,872,491)**	**42,355,143,261**	**8,530,674,697**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

40. Risk management

a. Capital risk management

Through capital management, the Company considers and decides to maintain the appropriate balance of capital and debts in each period to ensure that it will be able to continue as a going concern while maximizing the return to the shareholders.

b. Financial risk management

Financial risks include market risk (comprising interest rate risk, commodity price risk and exchange rate risk), credit risk and liquidity risk.

Market risk management: The Company's activities expose it primarily to the financial risks of changes in interest rates, commodity prices and exchange rates.

Interest rate risk management

The Company's interest rate risks mainly derive from loans bearing interest at floating rates which are arranged. To minimize these risks, the Company has estimated the impact of borrowing costs to its periodic business results as well as making analysis and projection to select appropriate time to repay the loans. The Management assesses that risks arising from fluctuations of interest rates are at controllable level.

Price risk management

The Company purchases goods from domestic suppliers for its business production activities; it is therefore exposed to risks of changes in prices of input goods. Since price of purchased goods account for a high proportion of the total cost of goods sold, the Company pays special attention to the risks of goods price fluctuations in business production activities. To minimize this risk, the Company selects reputable suppliers, long-term cooperation suppliers and always requires updates of price fluctuations in a timely fashion. Besides, cross-checks of prices are often done in order to ensure sufficient material sources at the most reasonable prices. With such price management policies, the Management assesses that the Company's exposure to unexpected risks of changes in goods prices are at controllable level.

Exchange rate risk

The Company does not have many foreign currency transactions. Thus, the Management assesses that the Company is less exposed to the risk of exchange rate fluctuations. The Company has hedged risks related to exchange rate fluctuations by optimizing the time for settlement of debts, selecting the appropriate time to purchase and make payment in foreign currencies, projecting future exchange rates.

The carrying amount of financial assets denominated in foreign currencies is presented below:

	30/06/2026	01/01/2026
Financial assets		
Cash		
- USD	*3,092,367*	*3,143,772*
- EUR	*65,521*	*65,521*

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Credit risk management

Credit risk refers to the risk that a customer or counterparty will default on its contractual obligations resulting in financial loss to the Company. Currently, the Company is exposed to credit risk from some overdue receivables due from agents. The implemented measure is to assign market staff to accelerate the recovery process, and the management levels to regularly monitor the debt collection situation for timely assessment of risks and losses.

Liquidity risk management

To ensure the availability of funds to meet present and future financial obligations, the Company manages liquidity risk by regularly monitoring and maintaining sufficient cash reserve, optimizing cash flows, making use of credit from customers and counterparties, controlling maturing liabilities in relative to maturing assets and the amount of funds that can be generated within that period.

The Company's aggregate financial liabilities are categorized in accordance with their maturity as follows:

30/06/2026	Within 1 year	Over 1 year	Total
Trade payables	516,174,964,659	-	516,174,964,659
Accrued expenses	336,389,105	-	336,389,105
Loans and finance lease liabilities	186,220,000,000	-	186,220,000,000
Other payables	43,160,122,596	560,000,000	43,720,122,596
Total	**745,891,476,360**	**560,000,000**	**746,451,476,360**

01/01/2026	Within 1 year	Over 1 year	Total
Trade payables	390,562,321,838	-	390,562,321,838
Accrued expenses	174,489,908	-	174,489,908
Loans and finance lease liabilities	369,470,000,000	-	369,470,000,000
Other payables	46,911,071,289	260,000,000	47,171,071,289
Total	**807,117,883,035**	**260,000,000**	**807,377,883,035**

The Management assumes that the Company is currently exposed to liquidity risk in the short term but believes that the Company can generate sufficient resources to meet its financial obligations as they fall due.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

The Company's available financial assets are drawn up on a net asset basis as follows:

30/06/2026	Within 1 year	Over 1 year	Total
Cash and cash equivalents	64,680,393,251	-	64,680,393,251
Held-to-maturity investments	271,509,345,612	-	271,509,345,612
Trade receivables	180,848,374,295	-	180,848,374,295
Other receivables	1,792,212,276	7,457,972,727	9,250,185,003
Total	**518,830,325,434**	**7,457,972,727**	**526,288,298,161**

01/01/2026	Within 1 year	Over 1 year	Total
Cash and cash equivalents	92,287,419,069	-	92,287,419,069
Held-to-maturity investments	217,895,710,683	-	217,895,710,683
Trade receivables	187,924,409,197	-	187,924,409,197
Other receivables	14,350,253,998	7,457,972,727	21,808,226,725
Total	**512,457,792,947**	**7,457,972,727**	**519,915,765,674**

41. Guarantee commitments

42. Related party information (excluding disclosures already presented in the sections above):

a. Related parties

	Relationship
Mai Han Phat Gas Joint Stock Company	Having same key managing officer
Ha Kieu Gas Joint Stock Company	Having same key managing officer
An Thang Mai Trading and Service Joint Stock Company	Having same key managing officer
Phuc Tin Gas Joint Stock Company	The major shareholder of Phuc Tin Gas has a family relationship with
Thoi Dai Gas Joint Stock Company	The Chairman of the BOD, major shareholder of Gas Thoi Dai has a family relationship with the Chairman of the BOD
Ms. Nguyen Thi Thanh Trang	Having family relationship with the Chairman of the BOD

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

b. Material related-party transactions arising in the period

	Transactions	First 6 months of 2026	First 6 months of 2025
Mai Han Phat Gas Joint Stock	Purchasing goods, services	-	17,725,914
An Thang Mai Trading and Service Joint Stock Company	Purchasing goods, services	1,154,358,173	627,414,271
Phuc Tin Gas Joint Stock Company	Purchasing goods, services	16,417,301,442	594,545,466

c. Remuneration of the Board of Directors (BOD) and Board of Supervisors (BOS)

		First 6 months of 2026		First 6 months of 2025	
		Accrued	Actually-received	Accrued	Actually-received
Mr. Nguyen Tien Lang	Chairman of the BOD	-	840,000,000	-	840,000,000
Ms. Nguyen Thi Bich Thuy	Member of the BOD	-	300,000,000	-	240,000,000
Mr. Le Tan Can	Member of the BOD	-	84,000,000	-	60,000,000
Mr. Sato Ryoichi	Member of the BOD	-	56,000,000	-	-
Mr. Toshio Tatsuno	Member of the BOD	-	-	-	105,666,667
Ms. Nguyen Thi Hong Bich	Head of the BOS	-	21,600,000	-	21,600,000
Ms. Le Thi Hong Trang	Member of the BOS	-	18,000,000	-	18,000,000
Ms. Tran Thi Quyen	Member of the BOS	-	18,000,000	-	18,000,000

(*) Remuneration of the Board of Directors and the Board of Supervisors incurred during the period is as follows:

- The actually-received remuneration represents the remuneration for the Board of Directors and the Board of Supervisors in 2025 which was approved by the 2026 Annual General Meeting of Shareholders held on 24/04/2026 and fully paid.
- The 2026 remuneration for the Board of Directors and the Board of Supervisors was approved by the 2026 Annual General Meeting of Shareholders with a maximum amount not exceeding VND1,500,000,000. The Annual General Meeting of Shareholders authorized the Board of Directors to decide the distribution amount for the members. As at 30/06/2026, the Board of Directors has not yet decided on this distribution. Accordingly, the Company has not accrued the 2026 remuneration for the Board of Directors and the Board of Supervisors into the business results for the first 6 months of 2026.

d. Income of key managing officers

		First 6 months of 2026	First 6 months of 2025
Mr. Nguyen Tien Lang	Chairman of the BOD	305,490,000	29,950,000
		-	
Mr. Nguyen Van Trung	General Director	215,740,000	208,000,000
	Appointed on 14/05/2025	-	
Ms. Nguyen Thi Bich Thuy	General Director	-	254,950,000
	Resigned on 14/05/2025	-	
Ms. Vo Thi Anh Nguyet	Deputy General Director	215,390,000	242,192,308
Ms. Nguyen Thi Linh Thuong	Chief Accountant	247,290,000	252,684,615

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

e. Guarantee commitments of the related parties

e.1. Mr. Nguyen Tien Lang and Ms. Nguyen Thi Bich Thuy have pledged their assets as collateral to secure the Company's loans, guarantees, and L/C issuance as follows:

e.1.1. At Petro Center Corporation:

❖ ***At Vietnam Public Joint Stock Commercial Bank – Da Nang Branch:***

- The following land use rights and land- attached assets:
  - ✓ Certificate No. BE 048254 issued by the People's Committee of Da Nang City on 31/03/2011, land parcel No. 117, map No. 110, at 222 Ton Duc Thang Street, Hoa Minh Ward, Lien Chieu District, Da Nang City;
  - ✓ Certificate No. CH 611184 issued by the Natural Resources and Environment Department of Da Nang City on 16/02/2017, land parcel No. 202, map No. 32, address: Lot B-13, Southern Airport Residential Area, Khue Trung Ward, Cam Le District, Da Nang City;
  - ✓ Certificate No. AE 723811 issued by the People's Committee of Hai Chau District, Da Nang City on 03/07/2006, land parcel No. 328, map No. 41, address: Group 8, Hoa Cuong Bac Ward, Hai Chau District, Da Nang City (No. 391 Nui Thanh Street);
  - ✓ Certificate No. BE 956301 issued by the People's Committee of Da Lat City on 24/10/2011, land parcel No. 496, map No. 5 (C49 – I – (20a)), address: 67A Phuoc Thanh (currently known as DanKia), Ward 7, Da Lat City, Lam Dong Province;
  - ✓ Certificate No. CS 169561 issued by the People's Committee of Da Lat City on 04/07/2019, land parcel No. 695, map No. 3 (C49-1-(21a)), address: Dan Kia, Ward 7, Da Lat City, Lam Dong Province.
- The following land use rights and ownership of houses and other land- attached assets:
  - ✓ Certificate No. CK 438882, number recorded in Certificate book: CS003169 granted by the Natural Resources and Environment Department of Quang Nam Province on 29/12/2017, land parcel No. 437/14/1, map No. 7, address: Ha My Dong B Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
  - ✓ Certificate No. DK 561703, number recorded in Certificate book: VP05842 granted by Quang Nam Land Registration Office on 05/10/2023, land parcel No. 873, map No. 7, address: Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
  - ✓ Certificate No. DK 561704, number recorded in Certificate book: VP05843 granted by Quang Nam Land Registration Office on 05/10/2023, land parcel No. 874, map No. 7, address: Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province.
  - ✓ Certificate No. CO 083796, number recorded in Certificate book: CSH003758 granted by the People's Committee of Dien Ban Town on 10/10/2018, land parcel No. C10-2, map No. QH01, address: village 1 residential area, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
  - ✓ Certificate No. DA 272755, number recorded in Certificate book: CTs 217104 granted by the Natural Resources and Environment Department of Da Nang City on 31/03/2021, land parcel No. 177, map No. 11, address: 343A-343B Phan Chau Trinh Street, Phuoc Ninh Ward, Hai Chau District, Da Nang City.

❖ ***At Vietnam Technological and Commercial Joint Stock Bank - Da Nang Branch:***

- The following land use rights and ownership of houses and other land- attached assets:
  - ✓ Certificate No. BT 879950 issued by the Natural Resources and Environment Department of Da Nang City on 28/07/2014. Land parcel No. 227, map No. 11, address: 351 Phan Chau Trinh Street, Binh Hien Ward, Hai Chau District, Da Nang City;
  - ✓ Certificate No. CK 117620 issued by the Natural Resources and Environment Department of Da

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Nang City on 03/08/2017. Land parcel No. 44, map No. 20, address: Lot 01, Block 2C, Nai Hien Dong Resettlement Area, Nai Hien Dong Ward, Son Tra District, Da Nang City;

- ✓ Certificate No. DA 374117 issued by the Natural Resources and Environment Department of Da Nang City on 07/05/2021. Land parcel No. 320, map No. 55, address: Lot 12 Block B2.6, An Nhon 1 Residential Area, An Hai Bac Ward, Son Tra District, Da Nang City;
- ✓ Certificate No. DA 374116 issued by the Natural Resources and Environment Department of Da Nang City on 07/05/2021. Land parcel No. 319, map No. 55, address: Lot 13 Block B2.6, An Nhon 1 Residential Area, An Hai Bac Ward, Son Tra District, Da Nang City;
- ✓ Certificate No. DG 246722 issued by the Natural Resources and Environment Department of Da Nang City on 11/08/2022. Land parcel No. 95, map No. 85, address: 222A Nguyen Luong Bang Street, Hoa Khanh Bac Ward, Lien Chieu District, Da Nang City.

❖ ***At Vietnam Thuong Tin Commercial Joint Stock Bank - Da Nang Branch***

- The following land use rights and ownership of houses and other land- attached assets:
  - ✓ Certificate No. BD 879188 issued by the People's Committee of Hai Chau District on 13/10/2010 at land parcel No. 279, map No. 12, address: 139 Trieu Nu Vuong Street, Hai Chau 2 Ward, Hai Chau District, Da Nang City.

❖ ***At Joint Stock Commercial Bank for Foreign Trade of Vietnam – Quang Nam Branch***

- The following land use rights and ownership of houses and other land- attached assets:
  - ✓ Certificate No. CT 599640 issued by the Natural Resources and Environment Department of Da Nang City on 24/03/2020 for the land lot at 580-582 Dien Bien Phu Street, Thanh Khe District, Da Nang City.

e.1.2. At Mien Trung Gas Joint Stock Company

❖ ***At Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Nam Branch***

- The following land use rights:
  - ✓ Certificate No. DA 379522 granted by the Natural Resources and Environment Department of Da Nang City on 11/06/2021. Land parcel No. 139, map No. 206. Address: Lot 01 – B2.2B Tan Tra Residential Area, Hoa Hai Ward, Ngu Hanh Son District, Da Nang City.
  - ✓ Certificate No. CC 884440, number recorded in Certificate book: CS 002571 granted by the Natural Resources and Environment Department of Quang Nam Province on 15/07/2016. Land parcel No. 483/1, map No.: 07, at Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province.
  - ✓ Certificate of land use right No. DK 517783 granted by Quang Nam Land Registration Office on 15/08/2023, land parcel No. 870, map No. 7, address: Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
- The following land use rights and ownership of houses and other land- attached assets:
  - ✓ Certificate of land use right and house ownership right No. 3401020539 granted by the People's Committee of Da Nang City on 13/12/2000. Land parcel No. 379, map No. 6, Address: 57 Doan Thi Diem Street, Hai Chau II Ward, Hai Chau District, Da Nang City;
  - ✓ Certificate of land use right and house ownership right No. AD 337778 granted by the People's Committee of Hai Chau District, Da Nang City on 29/11/2005. Land parcel No. 75, map No. 12, Address: Lot 12 Ma Tay Block, Hai Chau 2 Ward, Hai Chau District, Da Nang City.

❖ ***At Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoi An Branch***

- The following land use rights:
  - ✓ Certificate No. V 699445 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) on 16/01/2003, at Land parcel No. 468(22), map No. 7, Address: Dien Duong

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Ward, Dien Ban Town, Quang Nam Province;

- ✓ Certificate No. V 699446 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) on 16/01/2003, at Land parcel No. 468(23), map No. 7, Address: Dien Duong Ward, Dien Ban Town, Quang Nam Province;
- ✓ Certificate No. Đ 031209 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) on 30/12/2003, at Land parcel No. 738, map No. 8, Address: Dien Duong Ward, Dien Ban Town, Quang Nam Province;
- ✓ Certificate No. BE 104581 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) on 26/07/2011, at Land parcel No. 259/3, map No. 03, Address: Viem Trung, Dien Ngoc Ward, Dien Ban Town, Quang Nam Province;
- ✓ Certificate No. CH361824 granted by the Natural Resources and Environment Department of Quang Nam Province on 15/09/2017 at Land parcel No. 491/10, map No. 07, Address: Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
- ✓ Certificate No. CH361825 granted by the Natural Resources and Environment Department of Quang Nam Province on 15/09/2017 at Land parcel No. 491/11, map No. 07, Address: Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
- ✓ Certificate No. CH361826 granted by the Natural Resources and Environment Department of Quang Nam Province on 15/09/2017 at Land parcel No. 491/12, map No. 07, Address: Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province.
- ✓ Certificate No. Đ 903722 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) at Land parcel No. 491/6, map No. 07, Address: Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
- ✓ Certificate No. Đ 903721 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) at Land parcel No. 491/7, map No. 07, Address: Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
- ✓ Certificate No. V 699466 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) on 16/01/2003, in Dien Duong Ward, Dien Ban Town, Quang Nam Province

- The following land use rights and ownership of houses and other land- attached assets:
  - ✓ Certificate No. Đ 031326 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) on 18/03/2004, at Land parcel No. 17(1), map No. 8, Address: Dien Ngoc Ward, Dien Ban Town, Quang Nam Province;
  - ✓ Certificate No. Đ 031327 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) on 18/03/2004, at Land parcel No. 18(2), map No. 8, Address: Dien Ngoc Ward, Dien Ban Town, Quang Nam Province;
  - ✓ Certificate No. AP 273957 granted by the People's Committee of Dien Ban District (currently being Dien Ban Town) on 04/07/2009, at Land parcel No. 18(3), map No. 8, Address: Ngoc Vinh, Dien Ngoc Ward, Dien Ban Town, Quang Nam Province;
  - ✓ Certificate No. BI 185048 granted by the Natural Resources and Environment Department of Da Nang City on 29/10/2012 at Land parcel No. 137, map No. 164, Address: 71 Nam Cao, Hoa Khanh Nam Ward, Lien Chieu District, Da Nang City;
  - ✓ Certificate No. AD 290457 granted by the Chairman of the People's Committee of Hai Chau District on 26/08/2005 at Land parcel No. 396, map No. 6, Address: 53 Doan Thi Diem, Hai Chau 2 Ward, Hai Chau District, Da Nang City;
  - ✓ Certificate No. D 013732 granted by the Natural Resources and Environment Department of Quang Nam Province on 03/08/2021 at land parcel No. 53, map No. 38, address: Residential area at Phan Boi Chau Street, Tan Thanh Ward, Tam Ky City, Quang Nam Province.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

- Cars
  - ✓ Car Toyota, License Plate 52X-9432;
  - ✓ Car Mercedes, License Plate 56P-2383;
  - ✓ Car BMW, License Plate 50Z-3667.

❖ ***At Vietnam Joint Stock Commercial Bank for Industry and Trade - North Da Nang Branch***

- The following land use rights and ownership of houses and other land- attached assets:
  - ✓ Certificate No. CĐ 771978 granted by the Natural Resources and Environment Department of Da Nang City on 15/08/2016 at Land parcel No. 208, map No. 1, Address: 347 Phan Chau Trinh, Binh Hien Ward, Hai Chau District, Da Nang City.

e.1.3. V-Gas Petroleum Corporation

❖ ***At Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Nam Branch***

- The following land use rights:
  - ✓ Certificate No. DK 412160 issued by Land Registration Office of Quang Nam Province on 23/05/2023, at land parcel No. 866, map No. 7, Village resettlement area 1, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
  - ✓ Certificate No. DK 412161 issued by Land Registration Office of Quang Nam Province on 23/05/2023, at land parcel No. 867, map No. 7, Village resettlement area 1, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
  - ✓ Certificate No. CC884441 issued by the Natural Resources and Environment of Quang Nam Province on 15/07/2016, at land parcel No. 483, map No. 07, Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province;
  - ✓ Certificate No. CH 361823 issued by the Natural Resources and Environment of Quang Nam Province on 15/09/2017, at land parcel No. 491/9, map No. 07, Ha My Dong A Quarter, Dien Duong Ward, Dien Ban Town, Quang Nam Province.
  - ✓ Certificate No. CT 599640 issued by the Natural Resources and Environment Department of Da Nang City on 24/03/2020 for the land lot at 580-582 Dien Bien Phu Street, Thanh Khe District, Da Nang City (The remaining value of the collateral, after securing the obligations of Petro Center Corporation shall be used to secure the obligations of V-Gas Petroleum Corporation).

e.2. Thoi Dai Gas Joint Stock Company has pledged their assets as collateral to secure the Company's loans, guarantees, and L/C issuance at Vietnam Technological and Commercial Joint Stock Bank - Da Nang Branch as follows:

- The following land use rights and ownership of houses and other land- attached assets:
  - ✓ Certificate No. DC 913058, number recorded in the land use right Certificate granting book: CTs 225096 granted by the Natural Resources and Environment Department of Da Nang City on 12/10/2021 (349+351 Nguyen Hoang Street, Binh Thuan Ward, Hai Chau District, Da Nang City).

43. Subsequent events

There have been no significant events occurring after the reporting date which would require adjustments or disclosures to be made in the interim consolidated financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

44. Corresponding figures

Corresponding figures of the interim consolidated statement of financial position were taken from the consolidated financial statements for the year ended 31/12/2025. Corresponding figures of the interim consolidated income statement and of the interim consolidated statement of cash flows were taken from the interim consolidated financial statements for the first 6 months of 2025. These financial statements were audited and reviewed by AAC. Certain corresponding figures have been reclassified to conform with the presentation requirements of Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026 issued by the Ministry of Finance, providing guidance on the Corporate Accounting System, as follows:

Consolidated statement of financial position		Figure as at 01/01/2026 (Restated)	Figure as at 31/12/2025	Difference
1. Short-term held-to-maturity investments	123	217,895,710,683	214,200,000,000	3,695,710,683
2. Other short-term receivables	135	17,691,459,194	21,387,169,877	(3,695,710,683)
3. Other short-term payables	320	46,928,711,089	1,490,580,830	45,438,130,259
4. Other long-term payables	338	260,000,000	45,698,130,259	(45,438,130,259)

Legal representative

Nguyen Van Trung
General Director
Da Nang City, 28 August 2026

Nguyen Thi Linh Thuong
Chief Accountant

Ha Thi Hong Nhung
Preparer