



PETROVIETNAM GAS JSC
**PETROVIETNAM LOW PRESSURE
GAS DISTRIBUTION JSC**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 827/KTA-TCKT

Ho Chi Minh City, 19th October 2026

Ref: Disclosure of the third quarter of
2026 financial statements

REGULAR INFORMATION DISCLOSURE

To:

- The State Securities Commission;
- Ho Chi Minh Stock Exchange.

1. Name of organization:

- Company: **Petrovietnam Low Pressure Gas Distribution Joint Stock Company**
- Stock code: **PGD**
- Address: 7th floor, PV GAS Tower, 673 Nguyen Huu Tho Street, Nha Be Commune, Ho Chi Minh City.
- Telephone: 028.37840445; Fax: 028.37840446; Email: info@pvgasd.com.vn.

2. Content of disclosure:

- Third quarter of 2026 financial statements;
- Explanation of profit after corporate income tax in the Statement of Income for the third quarter of 2026 change of 10% or more compared to the same period in 2025.

3. This information was published on PV GAS D website on 19th October 2026 follow the link www.pvgasd.com.vn.

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Regards./.

Recipients:

- As above;
- BOD;
- BOS;
- Authorized person to disclose information;
- Kept at Archives and FAD. QB.01.

DIRECTOR



Đỗ Phạm Hồng Minh

**PETROVIETNAM LOW PRESSURE GAS DISTRIBUTION
JOINT STOCK COMPANY**

FINANCIAL STATEMENTS

For the period from 01 July 2026
To 30 September 2026



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INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency unit: VND

ITEMS		Code	Note	30/9/2026	01/01/2026
A.	CURRENT ASSETS	100		3,985,682,171,103	3,203,207,292,329
I.	Cash and cash equivalents	110	4	1,443,845,997,088	1,118,216,361,240
1.	Cash	111		51,845,997,088	55,212,744,802
2.	Cash equivalents	112		1,392,000,000,000	1,063,003,616,438
II.	Short-term financial investments	120		856,752,293,957	860,128,115,019
1.	Short-term investments held to maturity	123	5	856,752,293,957	860,128,115,019
III.	Current receivables	130		1,622,015,220,868	1,153,776,172,032
1.	Trade accounts receivable	131	6	832,324,879,364	571,703,065,095
2.	Advance to suppliers	132	7	10,315,444,938	31,199,671,861
3.	Other receivables	135	8	813,817,024,785	590,991,558,393
4.	Allowance for current doubtful debts	136	9	(34,442,128,219)	(40,118,123,317)
IV.	Inventories	140		53,742,044,087	55,028,643,063
1.	Inventories	141	10	53,742,044,087	55,028,643,063
V.	Other current assets	160		9,326,615,103	16,058,000,975
1.	Short-term deferred expenses	161	11	6,196,402,047	3,365,745,770
2.	Deductible VAT	162		3,065,737,709	12,631,614,858
3.	Tax receivable	163	17	64,475,347	60,640,347
B.	NON-CURRENT ASSETS	200		344,268,111,709	371,583,598,859
I.	Non-current receivables	210		18,553,984,029	17,711,785,125
1.	Other receivables	215		18,553,984,029	17,711,785,125
II.	Fixed assets	220		202,142,858,959	227,976,406,563
1.	Tangible fixed assets	221	12	156,514,541,357	181,806,689,220
-	Original cost	222		1,115,090,952,659	1,111,290,233,332
-	Accumulated depreciation	223		(958,576,411,302)	(929,483,544,112)
2.	Intangible fixed assets	227	13	45,628,317,602	46,169,717,343
-	Original cost	228		63,309,663,876	63,211,663,876
-	Accumulated amortization	229		(17,681,346,274)	(17,041,946,533)
IV.	Non-current qualifying assets	250		11,943,440,567	6,222,246,117
2.	Construction in progress	252	14	11,943,440,567	6,222,246,117
VI.	Other non-current assets	270		111,627,828,154	119,673,161,054
1.	Non-current deferred expenses	271	11	111,627,828,154	119,673,161,054
TOTAL ASSETS		280		4,329,950,282,812	3,574,790,891,188

The accompanying notes are an integral part of these financial statements

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Currency unit: VND

ITEMS	Code	Note	30/9/2026	01/01/2026
C. LIABILITIES	300		2,693,564,858,988	2,099,305,966,737
I. Current liabilities	310		2,693,378,894,088	2,099,217,966,737
1. Payables to sellers	311	15	1,235,506,316,264	1,011,761,246,037
2. Advances from customers	312	16	75,711,875,230	52,933,603,972
3. Taxes and obligations to State	314	17	56,257,789,969	9,371,957,644
4. Payables to employees	315		50,267,798,138	25,457,835,610
5. Expenses payable	316	18	1,035,081,297,342	823,926,981,248
6. Other payables	320	19	235,490,522,096	143,795,826,362
7. Loans and financial leased liabilities	321	20	-	30,476,988,514
8. Bonus and welfare funds	323		5,063,295,049	1,493,527,350
II. Non-current liabilities	330		185,964,900	88,000,000
1. Other payables	338		185,964,900	88,000,000
D. OWNER'S EQUITY	400		1,636,385,423,824	1,475,484,924,451
I. Capital sources and funds	410	21	1,636,385,423,824	1,475,484,924,451
1. Contributions from owners	411		989,982,660,000	989,982,660,000
- Ordinary shares with voting rights	411a		989,982,660,000	989,982,660,000
2. Share premium	412		153,050,000	153,050,000
3. Treasury shares	415		(9,550,000)	(9,550,000)
4. Investment and development fund	418		305,712,257,648	255,206,874,258
5. Retained earnings	420		340,547,006,176	230,151,890,193
- Retained earnings accumulated to the end of previous period	420a		64,303,475,698	73,800,612,226
- Retained earnings accumulated to the end of current period	420b		276,243,530,478	156,351,277,967
TOTAL RESOURCES	440		4,329,950,282,812	3,574,790,891,188

Ho Chi Minh City, 19 October 2026

Quoc Bao

Nguyen Tran Quoc Bao
Preparer

Quoc Vuong

Dang Quoc Vuong
Chief Accountant



Do Pham Hong Minh
Legal representative

PETROVIETNAM LOW PRESSURE GAS DISTRIBUTION JOINT STOCK COMPANY

673 Nguyen Huu Tho Street, Nha Be Commune,
Ho Chi Minh City, S.R. Vietnam

Financial statements
For the period from 01 July 2026
to 30 September 2026

INTERIM INCOME STATEMENT

For the period from 01 July 2026 to 30 September 2026

					Currency unit: VND	
	ITEMS	Code	Note	Quarter 3/2026	From 01 Jan 2026 to 30 Sep 2026	From 01 Jan 2025 to 30 Sep 2025
1.	Revenues from sales and services rendered	01	23	3,302,631,785,543	9,651,011,117,484	8,624,021,329,178
2.	Revenue deductions	02		-	-	-
3.	Net revenues from sales and services rendered	10	23	3,302,631,785,543	9,651,011,117,484	8,624,021,329,178
4.	Cost of goods sold	11	24	2,869,731,731,209	8,939,339,870,791	8,075,703,348,087
5.	Gross profits from sales and services rendered	20		432,900,054,334	711,671,246,693	548,317,981,091
6.	Gain/loss from disposal and liquidation of investment property			-	-	-
7.	Financial income	21	25	15,016,369,359	39,501,777,160	31,656,712,572
8.	Financial expenses	22		589,707,723	3,048,072,679	1,310,984,529
-	In which: Interest expenses	23		589,707,723	2,115,025,533	78,780,009
9.	Selling expenses	25	26	93,387,244,474	322,681,831,241	336,592,134,940
10.	General administration expenses	26	26	22,441,435,747	64,169,335,282	69,667,128,025
11.	Net profits from operating activities	30		331,498,035,749	361,273,784,651	172,404,446,169
12.	Other income	31		5,092,593	283,888,455	2,374,815
13.	Other expenses	32		159,904,981	229,967,347	126,889,524
14.	Other profits	40		(154,812,388)	53,921,108	(124,514,709)
15.	Total net profit before tax	50		331,343,223,361	361,327,705,759	172,279,931,460
16.	Current corporate income tax expenses	51	28	66,351,308,693	76,084,175,281	33,739,877,960
17.	Deferred corporate income tax expenses	52		-	-	-
18.	Profits after enterprise income tax	60		264,991,914,668	285,243,530,478	138,540,053,500
19.	Basic earnings per share	70	29		2,790	1,256

Ho Chi Minh City, 19 October 2026



[Signature]

Nguyen Tran Quoc Bao
Preparer

Dang Quoc Vuong
Chief Accountant

Do Thanh Hong Minh
Legal representative

The accompanying notes are an integral part of these financial statements

INTERIM CASH FLOW STATEMENT

For the period from 01 January 2026 to 30 September 2026

Currency unit: VND

ITEMS		Code	From 01 Jan 2026 to 30 Sep 2026	From 01 Jan 2025 to 30 Sep 2025
1		2	3	4
I.	CASH FLOW FROM TRADING ACTIVITIES			
1.	Pre-tax profits	01	361,327,705,759	172,279,931,460
2.	Adjustment for			
-	Depreciation and amortization	02	31,656,546,993	38,865,956,416
-	Provisions	03	(5,675,995,098)	9,998,154,923
-	Gain (or loss) from investment	05	(39,501,777,160)	(31,619,077,707)
-	Interest expenses	06	2,115,025,533	78,780,009
3.	Operating profit before adjustments to working capital	08	349,921,506,027	189,603,745,101
-	(Increase)/decrease in accounts receivable	09	(453,843,210,493)	(81,574,368,472)
-	(Increase)/decrease in inventories	10	1,378,598,976	(2,191,755,665)
-	Increase/(decrease) in accounts payable	11	488,307,713,752	(43,744,688,541)
-	(Increase)/Decrease in deferred expenses	12	3,998,735,671	8,320,554,898
-	Interest paid	14	(2,124,627,607)	(76,392,736)
-	Business income tax paid	15	(29,468,255,242)	(15,183,016,602)
-	Other expenditures on trading	17	(21,531,248,060)	(15,344,521,793)
Net cash flow from trading activities		20	336,639,213,024	39,809,556,190
II.				
1.	Cash payments to acquire fixed assets and other long-term assets	21	(23,410,186,884)	(3,481,056,222)
2.	Time deposits with original maturities exceeding three months	23	(460,000,000,000)	(650,112,287,634)
3.	Proceeds from time deposits with original maturities exceeding three months	24	480,000,000,000	650,000,000,000
4.	Dividends and interest received	27	22,881,214,660	25,081,314,583
Net cash flow from investment activities		30	19,471,027,776	21,487,970,727
III.	CASH FLOW FROM FINANCE ACTIVITIES			
1.	Proceeds from borrowings	33	20,105,835,672	15,286,923,600
2.	Repayment of borrowings	34	(50,582,824,186)	-
Net cash flow from finance activities		40	(30,476,988,514)	15,286,923,600
Net cash flows in the period		50	325,633,252,286	76,584,450,517
Cash and equivalents at the beginning of the period		60	1,118,212,744,802	1,384,904,766,353
Cash and equivalents at the end of the period		70	1,443,845,997,088	1,461,489,216,870

Ho Chi Minh City, 19 October 2026

Nguyen Tran Quoc Bao
Preparer

Dang Quoc Vuong
Chief Accountant

Do Pham Hong Minh
Legal representative



The accompanying notes are an integral part of these financial statements

**PETROVIETNAM LOW PRESSURE GAS DISTRIBUTION
JOINT STOCK COMPANY**

673 Nguyen Huu Tho Street, Nha Be Commune,
Ho Chi Minh City, S.R. Vietnam

Financial statements
For the period from 01 July 2026
to 30 September 2026

NOTES TO THE FINANCIAL STATEMENTS

B 09a-DN

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

1. GENERAL INFORMATION

Ownership of capital

PetroVietnam Low Pressure Gas Distribution Joint Stock Company (hereafter referred to as the "Company") is a joint stock company established in SR Vietnam pursuant to enterprise registration certificate No. 4103006815 dated 23 May 2007 which was initially issued by the Department of Planning and Investment of Ho Chi Minh City. According to the 16th amendment to the Enterprise Registration Certificate dated 8 October 2025 and the Confirmation of Changes to Enterprise Registration Information dated 16 June 2026, the Company's charter capital amounted to VND 989,982,660,000. Shares of the Company are listed on the Ho Chi Minh City Stock Exchange with the stock trading code is PGD.

The largest shareholder of the Company is PetroVietnam Gas Joint Stock Corporation, details of capital contributions take 50.5%.

Business Lines

The principal activities of the Company are to distribute and trade natural gas.

Main Activities

The Company's main activities include trading and transporting low-pressure gas via pipelines; trading industrial gases (excluding gas trading in Ho Chi Minh City), materials, machinery, chemical equipment, and petroleum transportation vehicles; technology transfer consulting; constructing industrial works, pipeline systems, warehouses, and filling stations for the petroleum industry; trading and transporting gasoline, lubricants, dry gas products, LPG, LNG, CNG, and other petroleum-derived products (excluding gas trading at the Company's headquarters).

Normal Production and Business Cycle

The normal business cycle of the Company is 12 months.

Corporate Structure

The Company's structure consists of the Office and 03 dependent accounting units, including:

- Vung Tau Low Pressure Gas Distribution Company;
- Branch of PetroVietnam Low Pressure Gas Distribution Joint Stock Company - Nhon Trach Low Pressure Gas Distribution Company;
- Branch of PetroVietnam Low Pressure Gas Distribution Joint Stock Company - Northern Low Pressure Gas Distribution Company.

2. BASIS OF FINANCIAL STATEMENT PREPARATION AND FISCAL YEAR

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of financial statements. The financial statements have been prepared under the historical cost convention.

The accompanying financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Fiscal year

The Company's fiscal year is from 1 January to 31 December.

This financial statements are prepared for the period from 01 July 2026 to 30 September 2026.

**PETROVIETNAM LOW PRESSURE GAS DISTRIBUTION
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673 Nguyen Huu Tho Street, Nha Be Commune,
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Financial statements

For the period from 01 July 2026
to 30 September 2026

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Company in preparing the financial statements:

Accounting Estimates

The preparation of financial statements in conformity with accounting standards, the Vietnamese accounting system for enterprises, and relevant legal regulations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on management's best knowledge, actual results may differ from those estimates.

Financial Instruments

Initial Recognition

Financial Assets: At initial recognition, financial assets are recognized at cost plus transaction costs that are directly attributable to the acquisition of the financial asset. The Company's financial assets include cash and cash equivalents, short-term receivables from customers, other short-term receivables, and other long-term receivables.

Financial Liabilities: At initial recognition, financial liabilities are recognized at cost plus transaction costs that are directly attributable to the issuance of the financial liability. The Company's financial liabilities include short-term payables to suppliers, other short-term payables, short-term accrued expenses, short-term provisions, and borrowings.

Subsequent Measurement

Currently, there are no regulations on the revaluation of financial instruments after initial recognition.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, cash in transit, demand deposits, and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Receivables

Receivables represent amounts due from customers or other parties. Receivables are stated at their book value less an allowance for doubtful accounts.

An allowance for doubtful accounts is made for receivables that are overdue for six months or more, or for receivables where the debtor is unlikely to be able to pay due to liquidation, bankruptcy, or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories comprises direct materials, direct labor, and manufacturing overhead, if any, incurred in bringing the inventories to their present location and condition. The cost of inventories is determined using the weighted-average method. Net realizable value is the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

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to 30 September 2026

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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The Company's inventory obsolescence reserve is established in accordance with current accounting regulations. Accordingly, the Company is allowed to establish an allowance for obsolete, damaged, or deteriorated inventories and in cases where the cost of inventories is higher than the net realizable value at the end of the fiscal year.

Tangible fixed assets and depreciation

Tangible fixed assets are presented at original cost less accumulated depreciation.

The original cost of purchased fixed assets includes the purchase price and all other costs directly related to bringing the assets into a ready-to-use state. For fixed assets formed by capital construction investment through bidding or self-construction and production, the original cost is the settlement price of the construction project according to current investment and construction management regulations, other directly related costs, and registration fees (if any). In cases where the project has been completed and put into use but the settlement has not been approved, the original cost of fixed assets is recorded at a provisional price based on the actual costs incurred to acquire the fixed assets. The provisional original cost will be adjusted according to the settlement price approved by competent authorities.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives, specifically as follows:

	From 01 July 2026 to 30 September 2026
	Years
Buildings and structures	5 – 25
Machinery and equipment	3 – 20
Office equipment	3 – 6
Transportation and transmission devices	3 – 6
Other tangible fixed assets	3

Intangible fixed assets and amortization

The Company's intangible fixed assets, representing land use rights, computer software, and other intangible fixed assets, are presented at original cost less accumulated depreciation. Land use rights with a definite term are amortized based on the actual granted period; land use rights with an indefinite term are not amortized. Computer software and other intangible fixed assets are amortized using the straight-line method over their estimated useful lives of 3 to 5 years.

Construction in progress

Assets under construction for production, rental, administrative, or any other purposes are recorded at cost. This cost includes service costs and related interest expenses in accordance with the Company's accounting policies. Depreciation of these assets is applied in the same manner as other assets, commencing when the asset is ready for use.

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including infrastructure rental costs, operating lease expenses for fixed assets, insurance premium costs, and other types of deferred expenses.

Infrastructure rental costs, operating lease expenses for fixed assets represent the rentals for land use rights and other fixed assets. These rentals are charged to the income statement using the straight-line method over the lease term.

Insurance premium costs represent those: fire and explosion insurance, property insurance purchased by the Company in a lump sum covering multiple accounting periods, which are charged to the income statement using the straight-line method over the insurance period.

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Other types of deferred expenses comprise costs of small tools, supplies and spare parts issued for consumption, office renovation costs, and other short-term deferred expenses which are expected to provide future economic benefits to the Company. These expenditures are allocated to the income statement using the method in accordance with the current prevailing accounting regulations.

Revenue from sales of goods

Revenue from sale of goods is recognised in the interim income statement when all five (5) following conditions are satisfied:

- (a) The Company has transferred to the buyer the significant risks and rewards of ownership of the product or goods;
- (b) The company no longer holds the right to manage goods as the owner of the goods or the right to control the goods;
- (c) Revenue is determined with relative certainty;
- (d) The Company has obtained, or will obtain, economic benefits from the sales transaction; and
- (e) The costs related to the sales transaction are determined.

Interest on deposits is recognized on an accrual basis, determined based on the balance of deposit accounts and the applicable interest rate.

Tax

Corporate income tax represents the total value of current tax payable and deferred tax.

Current tax payable is calculated based on taxable income for the period. Taxable income differs from the net profit presented in the income statement because taxable income does not include income or expenses taxable or deductible in other years (including carryforward losses, if any) and also excludes non-taxable or non-deductible items.

Deferred income tax is calculated on the differences between the carrying value and the tax base of assets or liabilities on the financial statements and is recognized using the statement of financial position method. Deferred income tax liabilities must be recognized for all temporary differences, while deferred income tax assets are only recognized when it is certain that there will be sufficient taxable profits in the future to deduct the temporary differences.

Deferred income tax is determined according to the tax rate expected to apply to the period the asset is recovered or the liability is settled. Deferred income tax is recognized in the income statement and only recorded in equity when the tax relates to items recorded directly in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the company has a legal right to offset current tax assets against current tax liabilities and when deferred income tax assets and deferred income tax liabilities relate to corporate income tax managed by the same tax authority and the company intends to settle current income tax on a net basis. The company does not recognize deferred corporate income tax due to the absence of significant differences between the carrying value of asset or liability items on the statement of financial position and the corporate income tax base as at 30, June 2026.

The determination of the company's income tax is based on the current tax regulations. However, these regulations change periodically, and the final determination of corporate income tax depends on the results of inspections by the competent tax authority.

Other taxes are applied according to the current tax laws in Vietnam.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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4. CASH AND CASH EQUIVALENTS

	30/9/2026	01/01/2026
Cash on hand	552,808,179	427,379,494
Cash in bank	51,293,188,909	54,785,365,308
Cash equivalents (*)	1,392,000,000,000	1,063,003,616,438
	1,443,845,997,088	1,118,216,361,240

(*) As at 30 September 2026, cash equivalents included term deposits at banks with original maturity of 3 months or less and earning interest at the annual interest rate 0.5% per annum.

5. INVESTMENTS HELD TO MATURITY

As at 30 September 2026, the balance included term deposits at banks with original maturity from 6 months to less than 12 months and earning interest at the rates ranging from 2.9% per annum to 8.0% per annum.

6. SHORT-TERM TRADE ACCOUNTS RECEIVABLE

	30/9/2026	01/01/2026
CNG Vietnam Joint Stock Company	340,846,614,825	149,602,150,918
Southern Gas Trading Joint Stock Company	16,018,731,187	-
NSG Vietnam Glass Industries Ltd	39,346,032,287	68,087,121,034
Viet Nam Power Investment & Development JSC	82,539,902,301	75,879,111,305
Posco Yamato Vina Steel JSC	28,799,760,132	20,557,479,515
VT Gas - Viet Nam Liquefied Gas Co., Ltd	-	11,547,740,451
International Gas Product Shipping JSC	-	29,332,880,798
Others	324,773,838,632	216,696,581,074
	832,324,879,364	571,703,065,095

7. SHORT-TERM ADVANCE TO SUPPLIERS

	30/9/2026	01/01/2026
Shaan Xi BSBSucceed Import And Export Co., Ltd	-	30,476,988,514
Xuan Son Petroleum Technical Services and Maintenance Joint Stock Company	7,801,407,612	-
PVI South Insurance Co., Ltd	1,019,651,186	-
Others	1,494,386,140	722,683,347
	10,315,444,938	31,199,671,861

8. OTHER RECEIVABLES

	30/9/2026	01/01/2026
PetroVietnam Construction Joint Stock Company 2	4,870,608,031	4,870,608,031
Provisional revenue from gas sales	805,876,657,317	583,648,996,471
Short-term deposits	1,811,160,000	1,050,160,000
Others	1,258,599,437	1,421,793,891
	813,817,024,785	590,991,558,393

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to 30 September 2026

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

9. DOUBTFUL DEBTS

As at 30 September 2026, details of receivables that are past due as follows::

	30/9/2026			01/01/2026		
	Cost	Recoverable amount (*)	Number of overdue days	Cost	Recoverable amount (*)	Number of overdue days
My Xuan Ceramic Company Limited	11,296,297,196	-	Over 3 years	11,296,297,196	-	Over 3 years
PetroVietnam Construction Joint Stock Company 2	4,870,608,031	-	Over 3 years	4,870,608,031	-	Over 3 years
Steel Billet Mill - Branch of Pomina Steel Joint Stock Company	-	-	Over 3 years	15,028,293,965	-	From 2 years to under 3 years
Asaki Vietnam Investment and Development Co., Ltd	236,123,691	70,837,107	From 1 year to less than 2 years	236,123,691	118,061,845	From 1 year to less than 2 years
Bach Thanh Ceramic Co., Ltd	18,109,936,408	-	From 1 year to less than 2 years	17,609,724,558	8,804,862,279	From 1 year to less than 2 years
	34,512,965,326	70,837,107		49,041,047,441	8,922,924,124	

(*) Recoverable value is determined by the principal outstanding less the allowances for short-term doubtful receivables.

10. INVENTORIES

	30/9/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Raw materials	11,256,501,907	-	10,872,986,223	-
Tools and supplies	41,140,982,058	-	43,468,905,053	-
Merchandise	1,344,560,122	-	686,751,787	-
	53,742,044,087	-	55,028,643,063	-

11. PREPAID EXPENSES

	30/9/2026	01/01/2026
Short-term		
Allocated tools and equipment	20,735,556	80,939,075
Advertisement	163,000,000	168,000,000
Insurance fees	4,531,101,609	2,380,857,117
Others	1,481,564,882	735,949,578
	6,196,402,047	3,365,745,770
Long-term		
Allocated tools and equipment	1,789,026,827	1,308,645,458
Lands rental	74,409,956,583	75,625,897,535
Advertisement	10,183,085,547	10,786,044,712
Others	25,245,759,197	31,952,573,349
	111,627,828,154	119,673,161,054

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12. TANGIBLE FIXED ASSETS

	Buildings structures	Machinery equipment	Transmission equipment	Office equipment	Others	Total
COST						
As at 01/01/2026	162,598,384,857	895,816,786,110	9,577,648,571	36,260,966,331	7,036,447,463	1,111,290,233,332
Purchases	145,922,222	832,189,000	-	1,579,615,925	71,900,000	2,629,627,147
Transfer from construction in progress	-	1,263,092,180	-	-	-	1,263,092,180
Other decreases	-	(92,000,000)	-	-	-	(92,000,000)
As at 30/9/2026	162,744,307,079	897,820,067,290	9,577,648,571	37,840,582,256	7,108,347,463	1,115,090,952,659
ACCUMULATED DEPRECIATION						
As at 01/01/2026	79,848,886,653	806,794,975,842	5,438,954,363	32,068,870,534	5,331,856,720	929,483,544,112
Charge for the period	8,643,035,012	16,289,256,115	467,071,497	2,864,613,474	828,891,092	29,092,867,190
As at 30/9/2026	88,491,921,665	823,084,231,957	5,906,025,860	34,933,484,008	6,160,747,812	958,576,411,302
NET BOOK VALUE						
As at 01/01/2026	82,749,498,204	89,021,810,268	4,138,694,208	4,192,095,797	1,704,590,743	181,806,689,220
As at 30/9/2026	74,252,385,414	74,735,835,333	3,671,622,711	2,907,098,248	947,599,651	156,514,541,357

The original cost of tangible fixed assets, including fully depreciated assets still in use as at 30 September 2026 is 716,873,007,647 VND.

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13. INTANGIBLE FIXED ASSETS

	Land use rights	Computer Software	Total
COST			
As at 01/01/2026	45,545,065,586	17,666,598,290	63,211,663,876
Purchases	-	98,000,000	98,000,000
As at 30/9/2026	45,545,065,586	17,764,598,290	63,309,663,876
ACCUMULATED AMORTISATION			
As at 01/01/2026	-	17,041,946,533	17,041,946,533
Charge for the period	-	639,399,741	639,399,741
As at 30/9/2026	-	17,681,346,274	17,681,346,274
NET BOOK VALUE			
As at 01/01/2026	45,545,065,586	624,651,757	46,169,717,343
As at 30/9/2026	45,545,065,586	83,252,016	45,628,317,602

The original cost of intangible fixed assets, including fully depreciated fixed assets still in use as at 30 September 2026 is 17,666,598,290 VND.

14. NON-CURRENT QUALIFYING ASSETS

	30/9/2026	01/01/2026
Low pressure gas distribution pipe system for customers in Nhon Trach Industrial Zone project	654,693,052	654,693,052
Safety - Environment work tracking software	900,909,091	900,909,091
Repair of the Office Building at Hiep Phuoc LGDS	167,800,000	167,800,000
Pipeline Protection Plan for the 25B Expansion Project	2,249,742,419	2,249,742,419
Pipeline and gas supply station of Kamhing factory	-	1,263,092,180
LNG Regasification Station for Gas Supply to Etrillion Ceramics Co., Ltd.	6,179,289,003	
Others	1,791,007,002	986,009,375
	11,943,440,567	6,222,246,117

15. SHORT-TERM TRADE ACCOUNTS PAYBLE

	30/9/2026	01/01/2026
PetroVietnam Gas Joint Stock Corporation	966,616,553,735	817,340,364,747
PetroVietnam Gas Joint Stock Corporation - North Branch	174,373,904,194	130,898,389,805
Meta Green Energy Company Limited	-	10,368,000,000
Gas Products Trading Company - A branch of Vietnam Gas Corporation JSC	24,807,640,277	-
Cai Mep Terminal Joint Stock Company	34,678,632,887	-
Others	35,029,585,171	53,154,491,485
	1,235,506,316,264	1,011,761,246,037

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16. SHORT-TERM ADVANCES FROM CUSTOMERS

	30/9/2026	01/01/2026
Hyosung Viet Nam Co., Ltd	19,191,467,816	13,281,076,187
Hyosung Dong Nai Co., Ltd	9,460,830,401	7,811,008,288
Formosa Industry Corporation	10,622,001,939	6,987,638,391
Eclat Fabrics Viet Nam Co., Ltd	13,392,037,138	-
Others	23,045,537,936	24,853,881,106
	75,711,875,230	52,933,603,972

17. TAX AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE

	01/01/2026		Increase during the period	Payment during the period	30/9/2026	
	Receivables	Payables			Receivables	Payables
VAT	-	35,226,252	45,493,643,297	44,738,965,353	-	789,904,196
Overpaid VAT	60,640,347	-	-	3,835,000	64,475,347	-
Import VAT	-	-	3,971,982,163	3,971,982,163	-	-
CIT	-	7,517,632,895	76,084,175,281	29,468,255,242	-	54,133,552,934
PIT	-	1,819,098,497	8,218,065,991	8,702,831,649	-	1,334,332,839
Others	-	-	444,416,778	444,416,778	-	-
	60,640,347	9,371,957,644	134,212,283,510	87,330,286,185	64,475,347	56,257,789,969

18. SHORT-TERM ACCRUED EXPENSES

	30/9/2026	01/01/2026
Land rental costs as per Contract No. 09/HĐTĐ/HIPC dated December 15, 2015	1,455,586,215	1,455,586,215
Accrued expense for gas purchase	1,026,259,833,038	821,044,459,969
Others	7,365,878,089	1,426,935,064
	1,035,081,297,342	823,926,981,248

19. OTHER SHORT-TERM PAYABLES

	30/9/2026	01/01/2026
Short-term deposit received	129,253,978,830	143,164,157,913
Dividends payable	98,997,311,000	-
Other short-term payables	7,239,232,266	631,668,449
	235,490,522,096	143,795,826,362

20. Loans and financial leased liabilities

	30/9/2026	01/01/2026
Opening balance	30,476,988,514	-
Borrowings received during the period	20,105,835,672	30,476,988,514
Repayment of borrowings	50,582,824,186	-
Closing balance	-	30,476,988,514

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20. Loans and financial leased liabilities (Continued)

20.1. Short-term loan from the Vietnam Bank for Agriculture and Rural Development – Binh Phu Branch under Credit Contract No. 1610-LAV-202500285 and Debt Acknowledgement Note No. 1610-LDS-202500322 dated August 28, 2025:

- Credit limit: VND 55,000,000,000;
- Loan amount during the period: VND 15,286,923,600;
- Loan term: until August 28, 2026;
- Principal repayment: At maturity, on August 28, 2026;
- Purpose of loan: Payment for goods;
- Interest rate: From 28 August 2025 to 28 February 2026: 5.7% per annum; From 01 March 2026 to 28 August 2026: 5.7% per annum;
- Balance as at 30, September 2026: VND 0

20.2. Short-term loan from the Vietnam Bank for Agriculture and Rural Development – Binh Phu Branch under Credit Contract No. 1610-LAV-202500285 dated August 28, 2025 and Debt Acknowledgement Note No. 1610-LDS-202500398 dated October 24, 2025:

- Credit limit: VND 55,000,000,000;
- Loan amount during the period: VND 15,190,064,914;
- Loan term: until August 28, 2026;
- Principal repayment: At maturity, on August 28, 2026;
- Purpose of loan: Payment for goods;
- Interest rate: From 28 August 2025 to 28 February 2026: 5.7% per annum; From 01 March 2026 to 28 August 2026: 5.7% per annum;
- Balance as at 30, September 2026: VND 0

20.3. Short-term loan from the Vietnam Bank for Agriculture and Rural Development – Binh Phu Branch under Credit Contract No. 1610-LAV-202500285 dated August 28, 2025 and Debt Acknowledgement Note No. 1610-LDS-202600057 dated February 05, 2026:

- Credit limit: VND 55,000,000,000;
- Loan amount during the period: VND 20,105,835,672;
- Loan term: until August 28, 2026;
- Principal repayment: At maturity, on August 28, 2026;
- Purpose of loan: Payment for goods;
- Interest rate: 6.5% per annum;
- Balance as at 30, September 2026: VND 0

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21. OWNERS' CAPITAL

Statement of Changes in Equity

	Owners' capital	Share premium	Treasury shares	Investment and development fund	Undistributed post tax profits of previous years	Post-tax profits of current period/year	Total
As at 1 January 2025	989,982,660,000	153,050,000	(9,550,000)	180,456,359,746	72,834,154,739	234,116,761,670	1,477,533,436,155
Balance transfer	-	-	-	-	234,116,761,670	(234,116,761,670)	-
Profit for the year	-	-	-	-	-	168,351,277,967	168,351,277,967
Appropriation to bonus	-	-	-	-	(914,272,004)	-	(914,272,004)
Appropriation to welfare fund	-	-	-	-	(8,989,551,167)	(12,000,000,000)	(20,989,551,167)
Appropriation to investment and development fund	-	-	-	74,750,514,512	(74,750,514,512)	-	-
Dividends paid	-	-	-	-	(148,495,966,500)	-	(148,495,966,500)
As at 1 January 2026	989,982,660,000	153,050,000	(9,550,000)	255,206,874,258	73,800,612,226	156,351,277,967	1,475,484,924,451
Balance transfer	-	-	-	-	156,351,277,967	(156,351,277,967)	-
Profit for the period	-	-	-	-	-	285,243,530,478	285,243,530,478
Appropriation to bonus	-	-	-	-	(1,004,400,000)	-	(1,004,400,000)
Appropriation to welfare fund	-	-	-	-	(15,341,320,105)	(9,000,000,000)	(24,341,320,105)
Appropriation to investment and development fund	-	-	-	50,505,383,390	(50,505,383,390)	-	(50,505,383,390)
Dividends paid	-	-	-	-	(98,997,311,000)	-	(98,997,311,000)
As at 30 September 2026	989,982,660,000	153,050,000	(9,550,000)	305,712,257,648	64,303,475,698	276,243,530,478	1,636,385,423,824

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21. OWNERS' CAPITAL (continued)

Charter capital and owner's contributions

According to the 16th Business Registration Certificate dated October 08, 2025 and the Confirmation of Changes to Enterprise Registration Information dated 16 June 2026, the company's charter capital is 989,982,660,000 VND. As at 30 September 2026, the charter capital has been fully contributed by shareholders as follows:

Shareholders	Capital structure As at 30 Sep 2026		Capital structure As at 01 Jan 2026	
	VND	%	VND	%
PetroVietnam Gas Joint Stock Corporation	499,950,000,000	50.50%	499,950,000,000	50.50%
Tokyo Gas Asia Pte. Ltd	247,497,320,000	25.00%	247,497,320,000	25.00%
Saibu Gas Holdings Co., Ltd	207,897,750,000	21.00%	207,897,750,000	21.00%
Others	34,637,590,000	3.50%	34,637,590,000	3.50%
	989,982,660,000	100%	989,982,660,000	100%

Shares

	30/9/2026	01/01/2026
Number of shares issued to the public	98,998,266	98,998,266
Ordinary shares	98,998,266	98,998,266
Preference shares	-	-
Number of treasury shares	955	955
Ordinary shares	955	955
Preference shares	-	-
Number of outstanding shares in circulation	98,997,311	98,997,311
Ordinary shares	98,997,311	98,997,311
Preference shares	-	-

Common shares have a par value of 10,000 VND/share.

22. BUSINESS SEGMENTS AND GEOGRAPHICAL SEGMENTS

During the period, the Company solely conducted business in natural gas and operated exclusively within Vietnam. Therefore, the Company has no business segments other than natural gas and no geographical segments other than Vietnam.

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23. NET REVENUE FROM SALES OF GOODS AND RENDERING SERVICES

	From 01 Jul 2026 to 30 Sep 2026	From 01 Jul 2025 to 30 Sep 2025
Revenue from sales of gas	3,302,631,785,543	3,091,287,215,405
	3,302,631,785,543	3,091,287,215,405

24. COST OF GOODS SOLD AND RENDERING SERVICES

	From 01 Jul 2026 to 30 Sep 2026	From 01 Jul 2025 to 30 Sep 2025
Cost of gas	2,869,731,731,209	2,866,252,742,797
	2,869,731,731,209	2,866,252,742,797

25. FINANCIAL INCOME

The company's financial activities revenue consists of interest earned on term and non-term deposits at commercial banks.

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	From 01 Jul 2026 to 30 Sep 2026	From 01 Jul 2025 to 30 Sep 2025
Selling expenses		
Sales staff expenses	20,494,694,256	54,568,825,656
Supplies and equipment expenses	1,962,970,703	1,298,162,949
Fixed asset depreciation expense	7,667,974,751	11,383,569,850
Fixed asset rental expense	15,980,291,493	15,711,444,096
Outside service and other selling expenses	47,281,313,271	41,465,352,979
	93,387,244,474	124,427,355,530
General and administration expenses		
Management staff costs	3,969,824,037	2,701,581,140
Tools and supplies expenses	944,296,129	741,252,050
Fixed asset depreciation expense	804,184,879	835,940,584
Outside service and other business management expenses	16,723,130,702	14,532,986,749
	22,441,435,747	18,811,760,523

27. COSTS OF OPERATION BY FACTORS

	From 01 Jul 2026 to 30 Sep 2026	From 01 Jul 2025 to 30 Sep 2025
Gas purchase costs	2,869,731,731,209	2,866,252,742,797
Cost of raw materials, tools and equipment	2,907,266,832	2,039,414,999
Labor costs	24,464,518,293	57,270,406,796
Fixed asset depreciation expense	8,472,159,630	12,219,510,434
Fixed asset rental expense	15,980,291,493	15,711,444,096
Outside service and other selling expenses	64,004,443,973	55,998,339,728
	2,985,560,411,430	3,009,491,858,850

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28. CORPORATE INCOME TAX

	From 01 Jul 2026 to 30 Sep 2026	From 01 Jul 2025 to 30 Sep 2025
Profit before tax	331,343,223,361	92,752,362,417
Adjustments increasing/(decreasing) taxable income		
Adjustments increasing taxable income	413,320,102	31,944,373
- Other expenses	413,320,102	31,944,373
Adjustments decreasing taxable income	-	-
Taxable income	331,756,543,463	92,784,306,790
- Taxable income from main operations	331,756,543,463	92,784,306,790
Tax rate of main business operations	20%	20%
Current corporate income tax expense on taxable income	66,351,308,693	18,556,861,358
Corporate income tax expense after finalization for 2025	-	-
Current corporate income tax expense	66,351,308,693	18,556,861,358

29. BASIC EARNINGS PER SHARE

	From 01 Jul 2026 to 30 Sep 2026	From 01 Jul 2025 to 30 Sep 2025 (Restatement)
Profit after corporate income tax (VND)	285,243,530,478	138,540,053,500
- Appropriation for Welfare and Reward Fund (VND)	(9,000,000,000)	(13,670,660,053)
- Appropriation for Board of Directors' Bonus Fund (VND)	-	(502,200,000)
Profit available for basic earnings per share (VND)	276,243,530,478	124,367,193,448
Weighted average number of common shares outstanding during the period (Shares)	98,997,311	98,997,311
Basic earnings per share (VND/share)	2,790	1,256

30. RELATED PARTY DISCLOSURES

During the period, the Company had the following principal transactions with related parties:

	From 01 Jan 2026 to 30 Sep 2026
Purchases of goods and services	9,705,850,780,358
PetroVietnam Gas Joint Stock Corporation	8,137,259,026,153
- Gas purchase	8,085,718,442,763
- Office rental	5,809,766,070
- Construction rental "Low-pressure gas distribution system phase 2"	45,008,137,503
- Electricity and other expenses	722,679,817
PetroVietnam Gas Joint Stock Corporation - North Branch	1,340,164,833,028
Gas Products Trading Company - A branch of Vietnam Gas Corporation JSC	54,574,935,737
CNG Vietnam Joint Stock Company	868,906,916

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	From 01 Jan 2026 to 30 Sep 2026
CNG Vietnam Joint Stock Company - North Branch	20,314,968,375
Southern Gas Trading Joint Stock Company	152,668,110,149
Sales of gas	3,382,429,222,690
Southern Gas Trading Joint Stock Company	939,717,131,582
Southern Gas Trading Joint Stock Company – Binh Khi Branch	3,232,643,422
CNG Vietnam Joint Stock Company	2,286,731,240,370
Vietnam Liquefied Gas Co., Ltd	139,179,008,931
International Gas Product Shipping JSC	13,569,198,385

Balances with related parties as of the end of the period are as follows:

	As at 30 Sep 2026
Short-term trade receivable	356,865,346,012
CNG Vietnam Joint Stock Company	340,846,614,825
Vietnam Liquefied Gas Co., Ltd	16,018,731,187
Short-term other receivables	313,037,316,178
Southern Gas Trading Joint Stock Company	31,416,003,907
CNG Vietnam Joint Stock Company	281,621,312,271
Short-term trade payables	870,775,313,876
PetroVietnam Gas Joint Stock Corporation	966,616,553,735
PetroVietnam Gas Joint Stock Corporation - North Branch	174,373,904,194
CNG Vietnam Joint Stock Company	302,412,244
CNG Vietnam Joint Stock Company - North Branch	7,037,527,842
Gas Products Trading Company - A branch of Vietnam Gas Corporation JSC	24,807,640,277
Short-term accrued expenses	1,026,259,833,038
PetroVietnam Gas Joint Stock Corporation	867,373,963,081
PetroVietnam Gas Joint Stock Corporation - North Branch	158,264,307,145
CNG Vietnam Joint Stock Company - North Branch	621,562,812
Dividends payable	95,534,507,000
PetroVietnam Gas Joint Stock Corporation	49,995,000,000
Tokyo Gas Asia Pte., Ltd	24,749,732,000
Saibu Gas Holdings Co., Ltd	20,789,775,000

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31. COMMITMENTS

Low-pressure gas system lease

On August 18, 2009, the Company signed Asset Lease Contract No. 120/2009/PV GAS-TC-PV GAS D/D4 with Vietnam Gas Corporation - Limited Liability Company (now Vietnam Gas Corporation - Joint Stock Company) to lease the phase 2 low-pressure gas system. The monthly lease payment is 5,000,904,167 VND from August 14, 2008, until the completion of the purchase and sale of the phase 2 low-pressure gas project or until the contract's expiration.

Office lease

On December 30, 2025, the Company signed a new contract No. 816/2025/PVGAS/VP-PVG.D/D4 with a term of 2 years, replacing contract No. 326/2017/PVGAS/VP-PVG.D/D4 dated December 29, 2017, addendum No. 05 on December 25, 2023, extending the lease term for 2 years from 01 January 2026 to 31 December 2027 for an office space of 1,410 m2.

32. COMPARATIVE INFORMATION

The comparative figures for the statement of financial position are as at 31 December 2025, and have been audited. The figures for the statement of cash flows for the period from 01 January 2025 to 30 September 2025 and have not been audited. The figures for the statement of profit and loss are for the period from 01 July 2025 to 30 September 2025 and have not been audited.

Ho Chi Minh City, 19 October 2026



Nguyen Tran Quoc Bao
Preparer



Dang Quoc Vuong
Chief Accountant



Do Pham Hong Minh
Legal representative

