PETRO CENTER CORPORATION

Interim separate 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 separate financial statements for the first 6 months of 2026.

Overview

Petro Center Corporation ("the Company") is a joint stock company which was granted the initial Business Registration Certificate No. 4000462724 by Quang Nam Province Planning and Investment Department on 09/05/2007. Since its establishment, the Company has amended its Business Registration Certificate (currently known as the Enterprise Registration Certificate No. 4000462724) 23 times, with the most recent amendment on 30/09/2025. The Company is an independent accounting entity, operating in accordance with the Enterprise Law, its Charter and other relevant regulations.

The Company has listed its shares 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 separate 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 separate financial statements

The Company's Management is responsible for preparation and fair presentation of these interim separate 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 separate 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 separate 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 separate financial statements including the interim statement of financial position, the interim income statement, the interim statement of cash flows and the notes thereto give a true and fair view of the financial position of the Company as at 30/06/2026 and of the results of its operations and its 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 financial statements.

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

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.: 920/2026/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 separate financial statements which were prepared on 28/08/2026 of Petro Center Corporation ("the Company") as set out on pages 4 to 39, comprising the interim statement of financial position as at 30/06/2026, the interim income statement, the interim 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 separate 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 financial statements, and for such internal control as the Management determines is necessary to enable the preparation and presentation of interim separate 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 separate 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 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 separate financial statements do not present fairly, in all material respects, the financial position of the Company as at 30/06/2026, and its financial performance and its 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 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 STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Form No. B 01a - DN
Issued under Circular No. 99/2025/TT - BTC dated 27/10/2025 by the Ministry of Finance

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A.	**CURRENT ASSETS**	**100**		**585,476,086,603**	**505,229,510,126**
I.	**Cash and cash equivalents**	**110**		**16,415,331,643**	**10,377,036,395**
1.	Cash	111	5	16,415,331,643	10,377,036,395
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.a	271,509,345,612	217,895,710,683
2.	Allowance for short-term held-to-maturity investments	124	6.a	-	-
III.	**Short-term receivables**	**130**		**292,446,189,730**	**274,731,210,923**
1.	Short-term trade receivables	131	7	341,182,437,090	320,453,134,565
2.	Short-term prepayments to suppliers	132		2,074,558	2,357,958
3.	Other short-term receivables	135	8	250,000	3,014,290,318
4.	Allowance for short-term doubtful debts	136	9	(48,738,571,918)	(48,738,571,918)
IV.	**Inventories**	**140**	10	**4,450,868,921**	**1,453,921,224**
1.	Inventories	141		4,450,868,921	1,453,921,224
2.	Allowance for decline in value of inventories	142		-	-
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**654,350,697**	**771,630,901**
1.	Short-term prepaid expenses	161	13.a	583,486,243	463,575,184
2.	Deductible VAT	162		380,455	224,350,252
3.	Taxes and other amounts receivable from the State	163	16	70,483,999	83,705,465
B.	**LONG-TERM ASSETS**	**200**		**649,803,928,551**	**622,058,120,494**
I.	**Long-term receivables**	**210**		**1,165,452,567**	**1,443,722,565**
1	Other long-term receivables	215		1,165,452,567	1,443,722,565
2	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**16,992,643,180**	**18,251,404,794**
1.	Tangible fixed assets	221	11	16,992,643,180	18,251,404,794
	- Cost	222		45,813,927,884	45,813,927,884
	- Accumulated depreciation	223		(28,821,284,704)	(27,562,523,090)
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment property**	**240**	**12**	**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**		**255,000,000**	**255,000,000**
1.	Long-term work in process	251		-	-
2.	Construction in progress	252		255,000,000	255,000,000
VI.	**Long-term financial investments**	**260**		**465,700,621,187**	**458,283,609,644**
1.	Investments in subsidiaries	261	6.b	497,305,979,612	497,305,979,612
2.	Allowance for loss in other long-term investments	264	6.b	(31,605,358,425)	(39,022,369,968)
VII.	**Other long-term assets**	**270**		**28,531,212,308**	**28,707,653,532**
1.	Long-term prepaid expenses	271	13.b	575,543,558	751,984,782
2.	Deferred income tax assets	272	14	27,955,668,750	27,955,668,750
	TOTAL ASSETS	**280**		**1,235,280,015,154**	**1,127,287,630,620**

INTERIM 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**		**569,527,039,953**	**490,219,967,972**
I.	**Current liabilities**	**310**		**568,967,039,953**	**489,959,967,972**
1.	Short-term trade payables	311	15	499,837,762,636	377,706,525,138
2.	Short-term advances from customers	312		139,212,504	96,197,585
3.	Short-term taxes and amounts payable to the State	314	16	7,698,125,934	5,401,863,834
4.	Payables to employees	315		335,703,550	332,802,698
5.	Short-term accrued expenses	316	17	133,317,334	95,009,589
6.	Short-term unearned revenue	319	18	650,000,000	650,000,000
7.	Other short-term payables	320	19.a	4,510,627,995	8,165,279,128
8.	Short-term loans and finance lease liabilities	321	20	55,520,000,000	97,370,000,000
9.	Bonus and welfare fund	323		142,290,000	142,290,000
II.	**Long-term liabilities**	**330**		**560,000,000**	**260,000,000**
1.	Long-term trade payables	331		-	-
2.	Other long-term payables	338	19.b	560,000,000	260,000,000
D.	**EQUITY**	**400**		**665,752,975,201**	**637,067,662,648**
1.	Share capital	411	21	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	21	202,390,195,201	173,704,882,648
	- Undistributed profit after tax up to prior period-end	420a	21	173,704,882,648	154,938,912,688
	- Undistributed profit after tax of current period	420b	21	28,685,312,553	18,765,969,960
	TOTAL RESOURCES	**440**		**1,235,280,015,154**	**1,127,287,630,620**

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 INCOME STATEMENT
For the first 6 months of 2026

Form No. B 02a - DN
Issued under Circular No. 99/2025/TT - BTC dated 27/10/2025 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	23	685,208,417,232	763,910,117,977
2.	Revenue deductions	02		-	-
3.	Net revenue from sales and service provision	10		685,208,417,232	763,910,117,977
4.	Cost of goods sold	11	24	664,448,274,641	755,554,649,556
5.	**Gross profit from sales and service provision**	**20**		**20,760,142,591**	**8,355,468,421**
6.	**Gains/losses from sales, disposals of investment property**	21		-	-
7.	Financial income	22	25	13,133,549,218	12,089,303,584
8.	Financial expenses	23	26	(5,788,891,485)	3,857,019,682
	In which: Borrowing costs	24		*1,628,070,135*	*1,981,577,506*
9.	Selling expenses	25	27.a	302,566,251	1,972,483,391
10.	Administrative expenses	26	27.b	4,849,953,796	4,077,163,902
11.	**Operating profit**	**30**		**34,530,063,247**	**10,538,105,030**
12.	Other income	31	28	2,036,189,197	3,367,809,887
13.	Other expenses	32	29	225,625,171	-
14.	**Other profit**	**40**		**1,810,564,026**	**3,367,809,887**
15.	**Accounting profit before tax**	**50**		**36,340,627,273**	**13,905,914,917**
16.	Current corporate income tax expense	51	30	7,655,314,720	2,893,815,124
17.	Deferred corporate income tax expense	52		-	-
18.	**Profit after tax**	**60**		**28,685,312,553**	**11,012,099,793**

M.S.D.N: 4000462724
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ SẢN XUẤT PETRO MIỀN TRUNG
ĐIỆN BÀN - T. QUẢNG NAM

Legal representative

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

Nguyen Thi Linh Thuong
Chief Accountant

Ha Thi Hong Nhung
Preparer

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

Form No. B 03a - DN
Issued under Circular No. 99/2025/TT - BTC dated 27/10/2025 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		**36,340,627,273**	**13,905,914,917**
2.	**Adjustments for**				
-	Depreciation and amortization	02	11,12	1,462,086,924	1,277,303,767
-	Allowances and provisions	03		(7,417,011,543)	1,875,442,176
-	Gains/losses from investing, financing activities	05	25	(9,028,660,425)	(8,718,693,374)
-	Borrowing costs	06	26	1,628,070,135	1,981,577,506
3.	**Operating profit before changes in working capital**	**08**		**22,985,112,364**	**10,321,544,992**
-	Increase/decrease in receivables	09		(19,299,517,546)	50,788,421,738
-	Increase/decrease in inventories	10		(2,996,947,697)	(10,058,786,840)
-	Increase/decrease in payables (excluding loan interest and corporate income tax payable)	11		118,969,442,417	(114,053,414,394)
-	Increase/decrease in prepaid expenses	12		(16,926,995)	349,906,351
-	Borrowing costs paid	14	17, 26	(1,617,561,916)	(1,926,867,205)
-	Corporate income tax paid	15	16	(5,478,193,375)	(6,245,041,182)
	Net cash provided by/(used in) operating activities	**20**		**112,545,407,252**	**(70,824,236,540)**
II.	**Cash flows from investing activities**				
1.	Purchases, construction of fixed assets and other long-term assets	21		(22,172,137,500)	(18,397,777,778)
2.	Disposal, sale of fixed assets and other long-term assets	22		-	163,636,364
3.	Cash paid for loans, acquisition of debt instruments	23		(174,457,410,959)	(140,200,000,000)
4.	Recovery of loans, resales of debt instruments	24		124,200,000,000	113,201,084,494
5.	Receipts from collecting investments in other entities	26		2,100,000,000	-
6.	Received loan interest, dividends, profits	27		5,672,436,455	6,944,593,872
	Net cash used in investing activities	**30**		**(64,657,112,004)**	**(38,288,463,048)**

INTERIM STATEMENT OF CASH FLOWS (cont'd)
For the first 6 months of 2026

	ITEMS	Code	Note	First 6 months of 2026 VND	First 6 months of 2025 VND
	III. Cash flows from financing activities				
1.	Proceeds from loans	33		55,520,000,000	122,000,000,000
2.	Repayment of loan principals	34		(97,370,000,000)	(113,610,000,000)
	Net cash (used in)/provided by financing activities	**40**		**(41,850,000,000)**	**8,390,000,000**
	Net cash flows for the period	**50**		**6,038,295,248**	**(100,722,699,588)**
	Cash and cash equivalents at the beginning of the period	60	5	10,377,036,395	102,984,958,005
	Impacts of exchange rate fluctuations	61		-	-
	Cash and cash equivalents at the end of the period	**70**	5	**16,415,331,643**	**2,262,258,417**

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

Legal representative

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

Nguyen Thi Linh Thuong
Chief Accountant

Ha Thi Hong Nhung
Preparer

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

Form No. B 09a - DN
Issued under Circular No. 99/2025/TT – BTC dated 27/10/2025 by the Ministry of Finance

1. Nature of operation

1.1. Ownership structure

Petro Center Corporation ("the Company") is a joint stock company which was granted the initial Business Registration Certificate No. 4000462724 by Quang Nam Province Planning and Investment Department on 09/05/2007. Since its establishment, the Company has amended its Business Registration Certificate (currently known as the Enterprise Registration Certificate No. 4000462724) 23 times, with the most recent amendment on 30/09/2025. The Company is an independent accounting entity, operating in accordance with the Enterprise Law, its Charter and other relevant regulations.

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

1.2. 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;
- Trading of own or rented property and land use rights. Detail: Real estate trading;
- Manufacture of tanks, reservoirs and metal containers;
- Freight transport by road;
- Leasing of other machinery, equipment and tangible goods.

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

1.5. Corporate structure

As at 30/06/2026, the Company had 3 subsidiaries and 1 dependent unit as follows:

List of 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 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

No.	Branch name	Registered address
1	Branch of Petro Center Corporation in Binh Dinh	Hoi Van Village, Hoa Hoi Commune, Gia Lai Province, Viet Nam

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.

Except for items for which Circular No. 99/2025/TT-BTC requires retrospective application, the Company applies all other items in the accompanying Interim Separate Financial Statements prospectively. Material changes in the Company's accounting policies and their impact on the interim separate financial statements, if any, are presented in the following notes to the interim separate financial statements:

Foreign currency transactions (Note 4.1)

Held-to-maturity investments (Note 4.3.a)

Receivables (Note 4.4)

Payables (Note 4.12)

2. Accounting period and currency used in accounting

The Company's annual accounting period starts on 1 January and ends on 31 December. These interim separate 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.

As at 30/06/2026, the Company had subsidiaries. Users should read these interim separate financial statements together with the interim consolidated financial statements for the first 6 months of 2026 in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Company.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

4. Accounting policies, accounting estimates and relevant applicable regulations

4.1 Exchange rates applied in accounting

Transactions denominated in foreign currencies are translated into VND using the the average buying/selling transfer 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 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.

4.2 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.

4.3 Financial investments

a) 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

b) Investments in subsidiaries

A subsidiary is an entity controlled by the Company. An entity is considered as a subsidiary if the Company holds (directly or indirectly) more than 50% of the voting rights and has the power to govern the financial and operating policies of the subsidiary.

Investments in subsidiaries are stated at cost (comprising the purchase price and directly attributable acquisition costs) less any allowance for impairment. Cash or non-cash dividends and profit distributions received relating to the period prior to the investment date are recognized as a reduction in the carrying amount of the investment.

Allowance

An allowance for investments in subsidiaries is made if these investments are impaired or if the investees suffer losses, leading to the irrecoverability of the Company's investments.

With regards to the investees that are required to prepare consolidated financial statements, the impairment allowance is made based on the consolidated financial statements. For other cases, the allowance is made based on the financial statements of the investees.

4.4 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.

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.

4.5 Inventories

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

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. For work in progress relating to services, the allowance is determined for each type of service with a separately selling price.

4.6 Tangible fixed assets

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.

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 – 25
Machinery, equipment	5 – 20
Motor vehicles	6 – 10
Office equipment	3 – 8
Other fixed assets	15

4.7 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 25/04/2013 of the Ministry of Finance, as follows:

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

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

4.8 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.

4.9 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:

- 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.
- Prepaid land rent and related land costs, allocated on a straight-line basis over the lease term.
- Tools and supplies put into use, allocated on a straight-line basis over a period of up to 3 years.
- 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.

4.10 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.

4.11 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

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.

4.12 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.

4.13 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.

4.14 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

The Company allocates unearned revenue from asset leasing on a straight-line basis over the lease term of the contract.

4.15 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

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.

4.16 Owners' equity

Share capital

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.

4.17 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.
- Revenue from operating leases of assets is recognized in the Income Statement on a straight-line basis over the lease term.
- 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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

  - ✓ 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.

4.18 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.

4.19 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.

4.20 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.

4.21 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

4.22 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, demand deposits, trade receivables, other receivables and financial investments.

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.

4.23 Applicable tax rates and other statutory obligations

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

  From 01/07/2025 to 31/12/2026, the value-added tax (VAT) rate for liquefied petroleum gas (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%.
- Other taxes and statutory obligations are fulfilled in accordance with the prevailing regulations.

4.24 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.

Unit: VND

5. Cash

Cash and cash equivalents not subject to restriction on use	30/06/2026	01/01/2026
Cash on hand	301,957,244	399,068,943
Demand deposits	16,113,374,399	9,977,967,452
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoi An Branch	*15,149,140,068*	*8,511,617,004*
- At other credit institutions	*964,234,331*	*1,466,350,448*
Total	**16,415,331,643**	**10,377,036,395**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

6. Financial investments

a. Short-term 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 - Da Nang Branch	*97,142,071,229*	*97,142,071,229*	-	*154,163,806,574*	*154,163,806,574*	-
- At Southeast Asia Commercial Joint Stock Bank - Da Nang Branch	*36,612,745,206*	*36,612,745,206*	-	-	-	-
- At Nam A Commercial Joint Stock Bank - Da Nang Branch	*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, held-to-maturity investments of the Company 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.

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

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

b. Investments in subsidiaries

		30/06/2026						01/01/2026		
	Status of operation	% of equity	% of voting rights	Number of shares	Cost	Recoverable value	Allowance	Cost	Recoverable value	Allowance
Investments in subsidiaries					497,305,979,612		31,605,358,425	497,305,979,612		39,022,369,968
- V-Gas Petroleum Corporation (i)	*Operating*	*51.00%*	*51.00%*	*11,475,000*	*310,424,781,250*	*(iii)*	-	*310,424,781,250*	*(iii)*	*2,980,529,785*
- Mien Trung Gas Joint Stock Company (ii)	*Operating*	*51.00%*	*51.00%*	*16,690,909*	*186,881,198,362*	*(iii)*	*31,605,358,425*	*186,881,198,362*	*(iii)*	*36,041,840,183*
Total					**497,305,979,612**		**31,605,358,425**	**497,305,979,612**		**39,022,369,968**

(i) V-Gas Petroleum Corporation operates profitably and its equity is preserved. Therefore, the Company recognizes this investment at cost and makes no allowance for them.

(ii) As at the date of preparing these financial statements, Mien Trung Gas Joint Stock Company incurred a loss. The Company has made an allowance for this investment based on the interim consolidated financial statements for the first 6 months of 2026 of Mien Trung Gas Joint Stock Company.

(iii) As at the reporting date, the above investments were not listed and had no trading market. Consequently, The Company does not have a reliable basis to determine the recoverable amount of these investments in subsidiaries.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

7. Short-term trade receivables

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
V-Gas Petroleum Corporation	95,589,070,343	-	68,589,101,437	-
Mien Trung Gas JSC	194,232,467,774	-	198,531,890,534	-
Mien Trung Gas Retail One Member Company Limited	48,738,571,918	(48,738,571,918)	48,738,571,918	(48,738,571,918)
Others	2,622,327,055	-	4,593,570,676	-
Total	**341,182,437,090**	**(48,738,571,918)**	**320,453,134,565**	**(48,738,571,918)**

- VND292,443,865,172 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**
V-Gas Petroleum Corporation	95,589,070,343	-	68,589,101,437	-
Mien Trung Gas JSC	194,232,467,774	-	198,531,890,534	-
Total	**289,821,538,117**	**-**	**267,120,991,971**	**-**

8. Bad debts

	30/06/2026			01/01/2026		
	Cost	**Recoverable value**	**Reason for making allowance**	**Cost**	**Recoverable value**	**Reason for making allowance**
Trade receivables	48,738,571,918	-		48,738,571,918	-	
- Mien Trung Gas Retail One Member Company Limited	*48,738,571,918*	-	*Overdue*	*48,738,571,918*	-	*Overdue*
Total	**48,738,571,918**	**-**		**48,738,571,918**	**-**	

9. Inventories

	30/06/2026		01/01/2026	
	Cost	**Allowance**	**Cost**	**Allowance**
Materials, raw materials	313,036,140	-	300,873,759	-
Work in process	5,285,175	-	317,172,310	-
Merchandise goods	4,132,547,606	-	835,875,155	-
Total	**4,450,868,921**	**-**	**1,453,921,224**	**-**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

- There are no slow-moving, damaged, obsolete, or technically degraded inventories that are unsalable at the end of the accounting period.
- The value of inventories which was pledged as collateral for loans, guarantee and issuance of L/C at Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Hoi An Branch as at 30/06/2026 was VND4,450,868,921.

10. Other long-term receivables

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
Deposits, collaterals (*)	1,165,452,567	-	1,443,722,565	-
- V-Gas Petroleum Corporation	*787,180,036*		*814,950,034*	
- Mien Trung Gas JSC	*378,272,531*		628,772,531	
Total	**1,165,452,567**	**-**	**1,443,722,565**	**-**

(*) This represents the security deposit paid to receive gas cylinders. This amount is allocated in accordance with the term and conditions of each specific deposit contract.

Other long-term receivables from related parties

	30/06/2026		01/01/2026	
	Book value	**Allowance**	**Book value**	**Allowance**
Deposits, collaterals	1,165,452,567	-	1,443,722,565	-
- V-Gas Petroleum	*787,180,036*	-	*814,950,034*	-
- Mien Trung Gas JSC	*378,272,531*	-	*628,772,531*	-
Total	**1,165,452,567**	**-**	**1,443,722,565**	**-**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

11. Tangible fixed assets

	Buildings, architectures	Machinery, equipment	Motor vehicles	Office equipment	Other fixed assets	Total
Cost						
Beginning balance	15,736,109,159	14,017,691,013	15,590,707,076	426,965,636	42,455,000	45,813,927,884
Newly-purchased	-	-	-	-	-	-
Sold, disposed	-	-	-	-	-	-
Ending balance	**15,736,109,159**	**14,017,691,013**	**15,590,707,076**	**426,965,636**	**42,455,000**	**45,813,927,884**
Accumulated depreciation						
Beginning balance	8,610,694,419	12,855,081,669	5,692,261,440	362,030,562	42,455,000	27,562,523,090
Charge for the peric	329,086,254	178,121,348	738,567,000	12,987,012	-	1,258,761,614
Sold, disposed	-	-	-	-	-	-
Ending balance	**8,939,780,673**	**13,033,203,017**	**6,430,828,440**	**375,017,574**	**42,455,000**	**28,821,284,704**
Net book value						
Beginning balance	7,125,414,740	1,162,609,344	9,898,445,636	64,935,074	-	18,251,404,794
Ending balance	**6,796,328,486**	**984,487,996**	**9,159,878,636**	**51,948,062**	**-**	**16,992,643,180**

- As at 30/06/2026, tangible fixed assets with a carrying value of VND176,671,221 have been mortgaged as collateral for loans, guarantees, and L/C issuance.
- Cost of tangible fixed assets fully depreciated but still in active use was VND7,778,896,775.
- There is no commitment to buy or sell tangible fixed assets of great value in the future.
- No tangible fixed assets were pending disposal.
- The list of existing tangible fixed assets whose historical cost accounts for 10% or more of the total historical cost of investment properties is as follows:

Aseset name	30/06/2026 Cost	30/06/2026 Accumulated depreciation	30/06/2026 Net book value	01/01/2026 Cost	01/01/2026 Accumulated depreciation	01/01/2026 Net book value
5-seater car, license plate No. 92A26666	12,052,900,000	5,524,245,815	6,528,654,185	12,052,900,000	4,921,600,817	7,131,299,183

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

12. Leased investment property

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

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

13. Prepaid expenses

a. Short-term

	30/06/2026	01/01/2026
Asset insurance expenses	2,423,534	15,201,934
Guarantee fees	554,182,962	351,065,097
Others	26,879,747	97,308,153
Total	**583,486,243**	**463,575,184**

NOTES TO THE INTERIM 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
Guarantee fees	192,907,320	168,981,000
Land rental in the Industrial Zone (*)	146,914,290	220,371,450
Fee for using industrial zone infrastructures	81,019,116	121,528,674
Others	154,702,832	241,103,658
Total	**575,543,558**	**751,984,782**

(*) The prepaid rental of 11,556m2 of land in Dien Nam – Dien Ngoc Industrial Zone for 10 years, up to 30/06/2027.

14. 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	27,955,668,750	27,955,668,750
Deferred income tax assets	**27,955,668,750**	**27,955,668,750**

15. 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	83,488,584	270,293,083
Total	**499,837,762,636**	**377,706,525,138**

16. Short-term taxes and amounts receivable from/payable to the State

	01/01/2026		Incurred in the period	Actually paid in the period	30/06/2026	
	Receivable	Payable			Receivable	Payable
VAT	-	151,302,030	984,299,267	867,295,227	-	268,306,070
CIT	-	5,250,561,804	7,655,314,720	5,478,193,375	-	7,427,683,149
PIT	83,705,465	-	366,213,104	350,454,923	70,083,999	2,136,715
Land & house tax, land rent	-	-	16,503,552	16,503,552	-	-
Other taxes	-	-	701,744,305	702,144,305	400,000	-
Total	**83,705,465**	**5,401,863,834**	**9,724,074,948**	**7,414,591,382**	**70,483,999**	**7,698,125,934**

The Company's tax reports 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

17. Short-term accrued expenses

	30/06/2026	01/01/2026
Accrued loan interest expense	105,517,808	95,009,589
Other accruals	27,799,526	-
Total	**133,317,334**	**95,009,589**

18. 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**

19. Other payables

a. Short-term

	30/06/2026	01/01/2026
Trade union fee	3,745,800	3,203,800
Short-term deposits, collaterals received	4,447,479,174	6,761,938,369
- Phuong Thien Hung Gas Extraction JSC	*1,181,506,691*	*1,369,236,689*
- Mien Trung Gas Retail One Member Company Limited	*996,313,249*	*1,407,425,957*
- Blue Petro Co., Ltd	*935,567,005*	*972,551,018*
- Others	*1,334,092,229*	*3,012,724,705*
Payable remuneration for the BOD and SB (*)	-	1,337,600,000
Other payables	59,403,021	62,536,959
Total	**4,510,627,995**	**8,165,279,128**

(*) Refer to Note 33c.

Other short-term payables to related parties

	30/06/2026	01/01/2026
Short-term deposits, collaterals received	323,987,770	784,914,067
- V-Gas Petroleum Corporation	*59,674,844*	*225,203,147*
- Mien Trung Gas Joint Stock Company	*264,312,926*	*559,710,920*
Total	**323,987,770**	**784,914,067**

NOTES TO THE INTERIM 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
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.

(**) 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.

20. 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 (1)	*60,000,000,000*	*575,520,000,000*	*580,000,000,000*	*55,520,000,000*
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Nam Branch	*37,370,000,000*	-	*37,370,000,000*	-
Total	**97,370,000,000**	**575,520,000,000**	**617,370,000,000**	**55,520,000,000**

(1) Obtaining short-term loans from Joint Stock Commercial Bank for Investment and Development of Vietnam -Hoi An Branch under 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

21. Owners' equity

a. Statement of changes in owners' equity

	Share capital	Undistributed profit after tax	Total
As at 01/01/2025	**463,362,780,000**	**154,938,912,688**	**618,301,692,688**
Profit/(loss) for the period	-	18,765,969,960	**18,765,969,960**
Profit distribution	-	-	-
As at 31/12/2025	**463,362,780,000**	**173,704,882,648**	**637,067,662,648**
As at 01/01/2026	**463,362,780,000**	**173,704,882,648**	**637,067,662,648**
Profit/(loss) for the period	-	28,685,312,553	**28,685,312,553**
Profit distribution	-	-	-
As at 30/06/2026	**463,362,780,000**	**202,390,195,201**	**665,752,975,201**

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	12,000,000,000
- Increase in the period	-	-
- Decrease in the period	-	-
- Ending balance	463,362,780,000	463,362,780,000
Dividends, profits paid		

NOTES TO THE INTERIM 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. Dividend

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

f. Undistributed profit after tax

	First 6 months of 2026	First 6 months of 2025
Profit brought forward	173,704,882,648	154,938,912,688
Profit after CIT of this period	28,685,312,553	11,012,099,793
Distribution of profit	-	-
Undistributed profit after tax	**202,390,195,201**	**165,951,012,481**

(*) The 2026 Annual General Shareholders' Meeeting held on 24/04/2026 resolved not to distribute the 2025 profit after tax.

22. Items off the statement of financial position

a. Leased assets

The Company entered into the following operating lease commitments:

- ✓ 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.
- ✓ Contract No. 01/2026/HDKT-PMG dated 02/01/2026 with Mien Trung Gas Joint Stock Company for the lease of storage tanks and equipment for receiving, storing and filling liquefied petroleum gas (LPG) at the warehouse in Tam Hiep Port Logistics Industrial Park, Nui Thanh Commune, Da Nang City. The contract is valid until 31/12/2030 and shall be automatically renewed for an additional five-year term until 31/12/2035. The rental rate is USD0/MT/storage period;

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

- ✓ Contract No. 02/2026/HDKT-VGAS dated 02/01/2026 with V-Gas Petroleum Corporation for the lease of storage tanks and equipment for receiving, storing and filling liquefied petroleum gas (LPG) at the warehouse in Long Hung Ward, Dong Nai Province. The contract is valid until 31/12/2030 and shall be automatically renewed for an additional five-year term until 31/12/2035. The rental rate is USD0/MT/storage period.
- ✓ Contract No. 04.2021/HDKT/VGAS-PTMT dated 01/01/2021 with V-Gas Petroleum Corporation for the lease of a wharf for cargo receipt and delivery at Long Hung Ward, Dong Nai Province. The contract is valid until 31/12/2030. The rental rate is USD0/MT/wharf rental period.

	30/06/2026	01/01/2026
Total minimum rents in the future of irrevocable asset operating lease according to following terms	3,094,754,580	3,094,754,580
- Within 1 year	-	-
- Over 01 year to 05 years	1,628,818,200	1,628,818,200
- Over 05 years	1,465,936,380	1,465,936,380

b. Assets received for business and production activities

	30/06/2026	01/01/2026
Number of empty gas cylinders	25,713	25,713
- 12-kg cylinders	*25,317*	*25,317*
- 45-kg cylinders	*396*	*396*

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's customers. 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.

c. Foreign currencies:

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

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

23. Revenue from sales and service provision

a. Revenue

	First 6 months of 2026	First 6 months of 2025
Sales revenue	681,914,096,006	758,356,323,186
Service revenue	1,467,048,499	4,763,794,791
Other revenue	1,827,272,727	790,000,000
Total	**685,208,417,232**	**763,910,117,977**

b. Revenue from related parties

	First 6 months of 2026	First 6 months of 2025
Sales revenue	679,351,976,017	758,083,861,588
- Mien Trung Gas Joint Stock Company	*291,539,346,157*	*407,059,580,496*
- V-Gas Petroleum Corporation	*387,812,629,860*	*351,024,281,092*
Service revenue	1,152,990,741	4,067,926,851
- Mien Trung Gas Joint Stock Company	*1,099,440,741*	*3,802,160,184*
- Quang Tri Gas One Member Company Limited	*53,550,000*	*265,766,667*
Total	**680,504,966,758**	**762,151,788,439**

24. Cost of goods sold

	First 6 months of 2026	First 6 months of 2025
Cost of sales	662,789,816,801	751,899,105,353
Cost of services rendered	1,509,040,280	3,620,913,076
Cost of others	149,417,560	34,631,127
Total	**664,448,274,641**	**755,554,649,556**

25. Financial income

	First 6 months of 2026	First 6 months of 2025
Deposit interest, loan interest	9,035,342,548	8,555,057,010
Foreign exchange difference on settlement	19,852,286	-
Interest on credit sales	4,078,354,384	3,534,246,574
Total	**13,133,549,218**	**12,089,303,584**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

26. Financial expenses

	First 6 months of 2026	First 6 months of 2025
Loan interest	1,628,070,135	1,981,577,506
Appropriation/(reversal) of allowance for loss in investments	(7,417,011,543)	1,875,442,176
Other financial expenses	49,923	-
Total	**(5,788,891,485)**	**3,857,019,682**

27. Selling expenses and administrative expenses

a. Selling expenses

	First 6 months of 2026	First 6 months of 2025
Depreciation and amortization expenses	215,987,490	226,693,712
Outside service expenses	79,129,598	1,335,960,186
Others	7,449,163	409,829,493
Total	**302,566,251**	**1,972,483,391**

b. Administrative expenses

	First 6 months of 2026	First 6 months of 2025
Staff costs	2,153,756,063	2,269,887,142
Depreciation and amortization expenses	921,653,796	896,489,354
Outside service expenses	1,395,082,734	367,898,997
Others	379,461,203	542,888,409
Total	**4,849,953,796**	**4,077,163,902**

28. Other income

	First 6 months of 2026	First 6 months of 2025
Proceeds from disposal, sale of fixed assets	-	163,636,364
Allocation of received deposits for gas cylinders	2,036,189,197	3,204,173,523
Total	**2,036,189,197**	**3,367,809,887**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

29. Other expenses

	First 6 months of 2026	First 6 months of 2025
Fines and tax arrears	220,888,171	-
Other expenses	4,737,000	-
Total	**225,625,171**	**-**

30. Current corporate income tax expense

	First 6 months of 2026	First 6 months of 2025
Accounting profit before tax	36,340,627,273	13,905,914,917
Adjustments to taxable income	797,788,471	563,160,700
- Increase	797,788,471	563,160,700
+ *Fines, tax arrears*	*220,888,171*	-
+ *Improper, unqualified expenses*	*576,900,300*	*563,160,700*
- Decreases	-	-
Total taxable income	37,138,415,744	14,469,075,617
Corporate income tax	7,427,683,149	2,893,815,124
Current corporate income tax expense	**7,655,314,720**	**2,893,815,124**
Of which:		
- Current CIT expense incurred in current period	*7,427,683,149*	*2,893,815,124*
- Adjustment of current CIT expense of previous period to current CIT expense of current period	*227,631,571*	-

31. Production and business expenses by element

	First 6 months of 2026	First 6 months of 2025
Cost of purchase of goods	662,789,816,801	751,899,105,353
Materials expenses	715,214,721	2,267,151,118
Labor costs	2,584,294,863	3,447,644,117
Depreciation and amortization expenses	1,402,389,849	1,266,597,545
Outside service expenses	1,706,061,673	620,312,962
Other cash expenses	403,016,780	2,344,367,889
Total	**669,600,794,688**	**761,845,178,984**

32. Risk management

a. Capital risk management

Through capital management, the Company considers and decides to maintain the appropriate balance of equity 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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

b. Financial risk management

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

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

Interest rate risk management

The Company's interest rate risks mainly derive from interest bearing loans 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 unexpected 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 the value 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 the most timely price fluctuations. 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 management

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*

Credit risk management

Credit risk arises when a customer or counterparty fails to fulfil its contractual obligations, resulting in financial loss to the Company. The Company faces financial risks arising from several significant accounts receivable. The Company has hedged credit risk by such measures as regularly monitoring the situation to evaluate, classify debts, rank debts, urge debt collection and make allowance for overdue debts.

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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

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	499,837,762,636	-	499,837,762,636
Accrued expenses	133,317,334	-	133,317,334
Loans and finance lease liabilities	55,520,000,000	-	55,520,000,000
Other payables	4,506,882,195	560,000,000	5,066,882,195
Total	**559,997,962,165**	**560,000,000**	**560,557,962,165**

01/01/2026	Within 1 year	Over 1 year	Total
Trade payables	377,706,525,138	-	377,706,525,138
Accrued expenses	95,009,589	-	95,009,589
Loans and finance lease liabilities	97,370,000,000	-	97,370,000,000
Other payables	8,162,075,328	260,000,000	8,422,075,328
Total	**483,333,610,055**	**260,000,000**	**483,593,610,055**

The Management assumes that the Company is not exposed to liquidity risk and believes that the Company can generate sufficient resources to meet its financial obligations as they fall due.

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	16,415,331,643		16,415,331,643
Held-to-maturity investments	271,509,345,612	-	271,509,345,612
Trade receivables	292,443,865,172	-	292,443,865,172
Other receivables	250,000	1,165,452,567	1,165,702,567
Total	**580,368,792,427**	**1,165,452,567**	**581,534,244,994**

01/01/2026	Within 1 year	Over 1 year	Total
Cash and cash equivalents	10,377,036,395		10,377,036,395
Held-to-maturity investments	217,895,710,683	-	217,895,710,683
Trade receivables	271,714,562,647	-	271,714,562,647
Other receivables	3,000,290,318	1,443,722,565	4,444,012,883
Total	**502,987,600,043**	**1,443,722,565**	**504,431,322,608**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

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

a. Related parties

Related parties	Relationship
V-Gas Petroleum Corporation	Subsidiary
Mien Trung Gas Joint Stock Company	Subsidiary
Quang Tri Gas One Member Company Limited	Subsidiary
Gas Thoi Dai Joint Stock Company	The Chairman of the BOD, major shareholder of Gas Thoi Dai has a family relationship with the Chairman of the BOD

b. Material related-party transactions

	Transactions	First 6 months of 2026	First 6 months of 2025
Purchasing goods, services			
V-Gas Petroleum Corporation	Storage tanks and equipment for receiving, storing and filling liquefied petroleum gas lease (*)	-	-
V-Gas Petroleum Corporation	Wharf lease (**)	-	-
V-Gas Petroleum Corporation	Receivable interest on deferred payment	426,107,810	-
Mien Trung Gas JSC	Receivable interest on deferred payment	3,652,246,574	3,534,246,574
Mien Trung Gas JSC	Storage tanks and equipment for receiving, storing and filling liquefied petroleum gas lease (*)	-	-
Mien Trung Gas JSC	Purchase of goods	54,401,610	-
Mien Trung Gas JSC	Transportation service	795,860,022	-

(*) In the first 6 months of 2026, the Company leased storage tanks and equipment for receiving, storing and filling liquefied petroleum gas (LPG) from Mien Trung Gas Joint Stock Company under Contract No. 01/2026/HDKT-PMG dated 02/01/2026, and from V-Gas Petroleum Corporation under Contract No. 02/2026/HDKT-V-GAS dated 02/01/2026. The rental unit price was USD0/MT/storage period.

(**) In the first half of 2025, the Company leased the wharf from V-Gas Petroleum Corporation under Contract No. 04.2021/HDKT/VGAS-PTMT dated 01/01/2021 for cargo receipt and delivery. The rental rate is USD0/MT/wharf rental period.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

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

		First 6 months of 2026 (*)		First 6 months of 2025	
		Accrued	Received	Accrued	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 BOD and the BOS incurred during the period is as follows:

- The remuneration received represents the 2025 remuneration for the Board of Directors and the Board of Supervisors, which was approved by the 2026 Annual General Meeting of Shareholders on 24/04/2026.
- 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	265,490,000	29,950,000
Mr. Nguyen Van Trung	General Director Appointed on 14/05/2025	215,740,000	208,000,000
Ms. Nguyen Thi Bich Thuy	General Director Resigned on 14/05/2025	-	254,950,000
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

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 letters of credit (L/C) as follows:

e.1.1. 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 Khanh 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;

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

- ✓ 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);
- ✓ 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.

e.1.2. 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 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 11/08/2023. Land parcel No. 95, map No. 85, address: 222A Nguyen Luong Bang Street, Hoa Khanh Bac Ward, Lien Chieu District, Da Nang City.

e.1.3. 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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (cont'd)

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

at land parcel No. 279, map No. 12, address: 139 Trieu Nu Vuong Street, Hai Chau 2 Ward, Hai Chau District, Da Nang City.

e.1.4. 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.2. Thoi Dai Gas Joint Stock Company has pledged their assets as collateral to secure the Company's loans, guarantees, and letters of credit (L/C) 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).

34. 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 financial statements.

35. Corresponding figures

Corresponding figures of the interim separate statement of financial position were taken from the financial statements for the year ended 31/12/2025. Corresponding figures of the interim separate income statement and of the interim separate statement of cash flows were taken from the interim separate financial statements for the first 6 months of the year 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 issued by the Ministry of Finance, providing guidance on the Corporate Accounting System, as follows:

Statement of financial position	Code	Figure as at 01/01/2026 (Restated) VND	Figure as at 31/12/2025 VND	Difference VND
Short-term held-to-maturity investments	123	217,895,710,683	214,200,000,000	3,695,710,683
Other short-term receivables	135	3,014,290,318	6,710,001,001	(3,695,710,683)
Other short-term payables	320	8,165,279,128	1,403,340,759	6,761,938,369
Other long-term payables	338	260,000,000	7,021,938,369	(6,761,938,369)

Legal representative

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

Da Nang City, 28 August 2026