

No : ...04./2026/CBTT

Da Nang, January 27, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To : Hanoi Stock Exchange

To implement the provisions at Clause 3, Article 14 of the Circular No. 96/2020/TT-BTC dated November 16, 2020 of Ministry of Finance guides information disclosure on the stock market, Central Container JSC disclosures financial statements (FS) for the Quarter 4 of year 2025 with HNX as below :

1. Company Name : **CENTRAL CONTAINER JOINT STOCK COMPANY**

- Stock code : VSM

- Add : 75 Quang Trung street, Hai Chau ward, Da Nang city, Viet Nam .

- Tel: 0236.3822.922

Fax: 0236.3826.111

- Email: viconshipdanang@viconship.com

Website: <https://www.viconshipdanang.com>

2. Content of published information:

- Financial statements for Quarter 4 of the year 2025

☒ Separate financial statements (Listed company has no subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated financial statements most (Listed company has subsidiaries);

☐ General combination financial statements (Listed company has an accounting unit directly under the organization of its own accounting apparatus.)

- Cases that must explain the cause:

+ The audit organization gives an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes

☐ No

Explanatory text in case of Yes:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2022)

☐ Yes

☐ No

Explanatory text in case of Yes:

☐ Yes

☐ No

+ Profit after corporate income tax in the business results report of the reporting period



changes by 10% or more compared to the same period report of the previous year.:

☐ Yes

☐ No

Explanatory text in case of Yes:

☐ Yes

☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa:

☐ Yes

☐ No

Explanatory text in case of Yes:

☐ Yes

☐ No

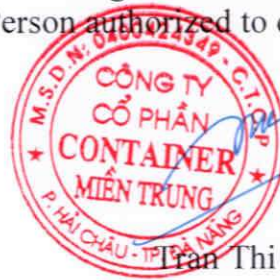
This information was published on the company's website on: 27/01/2026 at the link:
<https://viconshipdanang.com/quan-he-co-dong>

Attachement:

- Financial statements
Quarter 4 of year 2025;

Organization representative

Person authorized to disclose information



Trần Thị Phuoc



MID - YEAR BALANCE SHEET
As at December 31st 2025

Unit: VND

ASSETS	Code	Note	Closing balance	Opening balance
A - SHORT- TERM ASSETS	100		87.421.850.429	73.104.196.562
I. Cash and cash equivalents	110	5	38.969.590.728	34.183.127.348
1. Cash	111		18.969.590.728	17.183.127.348
2. Cash equivalents	112		20.000.000.000	17.000.000.000
II. Short-term financial investments	120		200.000.000	-
1. Securities trading	121			
2. Provision for devaluation of trading securities (*)	122			
3. Held to maturity investments	123	6	200.000.000	-
III. Short-term Accounts receivable	130		46.277.240.800	36.352.363.353
1. Accounts receivable from customers	131	7	29.170.454.004	30.424.759.147
2. Short-term advances to suppliers	132	8	889.111.050	207.945.244
3. Short-term internal receivables	133		-	-
4. Receivables according to the progress of the construction contract	134		-	-
5. Receivables from short-term loans	135		3.789.473.685	3.894.736.842
6. Other receivables	136	9	13.556.473.101	2.470.764.641
7. Provision for short-term doubtful debts (*)	137	10	(1.128.271.040)	(645.842.521)
IV. Inventories	140	11	1.828.805.217	2.568.705.861
1. Inventory	141		1.828.805.217	2.568.705.861
2. Provision for devaluation of inventories	149			
V. Other short-term assets	150		146.213.684	
1. Short-term prepaid expenses	151	15	84.771.101	
2. VAT deductibles	152			
3. Tax and other receivables from the State	153		61.442.583	
4. Government bond trading transaction	154			
5. Other current assets	155			
B. LONG-TERM ASSETS	200		29.598.055.178	40.317.934.438
I. Long-term receivables	210		2.194.736.842	6.144.210.526
1. Long-term accounts receivable	211			
2. Long-term advances to suppliers	212			
3. Business capital of affiliated units	213			
4. Long-term internal receivables	214			
5. Receivables from long-term loans	215		1.894.736.842	5.684.210.526
6. Other receivables	216	9	300.000.000	460.000.000
7. Provision for long-term doubtful debts (*)	219			

MID - YEAR BALANCE SHEET
As at December 31st 2025
(Continued)

Unit: VND

ASSETS	Code	Note	Closing balance	Opening balance
II. Fixed assets	220		21.136.080.836	27.579.486.412
1. Tangible fixed assets	221	13	21.037.643.336	27.424.798.912
- Historical cost	222		95.952.005.315	95.897.505.315
- Accumulated depreciation (*)	223		(74.914.361.979)	(68.472.706.403)
2. Financial lease fixed assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	14	98.437.500	154.687.500
- Historical cost	228		198.750.000	198.750.000
- Accumulated depreciation (*)	229		(100.312.500)	(44.062.500)
III. Investment property	230			
- Historical cost	231			
- Accumulated depreciation (*)	232			
IV. Long-term unfinished assets	240	12	413.200.000	258.250.000
1. Cost of work in progress	241			
2. Cost of construction in progress	242		413.200.000	258.250.000
IV. Long-term financial investments	250		4.609.000.000	4.609.000.000
1. Equity in subsidiaries	251		4.609.000.000	4.609.000.000
2. Investment in joint-venture	252			
3. Other capital investments	253			
4. Provision for financial investments (*)	254			
5. Held to maturity securities	255			
V. Other long-term assets	260		1.245.037.500	1.726.987.500
1. Long-term prepayments	261	15	1.245.037.500	1.726.987.500
2. Deferred income tax assets	262			
3. Instrument and tool for replacement	263			
4. Other long-term assets	268			
5. Goodwill	269			
TOTAL ASSETS	270		117.019.905.607	113.422.131.000

MID - YEAR BALANCE SHEET

As at December 31st 2025

(Continued)

Unit: VND

RESOURCES	Code	Note	Closing balance	Opening balance
C. LIABILITIES	300		26.824.555.928	33.033.646.266
I. Short-term liabilities	310		26.824.555.928	33.033.646.266
1. Trade payables	311	16	12.779.446.577	19.517.763.278
2. Advances from customer	312	17	1.517.881	64.757.780
3. Tax and other payables to State budget	313	18	1.232.367.081	918.712.544
4. Payable to employees	314		10.927.004.607	10.555.244.528
5. Accured expenses	315		-	-
6. Internal payables	316		-	-
7. Construction contract progress payment due to suppliers	317		-	-
8. Unearned revenues	318		-	-
9. Other short-term payables	319	19	1.862.094.512	1.658.450.366
10. Borrowings and financial lease liabilities	320	20	-	-
11. Provision for payable	321		-	-
12. Bonus and welfare fund	322		22.125.270	318.717.770
13. Price stabilization fund	323		-	-
14. Government Bond Trading	324		-	-
II. Long-term liability	330		-	-
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Accured expenses	333			
4. Internal payables for business capital	334			
5. Internal payables	335			
6. Unearned revenues	336			
7. Other long-term payables	337			
8. Borrowings and financial lease liabilities	338	20		-
9. Convertible bond	339			
10. Preferences shares	340			
11. Deferred tax payables	341			
12. Provision for long-term payables	342			
13. Science and technology development fund	343			

MID - YEAR BALANCE SHEET
As at December 31st 2025
(Continued)

Unit: VND

RESOURCES	Code	Note	Closing balance	Opening balance
D. OWNER'S EQUITY	400		90.195.349.679	80.388.484.734
I. Equity	410	21	90.195.349.679	80.388.484.734
1. Paid-in capital	411		50.324.750.000	33.549.960.000
- Ordinary shares with voting rights	411A		50.324.750.000	33.549.960.000
- Preferred shares	411B			
2. Surplus in equity	412			
3. Right to convert bonds	413			
4. Other capital of the owner	414			
5. Treasury shares (*)	415			
6. Difference on revaluation of assets	416			
7. Exchange rate differences	417			
8. Investment and development fund	418	21	28.385.397.675	28.385.397.675
9. Enterprise organization assistance fund	419			
10. Other funds belonging to equity	420			
11. Undistributed profit after tax	421		11.485.202.004	18.453.127.059
- Undistributed profit after tax brought forward	421A		50.337.059	6.406.621.710
- Undistributed profit after tax for the current period	421B		11.434.864.945	12.046.505.349
12. Capital sources for capital construction investment	422			
13. Non-controlling interests	429			
TOTAL RESOURCES	440		117.019.905.607	113.422.131.000

Da Nang, January 26th 2026

Prepared by



Nguyen Thi Ngoc Thi

Chief Accountant



Tran Thi Phuoc

Director



Dang Tran Gia Thoai

MID - YEAR INCOME STATEMENTS

The fourth quarter of 2025

Unit: VND

ITEMS	Code	Note	The fourth quarter of this year	The fourth quarter of the last year	Cumulative to the fourth quarter of this year	Cumulative to the fourth quarter of the last year
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	[01]	23	69.652.850.358	74.316.559.642	260.478.858.433	258.357.787.675
2. Sales reductions	[02]					-
3. Net revenue from sales of goods and rendering services (10 = 01 - 02)	[10]		69.652.850.358	74.316.559.642	260.478.858.433	258.357.787.675
4. Cost of goods sold	[11]	24	63.100.200.753	65.345.197.717	232.752.586.671	230.275.791.780
5. Gross profit (20 = 10 - 11)	[20]		6.552.649.605	8.971.361.925	27.726.271.762	28.081.995.895
6. Revenue from financial activities	[21]	25	366.614.985	288.653.139	1.128.344.351	1.528.225.620
7. Financial expenses	[22]	26	1.735.565	5.519.914	38.701.234	399.162.945
- In which, interest payable:	[23]				13.808.219	378.475.046
8. Selling expenses	[24]	29	1.181.225.833	1.451.976.000	4.926.381.833	3.473.041.705
9. General and administrative expenses	[25]	29	1.775.659.037	3.756.230.947	9.286.570.506	10.563.770.199
10. Net profit from operating activities (30 = 20 + (21 - 22) - (24 + 25))	[30]		3.960.644.155	4.046.288.203	14.602.962.540	15.174.246.666
11. Other income	[31]	27	38.217.226	52.765.371	211.711.213	239.558.471
12. Other expenses	[32]	28	3.203.151	201	94.175.501	69.000.201
13. Other profits (40 = 31 - 32)	[40]		35.014.075	52.765.170	117.535.712	170.558.270
14. Profit/loss before tax (50 = 30 + 40)	[50]		3.995.658.230	4.099.053.373	14.720.498.252	15.344.804.936
15. Current corporate income tax expenses	[51]	30	909.936.915	927.308.714	3.285.633.307	3.298.299.587
16. Deferred corporate income tax expenses	[52]					-
17. Profit/loss after CIT (60 = 50 - 51 - 52)	[60]		3.085.721.315	3.171.744.659	11.434.864.945	12.046.505.349

Prepared by



Nguyen Thi Ngoc Thi

Chief Accountant



Tran Thi Phuoc



Dang Tran Gia Thoai

MID - YEAR CASH FLOW STATEMENTS
Indirect method
The fourth quarter of 2025

Unit: VND

ITEMS	Code	Accumulated to the third quarter of this year	Accumulated to the third quarter of last year
I. Cash flows from operating activities			
<i>1. Profit before tax</i>	01	14.720.498.252	15.344.804.936
<i>2. Adjustments for:</i>		6.087.483.471	6.229.252.465
+ Depreciation of fixes assets	02	6.497.905.576	6.899.826.047
+ Provisions	03	482.428.519	450.310.920
+ (Gain)/loss unrealized exchange rate differences	04	(50.450.859)	(186.176.896)
+ (Gain)/ loss from investing activities	05	(856.207.984)	(1.313.182.652)
+ Interest expense	06	13.808.219	378.475.046
<i>3. Operating profits before movements in working capital</i>	08	20.807.981.723	21.574.057.401
- (Increase)/ decrease in receivables	09	(10.397.864.956)	381.340.071
- (Increase)/ decrease in inventories	10	739.900.644	(1.485.098.847)
- Increase/ (decrease) in accounts payable (excluding interest payables, CIT payables)	11	(5.900.160.462)	3.675.248.459
- (Increase)/ decrease in prepaid expenses	12	397.178.899	481.950.000
- Interest paid	14	(13.808.219)	(490.394.296)
- Corporate income tax paid	15	(3.298.766.208)	(3.395.172.811)
- Other revenues from business activities	16	-	-
- Other payments from operating activities	17	(1.924.592.500)	(1.681.600.000)
Net cash flow from operating activities	20	409.868.921	19.060.329.977
II. Cash flow from investing activities			
Cash paid for purchase or construction of fixed assets	21	(209.450.000)	(7.200.844.345)
Proceeds from the liquidation, sale of assets and other assets	22	-	-
Cash outflow for lending, buying debt instrument of other entities	23	(200.000.000)	-
Cash recovered from lending, selling debt instrument of other entities	24	3.894.736.841	4.000.000.000
Investment in other entities	25	-	-
Cash recovered from investment in other entities	26	-	-
Proceeds from loan interest, dividends	27	864.277.964	1.457.567.485
Net cash flow from investing activities	30	4.349.564.805	(1.743.276.860)
III. Cash flow from financing activities			
Proceeds from issuing shares, receiving capital contributed by owners	31	-	-
Proceeds from borrowing	33	-	-
Payment of loan principal	34	-	(13.263.157.895)
Dividends and profits paid to the owner	36	-	(4.025.995.200)
Net cash flows from financing activities	40	-	(17.289.153.095)
Net cash flows during the period	50	4.759.433.726	27.900.022

MID - YEAR CASH FLOW STATEMENTS

Indirect method

The fourth quarter of 2025

Cash and cash equivalents - opening balance	60	34.183.127.348	33.970.009.850
Impact of foreign exchange differences	61	27.029.654	185.217.476
Cash and cash equivalents - closing balance	70	38.969.590.728	34.183.127.348

Da Nang, January 26th 2026

Prepared by

Chief Accountant

Director



Nguyen Thi Ngoc Thi



Tran Thi Phuoc



Dang Tran Gia Thoai

NOTE TO MID-YEAR FINANCIAL STATEMENTS

For the period of the fourth quarter of 2025

(These notes are an integral part and must be read with the Mid-year financial statements)

1. Nature of operations

1.1. Overview

Central Container Joint Stock Company (the “Company”) was converted from Central Container Company Limited (a limited liability company that was first granted a Business Registration Certificate on 13/06/2002 by the Da Nang Department of Planning and Investment). Since its establishment, the Company has amended its Business Registration Certificate ten times, with the latest amendment dated 03/07/2025, and its new enterprise code being 0400424349. The Company is an independent accounting entity, operating in compliance with the Enterprise Law, its Charter, and other relevant regulations.

1.2. Principal scope of business:

- Warehouse operation and management;
- Container agency services, shipping agency services, multimodal freight forwarding agency services, and organization of consolidated transportation for import-export and transit goods. International multimodal transportation. Airline ticket agency services;
- Maritime brokerage for domestic and international shipping lines;
- Container cleaning services.

1.3. Enterprise structure

The Company has one dependent unit and one subsidiary, i.e. Qui Nhon Container Joint Stock Company, as detailed below:

Branch/Subsidiary	Address	Scope of business	Ownership and voting rights
Branch in Quy Nhon	83 Hai Ba Trung Street, Qui Nhon Ward, Gia Lai Province	Provision of transportation-related support services	
Qui Nhon Container Joint Stock Company – Subsidiary	83 Hai Ba Trung Street, Qui Nhon Ward, Gia Lai Province	Provision of transportation-related support services	83.8%

2. Accounting period, currency used in accounting

The Company’s annual accounting period starts on 01 January and ends on 31 December.

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

3. Applied accounting standards and accounting system

The Company adopts Vietnamese Accounting Standards and Vietnamese Corporate Accounting System as guided in Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/3/2016 providing amendments and supplements to certain articles of Circular No. 200/2014/TT-BTC promulgated by the Ministry of Finance.

As at 31/12/2025, the Company had a subsidiary. Accordingly, the Company prepared both its separate financial statements and consolidated financial statements for the third quarter ended 31/12/2025. Users of the financial statements should read these separate financial statements in conjunction with the consolidated financial statements to obtain a comprehensive understanding of

the Company's consolidated financial position, consolidated financial performance, and consolidated cash flows.

4. Summary of significant accounting policies

4.1 Exchange rate differences applied in accounting

Transactions denominated in foreign currency are translated into VND using the actual exchange rate announced by the commercial bank where the Company trades on the date of the transactions.

At the balance sheet date, monetary items denominated in foreign currency that are classified as assets are revaluated using the buying exchange rate and monetary items denominated in foreign currency that are classified as liabilities are revaluated using the selling exchange rate of the commercial bank where the Company regularly trades. Foreign currency deposits in banks are revaluated using the buying exchange rate of the bank where the Company opens foreign currency accounts.

Exchange rate differences are realized in accordance with Vietnamese Accounting Standard No. 10 "The Effects of Changes in Foreign Exchange Rates". Accordingly, foreign exchange differences arising during the period and those resulting from the revaluation of the closing balances of monetary items denominated in foreign currencies are recorded in the financial results for the period.

4.2 Cash and cash equivalents

Cash includes cash on hand and bank demand deposits.

All short-term investments which are collectible or mature of 3 months or less as from purchasing date, that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value at reporting date shall be recognized as cash equivalents.

4.3 Loans

Loan receivables are recorded at cost less provision for doubtful debts.

Provision for doubtful debts represents the estimated loss amounts at the balance sheet date for overdue loans which the Company has claimed many times but still has not collected yet or which have not been overdue but the debtor has been in the state of insolvency, doing dissolution procedures, missing or running away.

4.4 Receivables

Receivables include trade receivables and other receivables:

- Trade receivables are trade-related amounts arising from trading activities between the Company and its customers.
- Other receivables include non-trade amounts which are not related to trading activities, intra-company transactions.

Receivables are recorded at cost less provision for doubtful debts. Provision for doubtful debts represents the estimated loss amounts at the balance sheet date for overdue receivables which the Company has claimed many times but still has not collected yet or which have not been overdue but the debtor has been in the state of insolvency, doing dissolution procedures, missing or running away.

4.5 Inventories

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

Value of inventories is calculated using the weighted average method and accounted for using the perpetual method. Cost of supplies comprises costs of purchase, costs of conversion and any directly attributable costs of bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price less the estimated costs of completing the products and the estimated costs needed for their consumption.

Provision for decline in value of inventories is made for each kind of inventories when the net realizable value of that kind of inventories is less than cost.

4.6 *Tangible fixed assets*

Cost

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible assets comprises their purchase price and all the costs incurred by the Company to acquire those assets as of the time of putting such assets into the ready-for-use state. The costs incurred after the initial recognition of tangible fixed asset shall be recorded as increase in their historical cost if these costs are certain to augment future economic benefits obtained from the use of those assets. Those incurred costs which fail to meet this requirement must be recognized as production and business expenses in the period.

Depreciation

Depreciation of tangible fixed assets is calculated on a straight-line basis over their estimated useful lives. The depreciation period is in conformity with Circular No. 45/2013/TT-BTC dated 25/4/2013 by the Ministry of Finance. Details are as follows:

<u>Kinds of assets</u>	<u>Depreciation period (years)</u>
Buildings, architectures	5 - 25
Machinery, equipment	5 - 10
Motor vehicles	5 - 10
Office equipment	4 - 10

4.7 *Intangible fixed assets*

Cost

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of intangible fixed assets comprises all the costs incurred by the Company to acquire those assets as of the time of putting such assets into the ready-for-use state.

Amortization of intangible fixed assets is calculated on a straight-line basis over their estimated useful lives. The amortization period complies with Circular No. 45/2013/TT-BTC dated 25/04/2013 by the Ministry of Finance.

<u>Kind of assets</u>	<u>Amortization period (years)</u>
Computer software	2 - 5

4.8 *Long-term financial investments*

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 shares and has the power to govern the financial and operating policies of the subsidiary.

Investments in subsidiaries are recorded at cost less provision. Dividends and profits received in

money or non-monetary asset for the period before the investment date shall be recorded as a decrease in value of investments.

Provision

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

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

4.9 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses. These are expenditures that have been incurred but related to the operations of many accounting periods. The Company's primary prepayments are as follows:

- Land rental: Allocated using the straight-line method over the lease term.
- Other prepaid expenses: the Company selects appropriate method and criteria of allocation over the period in which economic benefits are expected to be received based on the nature and extent of the prepaid expenses.

4.10 Payables

Payables include trade payables and other payables.

- Trade payables are trade-related amounts, arising from trading activities between the company and its suppliers.
- Other payables are non-trade amounts, which are not related to trading activities, intra-company transactions.

Payables are recognized at cost and reported as short-term or long-term payables based on the remaining terms at the balance sheet date.

Payables are monitored according to their creditors, principal terms, remaining terms and original currencies.

4.11 Accrued expenses

Accruals are recognized for amount to be paid in the future for goods and services received, whether or not billed to the Company.

4.12 Loans and finance lease liabilities

Loans and finance lease liabilities are recorded at cost and classified into current and non-current liabilities based on the remaining terms at the balance sheet date.

The Company monitors loans and finance lease liabilities according to their creditors, loan agreements, principal terms, remaining terms and original currencies.

Borrowing costs

Borrowing costs comprise interest and other costs that the Company incurs in connection with the borrowing of funds. Borrowing costs are recognized as an expense in the period in which they are incurred, except to the extent that they qualify the conditions to be capitalized in accordance with Accounting Standard "Borrowing costs".

Borrowing costs associated with a particular borrowing for the purpose of obtaining a qualifying asset shall be capitalized as part of the cost of that asset. For general borrowing funds, the borrowing costs eligible for capitalization in the period shall be determined according to the capitalization rate,

which is the weighted average of the borrowing costs applicable to the borrowings of the Company that are outstanding during the period.

Capitalization of borrowing costs shall be suspended during extended periods in which it suspends active development of a qualifying asset, except to the extent that the suspension is necessary. Capitalization shall be ceased when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

4.13 Owners' equity

Share capital represents the amount of capital actually contributed by shareholders.

Profit distribution

Profit after corporate income tax is available for appropriation to funds and to shareholders in accordance with the Company's Charter or as resolved by the General Meeting of Shareholders.

Dividends paid to shareholders shall not exceed the undistributed profit after tax, taking into account non-monetary items within undistributed post-tax profits that may impact cash flow and the Company's ability to pay dividends.

4.14 Recognition of revenue and other income

- Revenue from sales and service provision is recognized to the extent that it is probable to obtain economic benefits, it can be reliably measured and the following conditions are also met:
 - ✓ Revenue from the sale of goods is recognized in the income statement when the significant risks and rewards of ownership have been transferred to the buyer and there are no significant uncertainties regarding recovery of the consideration due or the likely return of goods;
 - ✓ Revenue from service provision is recognized when the services have been rendered. In case that the services are to be provided in many accounting periods, the determination of revenue in each period is done on the basis of the service completion rate as of the balance sheet date.
- Revenue from financing activities is recognized when revenue is determined with relative certainty and it is possible to obtain economic benefits from the transactions.
 - ✓ Interest is recognized on the basis of the actual term and interest rates;
 - ✓ Dividends and profits shared are recognized when the Company has the rights to receive dividends or profit from the capital contribution. Stock dividends are not recognized as financial revenue. Dividends received in the period before investment date shall be recorded as a decrease in value of investment.
- Other income is the income derived out of the Company's scope of business and recognized when it can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.

4.15 Cost of goods sold

Cost of products, goods sold and services rendered shall be 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 shall be charged out to cost of goods sold in the period, not to the production cost of goods and services.

4.16 Financial expenses

Financial expenses reflect expenses or losses related to financial investment activities. Finance costs expenses during the period comprise interest expenses and foreign exchange losses.

4.17 Selling expenses, administrative expenses

Selling expenses reflect expenses actually incurred in the process of selling products, goods, and



rendering services.

Administrative expenses reflect expenses actually incurred related to the overall administration of the Company.

4.18 Current corporate income tax expense

Current income tax is the tax amount computed based on the taxable income in the period at the tax rates ruling at the balance sheet date. The difference between taxable income and accounting profit is due to the adjustments of temporary differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

4.19 Financial instruments

Initial recognition

Financial assets

A financial asset is recognized initially at cost plus transaction costs directly attributable to the acquisition of the asset. The Company's financial assets comprise cash on hand, cash at bank, loans, trade receivables, and other receivables.

Financial liabilities

A financial liability is recognized initially 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 has been no requirement for subsequent measurement of financial instruments.

4.20 Applicable tax rates and charges payable to the State Budget

- Value-added tax (VAT): A 10% VAT rate is applied to transportation services. From 01/07/2025 to 31/12/2026, this activity was subject to an 8% VAT rate in accordance with Resolution No. 204/2025/QH15 dated 17/06/2025 of the National Assembly and Decree No. 174/2025/NĐ-CP dated 30/06/2025 of the Government..
- Corporate income tax (CIT): A CIT rate of 20% is applied.
- Other taxes and obligations are fulfilled in accordance with the prevailing regulations.

4.21 Related parties

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

5. CASH

	Closing balance VND	Opening balance VND
- Cash in hands	183.821.662	357.425.024
- Cash in bank	18.785.769.066	16.825.702.324
- Cash and cash equivalents	20.000.000.000	17.000.000.000
Total	38.969.590.728	34.183.127.348

6. Held to maturity short - term investments

	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
12-month term deposit	200.000.000	-	-	-
Total	200.000.000	-	-	-

7. ACCOUNTS RECEIVABLES FROM CUSTOMERS

Unit: VND

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a. Short- term				
- Carlsberg Vietnam Beer Co., Ltd	3.962.079.520		6.160.482.036	
- Maersk Logistics and Service Vietnam Co., Ltd	5.318.395.000		6.238.475.000	
- Branch of SAFI Transport Agency JSC in Da Nang	3.085.010.105	-	2.436.902.461	-
- Others	16.804.969.379	-	15.588.899.650	-
Total	29.170.454.004	-	30.424.759.147	-

c. Trade receivables with related parties

		Closing balance	Opening balance
- Da Nang Port Logistics JSC	Common key management personnel	212.295.000	74.415.000
- Viconship HCM One Member Co., LTD Ha Noi Branch	Same parent company	82.524.799	123.626.069
- VIP Green Port JSC	Same parent company	16.850.000	138.150.000
- Green Logistics Centre One Member Co., Ltd	Same parent company	10.215.000	-
- VSC Green Logistics JSC	Same parent company	23.130.000	14.760.000
- Qui Nhon Container JSC	A subsidiary company	777.987.591	-
Total		1.123.002.390	350.951.069

8. PREPAID FOR SUPPLIERS

Unit: VND

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a. Short-term	889.111.050		207.945.244	-
- VETC Automatic Tolling Co., Ltd	220.787.281		154.978.055	
- Xuan Trung Viet Co., LTD	500.000.000		-	
- Others	168.323.769		52.967.189	
Total	889.111.050	-	207.945.244	-

9. OTHER RECEIVABLES

Unit: VND

	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
a. Short-term	13.556.473.101	-	2.470.764.641	-
- Advances	488.381.153	-	772.113.023	-
- Accrued interest	125.981.813	-	134.051.793	-
- Others	2.767.110.135	-	1.564.599.825	-
- Frit Hue JSC	892.187.885	-	191.757.999	-
- Baosteel Can Making Co., LTD	344.987.166	-	714.216.072	-
- Vietnam Container JSC	723.799.213	-	-	-
- Kawasaki Kisen Kaisha, Ltd	295.369.200	-	-	-
- Others	510.766.671	-	658.625.754	-
- Collaterals, deposits	10.175.000.000	-	-	-
b. Long-term	300.000.000	-	460.000.000	-
- Collaterals, deposits	300.000.000	-	460.000.000	-
Total	13.856.473.101	-	2.930.764.641	-

10. PROVISION FOR DOUBTFUL SHORT-TERM DEBTS

Unit: VND

	Closing balance		Opening balance	
	Historical cost	Amount receivable	Historical cost	Amount receivable
- Total amount receivables whether overdue or undue but having low recovering ability	1.203.160.772		1.147.731.426	
- Khanh Huy private enterprise	35.705.100		35.705.100	
- VBL Da Nang Company Limited	6.200.000		6.200.000	
- Hai Ha Company Limited	36.500.000		36.500.000	
- Truong Vo Production and Trading Co., Ltd.	30.986.600		30.986.600	

CENTRAL CONTAINER JOINT STOCK COMPANY**Mid - Year Financial Statements**

No. 75 Quang Trung, Hai Chau ward, Da Nang city

The fourth quarter of 2025

- Phuong Bac Shipping Trading Service JSC	16.247.000		16.247.000	
- Tan Thuan Transportation Trading Co., LTD	900.665.840		900.665.840	450.332.920
- Thua Thien Hue Wood Processing JSC	106.985.331	74.889.732	51.555.985	51.555.985
- Others	69.870.901	-	69.870.901	
Total	1.203.160.772	74.889.732	1.147.731.426	501.888.905

11. INVENTORIES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Historical cost	Provision	Historical cost	Provision
- Material	1.828.805.217		2.568.705.861	
- Goods				-
Total	1.828.805.217	-	2.568.705.861	-

* Inventory value of stagnant, inferior, deteriorated quality at the end of the year: VND 0.

* Inventory value used for mortgaging, pledging and securing debts payable at the end of the year: VND 0.

12. LONG-TERM UNFINISHED ASSETS

	Closing balance	Opening balance
	VND	VND
Procurement of Fixed Assets	413.200.000	258.250.000
Total	413.200.000	258.250.000

CENTRAL CONTAINER JOINT STOCK COMPANY

No. 75 Quang Trung, Hai Chau ward, Da Nang city

Mid - Year Financial Statements
The fourth quarter of 2025

Annex 1:

13. INCREASE / DECREASE IN TANGIBLE FIXED ASSETS

Unit: VND

Items	Building and architechture	Machinery and Equipment	Transportation	Management tools	Total
Historical costs					
Opening balance	11.820.769.112	33.000.000	83.890.805.112	152.931.091	95.897.505.315
- <i>Purchases</i>				<i>54.500.000</i>	<i>54.500.000</i>
- <i>Investment in capital construction</i>					-
- <i>Liquidation</i>					-
- <i>Other decreases</i>					-
Closing balance	11.820.769.112	33.000.000	83.890.805.112	207.431.091	95.952.005.315
Accumulated depreciation					
Opening balance	8.248.447.389	33.000.000	60.077.453.803	113.805.211	68.472.706.403
- <i>Depreciation</i>	<i>469.549.656</i>		<i>5.947.912.388</i>	<i>24.193.532</i>	<i>6.441.655.576</i>
- <i>Liquidation</i>					-
- <i>Other decreases</i>					-
Closing balance	8.717.997.045	33.000.000	66.025.366.191	137.998.743	74.914.361.979
Remaining value					
Opening of the year	3.572.321.723	-	23.813.351.309	39.125.880	27.424.798.912
Closing of the year	3.102.772.067	-	17.865.438.921	69.432.348	21.037.643.336

- The remaining value at the end of the period of tangible fixed assets under mortgage: VND 0

- Tangible fixed assets at the end of the period that have been fully depreciated but still in use: VND 40.353.001.715

14. INCREASE /DECREASE IN INTANGIBLE FIXED ASSETS

Unit: VND

Items	Accounting Software	Total
Historical costs		
Opening balance	<i>198.750.000</i>	198.750.000
- Purchases		-
- Liquidation		
- Other increases		
Closing balance	198.750.000	198.750.000
Accumulated depreciation		
Opening balance (*)	<i>44.062.500</i>	44.062.500
- Depreciation	<i>56.250.000</i>	<i>56.250.000</i>
- Liquidation		-
- Other increases		-
Closing balance	100.312.500	100.312.500
Remaining value		
Opening of the year (*)	154.687.500	154.687.500
Closing of the year	98.437.500	98.437.500

- The remaining value at the end of the period of intangible fixed assets under mortgage:

VND 0

- Intangible fixed assets at the end of the period that have been fully depreciated but still in use:

VND 30.000.000

15. PREPAID EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Short-term	84.771.101	-
- Costs for upgrading the ICD Hoa Cam container yard	84.771.101	
b. Long-term	1.245.037.500	1.726.987.500
- Tools waiting allocation		
- Land rental cost	1.245.037.500	1.726.987.500
Total	1.329.808.601	1.726.987.500

16. TRADE PAYABLES

	Closing balance		Opening balance	
	Book value	Amount payable	Book value	Amount payable
	VND	VND	VND	VND
Short-term	12.779.446.577	12.779.446.577	19.517.763.278	19.517.763.278
- Station No.11 - Petrolimex Danang One Member Co., Ltd	1.997.901.529	1.997.901.529	1.875.470.897	1.875.470.897
- Da Nang Port JSC	1.481.578.695	1.481.578.695	2.633.496.723	2.633.496.723
- Marine Connections Viet Nam Co., Ltd	1.843.474.110	1.843.474.110	1.843.474.110	1.843.474.110
- Hiep Vinh An Co., Ltd	1.463.540.400	1.463.540.400	1.587.378.600	1.587.378.600
- Others	5.992.951.843	5.992.951.843	11.577.942.948	11.577.942.948
Total	12.779.446.577	12.779.446.577	19.517.763.278	19.517.763.278

Trade payables with related parties

	Relationship	Closing balance	Opening balance
		VND	VND
- Viconship Ho Chi Minh One Member Co., Ltd	Same Parent company	3.726.000	4.052.800
- Viconship HCM One Member Co., LTD Ha Noi Branch	Same Parent company	9.558.000	244.758.000
- Da Nang Port Logistics JSC	Common key management personel	30.733.365	108.800.700
Total		44.017.365	357.611.500

17. ADVANCES FROM CUSTOMERS

	Closing balance	Opening balance
	VND	VND
Short-term	1.517.881	64.757.780
- Others	1.517.881	64.757.780
Total	1.517.881	64.757.780

18. TAXES AND OTHER PAYABLES TO STATE

Unit: VND

Description	Opening balance		Payable	Paid	Closing balance	
	Receivable	Payable			Receivable	Payable
- Value added tax		746.532	1.827.885.087	1.501.097.649		327.533.970
- Corporate income tax		917.966.012	3.285.633.307	3.298.766.208		904.833.111
- Personal income tax			1.372.879.420	1.372.879.420		
- Land tax and rent fee			84.843.330	146.285.913	61.442.583	
- Other taxes			4.000.000	4.000.000		
Total	-	918.712.544	6.575.241.144	6.323.029.190	61.442.583	1.232.367.081

The tax finalization of the Company will be subject to examination by the tax authorities. Because the application of tax laws and regulations to many different types of transactions can be explained in various ways, the amount which is presented in the Financial statements may be changed based on the decision of Tax authorities.

19. OTHER PAYABLES

	Closing balance	Opening balance
	VND	VND
a. Short-term	1.862.094.512	1.658.450.366
- Union funds	434.428.048	629.537.202
- Short-term collateral, deposits	230.500.000	481.500.000
- Other Payable, Credit in other accounts receivable	1.197.166.464	547.413.164
b. Long-term	-	-
c. Outstanding overdue debts		
Total	1.862.094.512	1.658.450.366

CENTRAL CONTAINER JOINT STOCK COMPANY

Mid - Year Financial Statements

No. 75 Quang Trung, Hai Chau ward, Da Nang city

The fourth quarter of 2025

20. BORROWINGS AND FINANCE LEASE LIABILITIES

Unit: VND

	Closing balance		In the period		Opening balance	
	Value	Amount payable	Increase	Decrease	Value	Amount payable
a. Short-term						
Short-term loans	-	-	7,000,000,000	7,000,000,000	-	-
Short-term debts	-	-	7,000,000,000	7,000,000,000		
- <i>Container Viet Nam JSC(*)</i>	-	-	7,000,000,000	7,000,000,000		
b. Long-term						
- <i>Container Viet Nam JSC(**)</i>	-	-	-	-	-	-
Total	-	-	7,000,000,000	7,000,000,000	0	0

(*) Contract for receiving capital support No.01/HTV/VSC/HTV dated March 27,2025 between Central Container Joint Stock Company (the recipient of capital) and Vietnam Container Joint Stock Company (capital support party); The support limit is VND 7,000,000,000 (Seven billion Vietnamese dong).

- The support period is 12 months from the first disbursement date.

- - Fixed interest rate: 6.0% per year. The interest rate is fixed throughout the capital support period and applies to the entire actual outstanding principal balance of the Contract.

- The balance at December 31, 2025 is VND 0

21. OWNER'S EQUITY**a. Owner's equity fluctuation table**

	Owner's equity	Investment and Development fund	Undistributed profit after tax	Total
Opening balance in last year	33.549.960.000	22.488.682.427	17.996.925.047	74.035.567.474
- Increases				-
- Gain			12.046.505.349	12.046.505.349
- Increase due to consolidation				-
- Appropriation for Investment and Development fund		5.896.715.248	(5.896.715.248)	-
- Dividend			(4.025.995.200)	(4.025.995.200)
- Appropriation for Bonus and Welfare fund			(1.083.592.889)	(1.083.592.889)
- Conversion of profits into contributed capital				-
- Bonus allocation to the Board of Directors (BOD) and Supervisory Board (SB)			(584.000.000)	(584.000.000)
- Other decreases				-
Opening balance in this year	33.549.960.000	28.385.397.675	18.453.127.059	80.388.484.734
- Increases				
- Gain	16.774.790.000			16.774.790.000
- Increase due to consolidation				-
- Appropriation for Investment and Development fund		11.434.864.945		11.434.864.945
- Dividend				-
- Appropriation for Bonus and Welfare fund			(16.774.790.000)	(16.774.790.000)
- Bonus allocation to the Board of Directors (BOD) and Supervisory Board (SB)			(1.150.000.000)	(1.150.000.000)
- Other decreases			(478.000.000)	(478.000.000)
Closing balance	50.324.750.000	28.385.397.675	11.485.202.004	90.195.349.679

b. Details of owner's equity	Closing balance	Opening balance
	VND	VND
Viet Nam Container JSC	32.711.250.000	21.807.500.000
Others	17.613.500.000	11.742.460.000
Total	50.324.750.000	33.549.960.000
c. Other transaction on equity		
	This year	Last year
	VND	VND
- Paid in capital		
+ <i>Beginning of year</i>	33.549.960.000	33.549.960.000
+ <i>increases</i>	16.774.790.000	
+ <i>End of year</i>	50.324.750.000	33.549.960.000
d. Shares		
	Closing balance	Opening balance
	VND	VND
Number of issued stocks	5.032.475	3.354.996
Number of sold stocks	5.032.475	3.354.996
+ <i>Common stocks</i>	5.032.475	3.354.996
Number of redeemed shares (treasury shares)		
Number of outstanding stocks	5.032.475	3.354.996
– <i>Common stocks</i>	5.032.475	3.354.996
* Par value of outstanding stock: VND 10,000		
e. The Company's fund		
	Closing balance	Opening balance
	VND	VND
Investment and Development fund	28.385.397.675	28.385.397.675
<i>In which: Investment fund for production development</i>	28.385.397.675	28.385.397.675
Total	28.385.397.675	28.385.397.675
22. OFF-BALANCE SHEET ITEMS		
	Closing balance	Opening balance
Foreign currencies of various types		
- USD	305.508,21	156.549,33
23. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES		
	This period	Last period
	VND	VND
Total revenue	69.652.850.358	74.316.559.642
Revenue from service providers	69.652.850.358	74.316.559.642
24. COST OF GOODS SOLD		
	This period	Last period
	VND	VND
The cost of services provided	63.100.200.753	65.345.197.717
Total	63.100.200.753	65.345.197.717

25. REVENUE FROM FINANCIAL ACTIVITIES		This period	Last period
		VND	VND
Interest from deposits, loans		279.999.225	268.858.156
Dividends distributed profit		-	-
Exchange rate difference		86.615.760	19.794.983
Total		366.614.985	288.653.139
26. FINANCIAL EXPENSES		This period	Last period
		VND	VND
Interest expenses			5.519.914
Exchange rate difference		1.735.565	
Other expenses			
Total		1.735.565	5.519.914
27. OTHER INCOME		This period	Last period
		VND	VND
- Others		38.217.226	52.765.371
Total		38.217.226	52.765.371
28. OTHER EXPENSES		This period	Last period
		VND	VND
- Others		3.203.151	201
Total		3.203.151	201
29. SELLING EXPENSES, GENERAL & ADMINISTRATION EXPENSES		This period	Last period
		VND	VND
a. Selling expenses		1.181.225.833	1.451.976.000
- Employment expenses		532.822.000	1.451.976.000
- Customer conference expenses		648.403.833	
- Other expenses by cash		-	
		This period	Last period
		VND	VND
b. General and administrative expenses		1.775.659.037	3.756.230.947
- Raw material expenses		43.066.445	192.819.595
- Employment expenses		1.441.399.500	2.347.621.500
- Assets accumulated depreciation expenses		166.257.009	186.174.897
- Tax, fee		39.193.802	26.317.841
- External service expenses		13.694.282	787.252.612
- Other expenses by cash		39.952.400	177.733.582
- Appropriation of the Science and Technology Fund		32.095.599	38.310.920
- Provision			
		2.956.884.870	5.208.206.947

30. CURRENT CORPORATE INCOME TAX EXPENSES

	This period VND	Last period VND
- Corporation Tax expense calculated on current taxable income this period	909.936.915	927.308.714
Adjust the corporate income tax expense of the previous years to the current income tax expense this year	-	-
Total Current corporate income tax expenses	909.936.915	927.308.714
	VND	VND

Prepared by



Nguyen Thi Ngoc Thi

Chief Accountant



Tran Thi Phuoc

Da Nang, January 26th 2026

Director

Đặng Trần Gia Thoai

