

No : 21./2026/CBTT

Da Nang, July 28th, 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 second quarter of 2026 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 second quarter of 2026

☐ 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: 28/07/2026 at the link:
<https://viconshipdanang.com/quan-he-co-dong>

Attachement:

- Financial statements
for second quarter of
2026;

Organization representative

Person authorized to disclose information



Trần Thị Phuoc



Form No. B 01-DN/HN

(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Full Form)

As at June 30, 2026

Unit: VND

ASSETS	Code	Note	30/06/2026	01/01/2026
1	2	3	4	5
A - CURRENT ASSETS	100		98.444.331.152	95.652.053.536
I. Cash and cash equivalents	110		37.113.465.587	41.101.977.510
1. Cash	111	5	21.984.259.417	21.031.126.826
2. Cash equivalents	112	5	15.129.206.170	20.070.850.684
II. Short-term financial investments	120		206.098.630	201.933.151
1. Trading securities	121			
2. Allowance for decline in trading securities (*)	122			
3. Short-term held-to maturity investments	123	6	206.098.630	201.933.151
4. Allowance for short-term held-to maturity investments (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term investments (*)	126			
III. Short-term receivables	130		54.606.144.079	51.410.666.995
1. Short-term trade receivables	131	7	34.821.012.734	37.952.234.204
2. Short-term prepayments to suppliers	132	8	445.609.531	1.019.310.491
3. Receivables based on stages of construction contract schedule	134			
4. Other short-term receivables	135	9	20.560.321.088	13.638.524.508
5. Provision for doubtful (short-term) debts (*)	136	10	(1.220.799.274)	(1.199.402.208)
6. Shortages awaiting resolution	137			
IV. Inventories	140		3.829.768.453	1.840.647.677
1. Inventories	141	11	3.829.768.453	1.840.647.677
2. Provision for decline in value of inventories (*)	142			
V. Short-term biological assets	150			
1. Livestock for one-time harvest, short-term	151			
2. Seasonal crops or crops for one-time harvest, short-term	152			
3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other current assets	160		2.688.854.403	1.096.828.203
1. Short-term prepaid expenses	161	15	2.615.103.110	942.205.209
2. Deductible VAT	162			
3. Taxes and other receivables from the State	163	18	73.751.293	154.622.994
4. Government bond repurchase transactions	164			
5. Other current assets	165			
B - NON-CURRENT ASSETS	200		33.189.518.942	37.428.097.291
I. Long-term receivables	210		300.000.000	300.000.000
1. Long-term trade receivables	211			
2. Long-term advances to suppliers	212			
3. Business capital in dependent units	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215	9	300.000.000	300.000.000
6. Allowance for doubtful long-term receivables (*)	216			

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INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(Full Form)

As at June 30, 2026

Unit: VND

II. Fixed assets	220		31.373.925.754	35.400.338.918
1. Tangible fixed assets	221	13	31.250.878.879	35.237.448.293
- Cost	222		129.518.809.823	129.518.809.823
- Accumulated depreciation (*)	223		(98.267.930.944)	(94.281.361.530)
2. Finance lease fixed assets	224			
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	14	123.046.875	162.890.625
- Cost	228		328.500.000	328.500.000
- Accumulated depreciation (*)	229		(205.453.125)	(165.609.375)
III. Long-term biological assets	230			
1. Livestock for periodic harvest	231			
a) Immature livestock for periodic harvest	232			
b) Mature livestock for periodic harvest	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Livestock for one-time harvest, short-term	236			
3. Seasonal crops or crops for one-time harvest, short-term	237			
4. Allowance for impairment of long-term biological assets (*)	238			
IV. Investment properties	240			
- Cost	241			
- Accumulated depreciation (*)	242			
V. Non-current assets in progress	250		413.200.000	413.200.000
1. Long-term work in progress	251			
2. Construction in progress	252	12	413.200.000	413.200.000
VI. Long-term financial investments	260			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263			
4. Allowance for impairment of long-term investments in other entities(*)	264			
5. Long-term held-to-maturity investments	265			
6. Allowance for long-term held-to-maturity investments (*)	266			
VII. Other non-current assets	270		1.102.393.188	1.314.558.373
1. Long-term prepaid expenses	271	15	1.102.393.188	1.314.558.373
2. Deferred income tax assets	272			
3. Long-term equipment, materials and spare parts	273			
4. Other non-current assets	274			
5. Goodwill	279			
TOTAL ASSETS (280 = 100 + 200)	280		131.633.850.094	133.080.150.827

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(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)**INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
(Full Form)

As at June 30, 2026

Unit: VND

RESOURCES	Code	Note	30/06/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES	300		27.850.344.194	34.130.870.565
I. Short-term liabilities	310		27.850.344.194	34.130.870.565
1. Short-term trade payables	311	16	12.867.232.820	18.269.437.169
2. Short-term advances from customers	312	17	349.907	13.179.464
3. Dividends and profit payable	313			
4. Taxes and other payables to the State, short-term	314	18	2.560.130.133	1.416.099.726
5. Payables to employees	315		3.061.600.593	12.183.923.969
6. Short-term accrued expences	316	19	6.544.699.074	
7. Short-term payables based on construction contract progress	318			
8. Short-term unearned revenue	319			
9. Other short-term payables	320	20	1.767.919.378	2.221.515.448
10. Short-term loans and finance lease liabilities	321			
11. Short-term provisions	322			
12. Reward and welfare fund	323		1.048.412.289	26.714.789
13. Price stabilization fund	324			
14. Government bond repurchase transactions	325			
II. Long-term liabilities	330			
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Taxes and other payables to the State, long-term	333			
4. Long-term accrued expences	334			
6. Long-term unearned revenue	337			
7. Other long-term payables	338			
8. Long-term borrowings and finance lease liabilities	339			
9. Convertible bonds	340			
10. Preferred shares	341			
11. Deferred income tax liabilities	342			
12. Long-term provisions	343			
13. Sience and technology development fund	344			
D - OWNERS' EQUITY	400		103.783.505.900	98.949.280.262
1. Share capital	411	22	50.324.750.000	50.324.750.000
- Common shares with voting rights	411a		50.324.750.000	50.324.750.000
- Preferred shares	411b			
2. Share premium	412			
3. Bond conversion options	413			
4. Other owners' capital	414	22	1.382.700.000	1.382.700.000
5. Treasury shares (*)	415			

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INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Full Form)

As at June 30, 2026

Unit: VND

6. Revaluation surplus	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418	22	42.862.020.234	32.354.101.158
9. Other fund within owners' equity	419			
10. Undistributed profit after tax	420	22	6.984.874.372	12.691.123.440
- Undistributed profit up to prior year-end	420a		402.806.364	190.580.087
- Undistributed profit for the current year	420b		6.582.068.008	12.500.543.353
11. Non-controlling interest	429	22	2.229.161.294	2.196.605.664
TOTAL RESOURCES (440 = 300 + 400)	440		131.633.850.094	133.080.150.827

Da Nang, 21th July 2026

PREPARER



Le Thi Hoang Ly

CHIEF ACCOUNTANT



Tran Thi Phuoc

DIRECTOR



Dang Tran Gia Thoai

Form No. 02-DN/HN

(Issued together with Circular No. 43/2026 TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED INCOME STATEMENT
(Full Form)

Second Quarter of 2026

Unit: VND

ITEMS	Code	Note	Second Quarter		Year-to-date to the end of this quarter	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales and service provision	01	24	82,106,389,061	76,030,583,399	160,819,040,620	143,450,947,610
2. Revenue deductions	02					
3. Net revenue from sales and service provision (10 = 01 - 02)	10	24	82,106,389,061	76,030,583,399	160,819,040,620	143,450,947,610
4. Cost of goods sold	11	25	71,319,293,951	67,828,662,193	140,893,930,457	127,355,032,372
5. Gross profit from sales and service provision (20 = 10 - 11)	20		10,787,095,110	8,201,921,206	19,925,110,163	16,095,915,238
6. Lãi/lỗ của hoạt động bán, thanh lý bất động sản đầu tư	21					
7. Financial income	22	26	245,449,489	313,092,188	367,378,787	368,204,024
8. Financial expenses	23	27	15,956,808	17,698,279	20,399,558	36,678,228
- Including: Interest expenses	24			13,808,219		13,808,219
9. Selling expenses	25	30	3,460,920,815	1,305,052,000	5,819,765,852	2,558,104,000
10. Administrative expenses	26	30	2,572,163,300	2,896,544,771	5,367,888,709	5,864,086,972
11. Operating profit [30 = 20 + 21 + 22 - (23 + 25 + 26)]	30		4,983,503,676	4,295,718,344	9,084,434,831	8,005,250,062
12. Other income	31	28	56,996,253	62,138,433	259,590,180	195,457,115
13. Other expenses	32	29	72,859,545	95,962,743	72,859,547	95,972,264
14. Other profit (40 = 31 - 32)	40		(15,863,292)	(33,824,310)	186,730,633	99,484,851
15. Accounting profit before tax (50 = 30 + 40)	50		4,967,640,384	4,261,894,034	9,271,165,464	8,104,734,913
16. Current corporate income tax expense	51	31	1,547,760,810	967,657,200	2,636,939,826	1,788,760,470
17. Deferred corporate income tax expense	52					
18. Profit after tax (60 = 50 - 51 - 52)	60		3,419,879,574	3,294,236,834	6,634,225,638	6,315,974,443
18.1 Attributable to the parent company's shareholders	61		3,408,228,490	3,222,961,470	6,582,068,008	6,158,093,555
18.2 Attributable to non-controlling interests	62		11,651,084	71,275,364	52,157,630	157,880,888
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

PREPARER

CHIEF ACCOUNTANT

16 July 2026



Le Thi Hoang Ly

Tran Thi Phuong

Dang Tran Gia Thoi

Form No. B 03-DN/HN

(Issued together with Circular No. 43/2026 TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Full Form)

(Indirect Method)

Second Quarter of 2026

Unit: VND

ITEMS	Code	Note	Year-to-date to the end of this quarter	
			This year	Last year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		9,271,165,464	8,104,734,913
2. Adjustments for				
- Depreciation and amortization of fixed assets and investment properties	02		4,026,413,164	4,698,593,936
- Provisions	03		21,397,066	180,133,168
- Foreign exchange (gains)/losses from revaluation of monetary items denominated in foreign currencies	04		(36,909,272)	(167,153,948)
- (Profits)/losses from investing and financing activities	05		(294,955,185)	(207,969,213)
- Interest expenses	06			13,808,219
- Other adjustments	07			
3. Operating profit before changes in working capital	08		12,987,111,237	12,622,147,075
- (Increase)/Decrease in receivables	09		(3,169,121,133)	(17,621,521,557)
- (Increase)/Decrease in inventories	10		(1,989,120,776)	1,043,052,228
- Increase/(Decrease) in payables (excluding loan interest and corporate income tax payable)	11		(7,881,522,652)	(3,570,879,627)
- Increase/(decrease) in prepaid expenses	12		(1,460,732,716)	44,460,127
- Increase/(decrease) in trading securities	13			
- Interest paid	14			(13,808,219)
- Corporate income tax paid	15		(2,058,391,079)	(1,610,522,585)
- Other cash receipts from operating activities	16			
- Other payments from operating activities	17		(778,302,500)	(978,790,000)
Net cash from operating activities	20		(4,350,079,619)	(10,085,862,558)
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets and other non-current assets	21			(85,500,000)
2. Disposals of fixed assets and other non-current assets	22			25,000,000
3. Cash paid for loans, acquisition of debt instruments	23			
4. Cash receipts from loan repayments and disposal of debt instruments of other entities	24			
5. Cash payments for investment in equity of other entities	25			
6. Cash receipts from disposal of investments in equity of other entities	26			
7. Loan interest, dividends and profits received	27		309,810,933	211,847,296
Net cash from investing activities	30		309,810,933	151,347,296
III. Cash flows from financing activities				
1. Cash receipts from issuance of shares and capital contributions from owners	31			
2. Cash payments for return of capital to owners and repurchase of issued shares	32			
3. Cash receipts from borrowings	33			
4. Repayment of borrowings	34			
5. Repayment of finance lease principal	35			

Form No. B 03-DN/HN

(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Full Form)

(Indirect Method)

Second Quarter of 2026

Unit: VND

ITEMS	Code	Note	Year-to-date to the end of this quarter	
			This year	Last year
1	2	3	4	5
6. Dividends and profits paid to owners	36			
<i>Net cash from financing activities</i>	<i>40</i>			
Net cash flows for the period (50 = 20 + 30 + 40)	50		(4.040.268.686)	(9.934.515.262)
Cash and cash equivalents at the beginning of the period	60		41.101.977.510	35.025.898.191
Impacts of exchange rate fluctuations	61		51.756.763	167.153.948
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		37.113.465.587	25.258.536.877

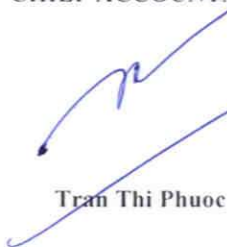
Da Nang, 21th July 2026

PREPARER



Le Thi Hoang Ly

CHIEF ACCOUNTANT



Tran Thi Phuoc

DIRECTOR



Dang Tran Gia Thoai

EXPLANATORY NOTES TO THE SELECTED FINANCIAL STATEMENTS

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

Mẫu B09-DN
(Issued together with Circular No.
43/2026/TT-BTC dated April 20, 2026 of the
Minister of Finance)

1. Operating characteristics

1.1. Form of Ownership

Central Container Joint Stock Company (hereinafter referred to as the “Company”) was converted from Central Container Limited Liability Company, which was initially granted its Business Registration Certificate by the Da Nang Department of Planning and Investment on 13 June 2002. Since its establishment, the Company has amended its Business Registration Certificate ten (10) times. It currently operates under Enterprise Registration Certificate No. 0400424349, with the latest amendment dated 03 July 2025. The Company operates as an independent accounting entity and conducts its business in accordance with the Law on Enterprises, the Company's Charter, and other relevant prevailing legal regulations.

The Company's shares are listed on the Hanoi Stock Exchange (HNX) under the ticker symbol VSM. The first trading date was 17 July 2017.

1.2. Principal Business Activity: Provision of transportation support services.

1.3. Business Lines

- Warehousing and storage services;
- Container agency, shipping agency, multimodal freight forwarding agency, and organization of domestic and international transportation services for import, export and transit cargo;
- International multimodal transportation services;
- Airline ticket agency services;
- Maritime brokerage services for domestic and foreign shipping lines;
- Container cleaning services.

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

1.5. Corporate Structure

The Company has one dependent branch and one subsidiary, as follows:

Branch/Subsidiary	Address	Business Activity	Ownership and Voting Interest
Quy Nhon Branch	No. 83 Hai Ba Trung Street, Quy Nhon Ward, Gia Lai Province	Provision of transportation support services	
Quy Nhon Container Joint Stock Company – Subsidiary	No. 83 Hai Ba Trung Street, Quy Nhon Ward, Gia Lai Province	Provision of transportation support services	83,8%

The financial statements of the subsidiary have been fully consolidated into these financial statements. No subsidiary was excluded from the scope of consolidation.

1.6. Comparability of Information Presented in the Financial Statements:

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC, providing guidance on the preparation and presentation of consolidated financial statements (effective from 01 January 2026 and applicable to accounting periods beginning on or after 01 January 2026), amending and supplementing a number of provisions of Circular No. 200/2014/TT-BTC dated 22 December 2014.

Except for the cases where retrospective application is specifically required under Circular No. 43/2026/TT-BTC, the Company has applied the remaining changes prospectively in the accompanying consolidated financial statements. Significant changes in the Company's accounting policies and their impacts on the consolidated financial statements, if any, are disclosed in the following notes:

Foreign currency transactions (Note 4.2)

Held-to-maturity investments (Note 4.4)

2. Accounting Period and Currency

The Company's annual accounting period begins on 01 January and ends on 31 December each year.

The currency used for accounting records and the presentation of the financial statements is the Vietnamese Dong (VND).

3. Accounting Standards and Accounting Regime Applied

The Company applies the Vietnamese Accounting Standards (VAS) and the Vietnamese Accounting Regime for Enterprises as prescribed in Circular No. 99/2025/TT-BTC dated 27 October 2025, issued by the Ministry of Finance.

The consolidated financial statements have been prepared and presented in accordance with Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026, which amends and supplements certain provisions of Circular No. 202/2014/TT-BTC issued by the Ministry of Finance.

4. Applied Accounting Policies, Accounting Estimates and Relevant Legal Regulations

4.1 Principles and Methods for Preparing the Consolidated Financial Statements

4.1.1 Basis of Consolidation

The consolidated financial statements comprise the financial statements of the Parent Company and its Subsidiary.

A subsidiary is an entity controlled by the Company. Control exists when the Company has the power, directly or indirectly, to govern the financial and operating policies of the investee so as to obtain benefits from its activities. The financial statements of a subsidiary are consolidated from the date on which control commences until the date on which control ceases.

The financial statements of the Parent Company and its Subsidiary used for consolidation are prepared for the same reporting period and are based on consistent accounting policies. Appropriate adjustments are made where necessary to ensure consistency of accounting policies among the companies within the Group.

All intercompany balances, transactions, and unrealized gains or losses arising from transactions between entities within the Group are eliminated in preparing the consolidated financial statements.

4.1.2 Business Combinations

The identifiable assets, liabilities, and contingent liabilities of a subsidiary are measured at their fair values as at the acquisition date. Any excess of the acquisition cost over the aggregate fair value of the identifiable net assets acquired is recognized as goodwill. Conversely, any excess of the aggregate fair value of the identifiable net assets acquired over the acquisition cost is recognized

immediately in the consolidated statement of profit or loss for the financial year in which the acquisition occurs.

4.1.3 Recognition of Non-controlling Interests

Non-controlling interests represent the portion of the net assets of a subsidiary that is not attributable, directly or indirectly, to the Company. They are presented as a separate component of equity in the consolidated statement of financial position. The carrying amount of non-controlling interests in the net assets of consolidated subsidiaries comprises: The non-controlling interests measured at the acquisition date based on the fair value of the subsidiary's identifiable net assets; the non-controlling interests' share of changes in total equity from the acquisition date to the beginning of the reporting period and the non-controlling interests' share of changes in total equity arising during the reporting period. Losses incurred by a subsidiary are allocated to non-controlling interests in proportion to their ownership interests, even if such allocation results in the non-controlling interests having a deficit balance.

Non-controlling interests in the profit or loss of a subsidiary represent the portion of the subsidiary's profit or loss that is not attributable to the Company. They are determined based on the non-controlling ownership percentage and the subsidiary's profit after corporate income tax, and are presented as a separate line item in the consolidated statement of profit or loss.

4.2 Exchange Rates Applied in Accounting

Foreign currency transactions are translated into Vietnamese Dong (VND) using the actual exchange rates (the average transfer buying and selling rates) quoted by the commercial bank with which the Company regularly conducts transactions on the transaction date;

At the end of the accounting 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 that have been hedged against foreign exchange risk using financial instruments) are retranslated using the average transfer buying and selling rates quoted by the commercial bank with which the Company regularly conducts transactions. Demand deposits denominated in foreign currencies are retranslated using the average transfer buying and selling rates quoted by the commercial bank at which the Company maintains the respective foreign currency accounts

Exchange differences arising during the period and those resulting from the retranslation of year-end balances of foreign currency monetary items are recognized in the consolidated statement of profit or loss.

4.3 Cash and Cash Equivalents

Cash comprises: Cash on hand and demand deposits with banks.

Cash equivalents are short-term investments with original maturities of three (3) months or less from the date of investment that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date.

Demand deposits and cash equivalents are classified as "Cash and cash equivalents" only when the Company is not subject to any restrictions on their use.

4.4 Đầu tư nắm giữ đến ngày đáo hạn

Held-to-maturity investments are investments held until maturity for the purpose of earning periodic interest income. These include time deposits, valuable papers (such as treasury bills, promissory notes and certificates of deposit), bonds, preference shares classified as financial liabilities, loans, other held-to-maturity investments or investments of a similar nature, but exclude derivative financial instruments.

Held-to-maturity investments are initially recognized at cost, being the actual amount paid to acquire the investment. Where a held-to-maturity investment is acquired at a discount or premium, such discount or premium is amortized to finance income on a straight-line basis over the term of the

investment. Where the periodic amortization of a premium exceeds the periodic interest income calculated at the investment's nominal interest rate, the excess amount is recognized as finance costs.

An allowance for impairment of held-to-maturity investments is recognized at the end of the accounting period when there is objective evidence or indications that the Company's held-to-maturity investments may be impaired.

4.5 Receivables

Receivables comprise trade receivables and other receivables.

- Trade receivables are amounts due from customers arising from the Company's ordinary commercial transactions involving the sale of goods and services;
- Other receivables are non-trade receivables that do not arise from commercial sales transactions or intra-group transactions.

Receivables are recognized at an amount not exceeding their recoverable value, which is determined at cost less the allowance for doubtful accounts. An allowance for doubtful receivables is recognized to reflect the estimated losses at the end of the reporting period for receivables that are either overdue or not yet due but for which there is objective evidence of impairment, including cases where the debtor is deceased, missing, absconded, unlikely or unable to settle the debt, bankrupt, undergoing bankruptcy or dissolution proceedings, under prosecution, detention, trial or enforcement, suffering from a serious illness, where enforcement of a judgment has been unsuccessful, legal proceedings have been suspended, or other similar circumstances...

For overdue receivables, the Company estimates the allowance based on the aging of outstanding balances as follows:

- 30% of the outstanding amount for receivables overdue from 6 months to less than 1 year.
- 50% for receivables overdue from 1 year to less than 2 years.
- 70% for receivables overdue from 2 years to less than 3 years.
- 100% for receivables overdue for 3 years or more.

4.6 Inventories

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

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

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

Inventory issues are measured on a transaction-by-transaction basis using the weighted average cost method.

An allowance for inventory obsolescence is recognized for each inventory item when its net realizable value is lower than its cost.

4.7 Property, Plant and Equipment

Cost

Property, plant and equipment are stated at cost less accumulated depreciation.

Cost comprises the purchase price and all directly attributable costs incurred to bring the asset to the location and condition necessary for it to operate in the manner intended by management.

Subsequent expenditures are capitalized only when it is probable that they will generate future economic benefits in excess of the asset's originally assessed standard of performance. All other subsequent expenditures are recognized as operating expenses in the period in which they are incurred.

Depreciation

Property, plant and equipment are depreciated using the straight-line method over their estimated useful lives. The depreciation periods are determined in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance, as follows::

<u>Asset Category</u>	<u>Useful Life (Years)</u>
Buildings and structures	8 - 25
Machinery and equipment	5 - 10
Motor vehicles	5 - 10
Office equipment and management tools	4 - 10

4.8 Intangible Assets

Cost

Intangible assets are stated at cost less accumulated amortization.

The cost of an intangible asset comprises all expenditures incurred by the Company to acquire the asset and bring it to the condition necessary for it to operate in the manner intended by management.

Subsequent expenditures relating to intangible assets are capitalized only when they can be reliably measured and are expected to increase the future economic benefits embodied in the asset beyond its originally assessed standard of performance. All other subsequent expenditures are recognized as operating expenses in the period in which they are incurred.

Amortization

Intangible assets are amortized using the straight-line method over their estimated useful lives. The amortization periods are determined in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance, as follows:

<u>Asset Category</u>	<u>Useful Life (Years)</u>
Computer software	2 - 5

4.9 Prepaid Expenses

Prepaid expenses are classified into current prepaid expenses and non-current prepaid expenses. These represent actual expenditures incurred that relate to the operating results of multiple accounting periods and are therefore allocated to the relevant periods on a systematic basis. The Company's principal prepaid expenses include:

- Land lease payments, which are amortized on a straight-line basis over the lease term.
- Tools and equipment issued for use, which are amortized on a straight-line basis over a period of up to three (3) years.
- Other prepaid expenses, which are allocated over the periods in which the related economic benefits are expected to be realized, using an allocation method and basis appropriate to the nature and significance of each expense.

4.10 Payables

Payables comprise trade payables and other payables.

- Trade payables are amounts payable to suppliers arising from the Company's ordinary commercial purchase transactions;
- Other payables are non-trade liabilities that do not arise from commercial purchase transactions or intra-group transactions.

Payables are recognized at cost, which is not lower than the amount expected to be settled, and are classified as current or non-current liabilities based on their remaining contractual maturities at the end of the reporting period.

The Company maintains detailed records of payables by counterparty, original contractual maturity, remaining maturity at the reporting date, and currency denomination.

4.11 Leases

An operating lease is a lease in which substantially all the risks and rewards incidental to ownership of the leased asset remain with the lessor. Lease payments under operating lease arrangements are recognized as an expense in the consolidated statement of profit or loss on a straight-line basis over the lease term.

4.12 Accrued Expenses

Accrued expenses are recognized for amounts payable in the future relating to goods or services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid because sufficient supporting invoices or accounting documentation have not yet been received.

4.13 Equity

Contributed Capital

Contributed capital represents the actual capital contributions made by the Company's shareholders.

Profit Distribution

Undistributed earnings represent the Company's accumulated profit or loss after corporate income tax and reflect the appropriation of profits or the absorption of losses

Profit after corporate income tax is appropriated to various funds and distributed to shareholders in accordance with the Company's Charter or resolutions of the General Meeting of Shareholders.

Dividends and profit distributions to shareholders shall not exceed the balance of undistributed earnings after tax and shall take into consideration any non-cash items included in retained earnings that may affect cash flows and the Company's ability to pay dividends.

4.14 Revenue and Other Income

- Revenue from the sale of goods and the rendering of services is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company, the amount of revenue can be measured reliably, and the following conditions are satisfied:
 - ✓ Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer and there is no significant uncertainty that could affect the agreed selling price or the possibility of product returns;
 - ✓ Revenue from the rendering of services is recognized when the services have been performed. Where services are rendered over more than one accounting period, revenue is recognized based on the stage of completion of the services at the end of each reporting period.
- Finance income is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of income can be measured reliably.
 - ✓ Interest income is recognized on a time-proportion basis using the applicable effective interest rate;
 - ✓ Dividends and profit distributions are recognized when the Company's right to receive payment has been established. Stock dividends are not recognized as finance income.

Dividends received that relate to the pre-acquisition period are deducted from the carrying amount of the related investment.

- Other income comprises income arising from activities outside the Company's ordinary operating activities and is recognized when it can be measured reliably and it is probable that the related economic benefits will flow to the Company.

4.15 Cost of Sales

The cost of goods sold and services rendered is recognized in the same period as the related revenue, in accordance with the matching principle and the prudence principle.

Inventory and service costs incurred in excess of normal levels are recognized immediately as cost of sales in the period incurred and are not included in the cost of inventories or services.

Inventory shortages and losses, net of any compensation received (if any), are recognized as cost of sales in the period in which they arise.

4.16 Finance Costs

Finance costs comprise expenses and losses arising from financing and investing activities, including: Costs relating to financial investments; costs of acquiring trading securities; borrowing costs that are not eligible for capitalization; losses on the disposal of financial investments; transaction costs incurred on the sale of financial investments; the excess of the repurchase price over the carrying amount of bonds redeemed before maturity; allowances for impairment of trading securities and investments in other entities; foreign exchange losses arising from the sale of foreign currencies or from the retranslation of foreign currency monetary items at the end of the reporting period; cash discounts granted to customers; other finance-related expenses...

4.17 Selling Expenses and General and Administrative Expenses

Selling expenses represent actual expenses incurred in connection with the sale of goods and the provision of services.

General and administrative expenses represent actual expenses incurred in connection with the overall administration and management of the Company.

4.18 Corporate Income Tax Expense

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

Current corporate income tax expense includes corporate income tax payable in accordance with the Law on Corporate Income Tax, as well as any additional corporate income tax arising under the Global Minimum Tax regulations.

Deferred corporate income tax expense represents the amount of corporate income tax expected to be payable in future periods, arising from the recognition of deferred tax liabilities during the period or the reversal of deferred tax assets recognized in prior periods.

4.19 Taxes and Statutory Charges Applicable to the Company

- Value-added tax (VAT): Transportation services are generally subject to 10% VAT. From 01 January 2026 to 30 June 2026, these services are subject to a reduced VAT rate of 8% in accordance with Resolution No. 174/2024/QH15 dated 30 November 2024 and Resolution No. 204/2025/QH15 dated 17 June 2025 issued by the National Assembly.
- Corporate income tax (CIT): The applicable corporate income tax rate is 20%.
- Other taxes and statutory charges: Other taxes, fees, and statutory charges are applied in accordance with the prevailing regulations.

V. Additional information on items presented in the Statement of Financial Position

5. Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash on hand	653.231.573	250.416.511
Bank demand deposits	21.331.027.844	20.780.710.315
- <i>Bank demand deposits in VND (VND)</i>	<i>9.771.877.105</i>	<i>12.786.629.109</i>
<i>Bank deposits in VND – VCB</i>	<i>5.720.838.577</i>	<i>8.267.109.453</i>
<i>Bank deposits in VND – Eximbank</i>	<i>50.909.619</i>	<i>76.798.860</i>
<i>Bank deposits in VND – Techcombank</i>	<i>166.718.109</i>	<i>501.767.337</i>
<i>Bank deposits in VND – BIDV</i>	<i>3.833.410.800</i>	<i>3.940.953.459</i>
- <i>Bank demand deposits in foreign currency (USD)</i>	<i>11.559.150.739</i>	<i>7.994.081.206</i>
<i>Bank deposits in USD – VCB</i>	<i>7.329.265.448</i>	<i>2.307.694.546</i>
<i>Bank deposits in USD – BIDV</i>	<i>4.229.885.291</i>	<i>5.686.386.660</i>
Cash equivalents	15.129.206.170	20.070.850.684
- <i>Time deposits (≤ 3 months) at Eximbank</i>	<i>15.129.206.170</i>	<i>20.070.850.684</i>
Total	37.113.465.587	41.101.977.510

6. Held-to-maturity investments

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision amount	Cost	Recoverable amount	Provision amount
	VND	VND	VND	VND	VND	VND
Short-term investments						
- 12-month term deposits (*)	206.098.630	206.098.630	-	201.933.151	201.933.151	-
Total	206.098.630	206.098.630	-	201.933.151	201.933.151	-

(*) The details of time deposit balances are presented as foll

	Term (Months)	Closing balance	Opening balance
- BIDV (Bank for Investment and Development of Vietnam)	12	206.098.630	201.933.151

7. Trade receivables

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a. Short-term	34.821.012.734		37.952.234.204	
- Frit Hue Joint Stock Company	1.045.827.980		1.898.808.880	
- Carlsberg Vietnam Breweries Ltd	6.074.600.189		3.962.079.520	
- Da Nang Port Joint Stock Company	2.113.568.150		-	
- Cargo Care Logistics Joint Stock Company	3.899.070.000		2.030.616.000	
- Maersk Logistics & Services Vietnam Co., Ltd	3.233.378.600		5.318.395.000	
- Baosteel Can Making (Hue Viet Nam) Co., Ltd	3.173.301.456		321.273.246	
- Other customers	15.281.266.359	1.220.799.274	24.421.061.558	1.199.402.208
b. Long-term				
Total	34.821.012.734	1.220.799.274	37.952.234.204	1.199.402.208

c. Outstanding balances with related parties

Entity	Transactions	Closing balance	Opening balance
		VND	VND
Vietnam Container Shipping JSCorp	Parent company	17.520.000	-
Da Nang Port Logistics JSC	Common key management personnel	107.892.000	212.295.000
Viconship Ho Chi Minh Co., Ltd	Cùng Công ty mẹ	41.097.660	-
Viconship Ho Chi Minh Co., Ltd - Hanoi Branch	Fellow subsidiary	73.653.680	82.524.799
VSC Green Logistics JSC	Fellow subsidiary	30.870.000	23.130.000
Total		271.033.340	317.949.799

8. Prepayments to suppliers

	Closing balance	Opening balance
	VND	VND
a. Short-term	445.609.531	1.019.310.491
Xuan Trung Viet Construction Co., Ltd	-	500.000.000
VETC Electronic Toll Collection Co., Ltd	267.029.481	347.699.557
Other suppliers	178.580.050	171.610.934
b. Long-term		
Total	445.609.531	1.019.310.491

9. Other receivables

Unit: VND

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a. Short-term	20.560.321.088	-	13.638.524.508	-
Fledged, mortgaged, deposited and escrowed assets	10.326.000.000		10.317.328.000	
Advances	841.643.099	-	528.092.153	-
Other receivables	9.392.677.989		2.793.104.355	
- Frit Hue JSC	579.831.435	-	892.007.885	-
- Vietnam Container Shipping JSCorp	3.938.820.897	-	723.799.213	-
- Baosteel Can Making Co., Ltd.	3.565.753.256	-	344.987.166	-
- Others	1.308.272.401	-	832.310.091	-
b. Long-term	300.000.000	-	300.000.000	-
Fledged, mortgaged, deposited and escrowed assets	300.000.000		300.000.000	
Total	20.860.321.088		13.938.524.508	

10. Provision for doubtful short-term debts

Unit: VND

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Provision for overdue receivables	1.304.776.725	83.977.451	1.304.776.725	105.374.517
- Khanh Huy Private	35.705.100	-	35.705.100	-
- VBL Da Nang Company Limited	6.200.000	-	6.200.000	-
- Hai Ha Co., Ltd	36.500.000	-	36.500.000	-
- Truong Vo Co., Ltd	30.986.600	-	30.986.600	-
- Phuong Bac Sea Transport Trading & Service JSC	16.247.000	-	16.247.000	-
- Tan Thuan Transport Co., Ltd	900.665.840	-	900.665.840	-
- Thien Phuc JSC	101.615.953	30.484.785	101.615.953	30.484.785
- Thua Thien Hue Wood Processing JSC	106.985.331	53.492.666	106.985.331	74.889.732
- Other debtors	69.870.901		69.870.901	
Total	1.304.776.725	83.977.451	1.304.776.725	105.374.517

11. Inventories

Unit: VND

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Raw materials	3.829.768.453		1.840.647.677	
Total	3.829.768.453	-	1.840.647.677	-

- The value of slow-moving, obsolete or impaired inventories that are not saleable as at the end of the period: VND 0.
- The value of inventories pledged or mortgaged as collateral for liabilities as at the end of the period: VND 0.
- Reasons for additional provision or reversal of inventory write-down.

12. Construction in progress (long-term)	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
- Transportation management software	413.200.000	413.200.000	413.200.000	413.200.000
Total	413.200.000	413.200.000	413.200.000	413.200.000

13. Increase/(decrease) in tangible fixed assets

Unit: VND

Line item	Buildings, architectures	Machinery, equipment	Motor vehicles	Office equipment	Total
Cost					
Opening balance	11.820.769.112	33.000.000	117.366.609.620	298.431.091	129.518.809.823
- New purchases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	11.820.769.112	33.000.000	117.366.609.620	298.431.091	129.518.809.823
Depreciation					
Opening balance	8.717.997.045	33.000.000	85.326.337.965	204.026.520	94.281.361.530
- Depreciation	234.774.822	-	3.731.731.081	20.063.511	3.986.569.414
- Other increases	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	8.952.771.867	33.000.000	89.058.069.046	224.090.031	98.267.930.944
Net book value					
Opening balance	3.102.772.067	-	32.040.271.655	94.404.571	35.237.448.293
Closing balance	2.867.997.245	-	28.308.540.574	74.341.060	31.250.878.879

- No tangible fixed assets were pledged as collateral for loans granted to the Company as at 30/06/2026

- Cost of tangible fixed assets fully depreciated but still in use as at 30/06/2026 was VND 50,048,731,143

14. Increase/(decrease) in intangible fixed assets

Unit: VND

Line item	Accounting software	Total
Cost		
Opening balance	328.500.000	328.500.000
- New purchases	-	-
- Other increases	-	-
- Disposals	-	-
- Other decreases	-	-
Closing balance	328.500.000	328.500.000
Amortization		
Opening balance	165.609.375	165.609.375
- Depreciation	39.843.750	39.843.750
- Other increases	-	-
- Disposals	-	-
- Other decreases	-	-
Closing balance	205.453.125	185.531.250
Net book value		
Opening balance	162.890.625	162.890.625
Closing balance	123.046.875	142.968.750

- No intangible fixed assets were pledged as collateral for loans granted to the Company as at 30/06/2026

- Cost of intangible fixed assets fully amortized but still in use as at 30/06/2026 was VND 66,000,000.

15. Prepaid expenses	Closing balance VND	Opening balance VND
a. Short-term	2.615.103.110	942.205.209
- Infrastructure costs	168.210.000	-
- Short-term land lease expenses	1.320.000.000	120.000.000
- Insurance expenses	313.854.268	4.327.273
- ICD Hoa Cam yard improvement costs	-	84.771.101
- Tools and instruments pending allocation	615.260.140	733.106.835
- Other expenses	197.778.702	-
b. Long-term	1.102.393.188	1.314.558.373
- ICD Hoa Cam land rental expenses	1.004.062.500	1.245.037.500
- Tools and instruments pending allocation	83.304.857	69.520.873
- Other expenses	15.025.831	-
Total	3.717.496.298	2.256.763.582

16. Trade payables

Unit: VND

	Closing balance		Opening balance	
	Cost	Debt repayment capacity	Cost	Debt repayment capacity
a. Short-term	12.867.232.820	12.867.232.820	18.269.437.169	18.269.437.169
- Petrolimex Da Nang One Member LLC	2.875.069.268	2.875.069.268	2.203.887.307	2.203.887.307
- Marine Connections Vietnam Co., Ltd	1.608.844.110	1.608.844.110	1.843.474.110	1.843.474.110
- Danang Port JSC	1.776.359.030	1.776.359.030	1.481.578.695	1.481.578.695
- Other suppliers	6.606.960.412	6.606.960.412	12.740.497.057	12.740.497.057

b. Long-term

c. Overdue payables

d. Related parties

Entity	Transactions	Closing balance VND	Opening balance VND
Da Nang Port Logistics JSC	Common key management personnel	31.894.946	30.733.365
Green Star Lines One Member Co., Ltd	Fellow subsidiary	5.484.000	-
Viconship Ho Chi Minh Co., Ltd	Fellow subsidiary	245.440.800	38.178.000
Viconship Ho Chi Minh Co., Ltd - Hanoi Branch	Fellow subsidiary	540.000	9.558.000
Total		283.359.746	78.469.365

17. Advance from customers

	Closing balance VND	Opening balance VND
a. Short-term	349.907	13.179.464
Other customers	349.907	13.179.464
b. Long-term	-	-

18. Taxes and other payables to the State

Unit: VND

	Opening balance		Amount to be paid	Actual amount paid	Closing balance	
	Receivable	Payable			Receivable	Payable
Value-added tax (*)		452.903.275	3.528.917.834	3.024.016.113		957.804.996
Corporate income tax (**)		963.196.451	2.636.939.826	2.058.391.079		1.541.745.198
Personal income tax	93.180.411		1.270.864.715	1.251.435.597	73.751.293	
Land & housing tax, land rent	61.442.583		211.001.889	149.559.306		-
Other taxes			124.342.063	63.762.124		60.579.939
Total	154.622.994	1.416.099.726	7.772.066.327	6.547.164.219	73.751.293	2.560.130.133

The Company's tax finalization will be subject to inspection by the tax authority. Due to the fact that the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the tax amounts presented in the financial statements may be subject to change according to the tax authority's decisions.

19. Accrued expenses

	Closing balance VND	Opening balance VND
a. Short-term	6.544.699.074	-
- Vehicle accident-related expenses	4.630.000.000	-
- Vehicle spare parts purchase costs for repair	600.000.000	-
- Customer event organization expenses	600.000.000	-
- Other accrued expenses	714.699.074	-
b. Long-term	-	-
Total	6.544.699.074	-

20. Other payables

	Closing balance VND	Opening balance VND
a. Short-term	1.767.919.378	2.221.515.448
Trade union fees	302.978.548	437.280.048
Short-term deposits received	433.500.000	393.000.000
Other payables and liabilities	1.031.440.830	1.391.235.400
b. Long-term	-	-
Deposits, collateral and guarantees	-	-
Other long-term payables (*)	-	-
Total	1.767.919.378	2.221.515.448

21. Loans and finance lease liabilities

	Closing balance		During the year		Opening balance	
	Cost	Debt repayment capacity	Increases	Decreases	Cost	Debt repayment capacity
	VND	VND	VND	VND	VND	VND
a. Short-term	-	-	-	-	-	-
b. Long-term	-	-	-	-	-	-
Total	-	-	-	-	-	-

CENTRAL CONTAINER JOINT STOCK COMPANY

75 Quang Trung Street, Hai Chau Ward, Da Nang City

Interim Consolidated Financial Statements

Second Quarter of 2026

22. Owners' equity

a. Statement of changes in owners' equity

Unit: VND

	Share capital	Other owners' capital	Development and investment fund	Non-controlling interests	Undistributed profit after tax	Total
As at 01/01/2025	33,549,960,000	1,382,700,000	32,354,101,158	2,008,357,332	18,635,270,087	87,930,388,577
Net profit for the period	-	-	-	-	12,500,543,353	12,500,543,353
Appropriation to bonus and welfare funds	-	-	-	-	1,191,900,000	1,191,900,000
Dividend distribution	16,774,790,000	-	-	196,348,332	16,774,790,000	33,745,928,332
Transfer of profit to contributed capital	-	-	-	8,100,000	-	8,100,000
Appropriation to management and supervisory bonus funds	-	-	-	-	478,000,000	478,000,000
As at tai 31/12/2025	50,324,750,000	1,382,700,000	32,354,101,158	2,196,605,664	12,691,123,440	98,949,280,262
As at 01/01/2026	50,324,750,000	1,382,700,000	32,354,101,158	2,196,605,664	12,691,123,440	98,949,280,262
Net profit for the period	-	-	-	52,157,630	6,582,068,008	6,634,225,638
Appropriation to development and investment fund	-	-	10,507,919,076	-	(10,507,919,076)	-
Dividend distribution	-	-	-	-	-	-
Appropriation to bonus and welfare funds	-	-	-	(19,602,000)	(1,280,398,000)	(1,300,000,000)
Appropriation to management and supervisory bonus funds	-	-	-	-	(500,000,000)	(500,000,000)
As at 30/06/2026	50,324,750,000	1,382,700,000	42,862,020,234	2,229,161,294	6,984,874,372	103,783,505,900

b. Details of owners' capital contributions

	Closing balance	Opening balance
	VND	VND
Vietnam Container Shipping JSCorp	32.711.250.000	32.711.250.000
Other shareholders	17.613.500.000	17.613.500.000
Total	50.324.750.000	50.324.750.000

c. Transactions related to equity with owners and dividend distribution, profit distribution

	Current period	Previous period
	VND	VND
- Owners' investment capital		
+ Opening contributed capital	50.324.750.000	33.549.960.000
+ Increase in contributed capital during the year	-	16.774.790.000
+ Decrease in contributed capital during the year	-	-
+ Closing contributed capital	50.324.750.000	50.324.750.000
- Dividends and profits distributed	-	-

d. Shares

	Closing balance	Opening balance
- Number of shares authorized for issuance	5.032.475	5.032.475
- Number of shares issued to the public	5.032.475	5.032.475
- Ordinary shares	5.032.475	5.032.475
- Number of treasury shares (shares repurchased)	-	-
- Number of shares outstanding	5.032.475	5.032.475
- Ordinary shares	5.032.475	5.032.475

* Par value of outstanding shares: 10,000 VND/share

f. Enterprise funds

	Closing balance	Opening balance
	VND	VND
- Development investment fund	42.862.020.234	32.354.101.158

23. Off-balance sheet items of the Statement of Financial Position

	Closing balance	Opening balance
	USD	USD
Foreign currencies		
- USD	439.745,52	305.508,21

VI. Supplementary information for items presented in the Income Statement

24. Revenue from sales and service provision

	Current period	Previous period
	VND	VND
a. Revenue		
- Service revenue	82.106.389.061	76.030.583.399
Total	82.106.389.061	76.030.583.399

25. Cost of goods sold

	Current period	Previous period
	VND	VND
- Cost of services rendered	71.319.293.951	67.828.662.193
Total	71.319.293.951	67.828.662.193

26. Financial income

	Current period	Previous period
	VND	VND
- Interest income from bank deposits and loans	190.739.759	130.013.579
- Foreign exchange gains	54.709.730	183.078.609
Total	245.449.489	313.092.188

27. Financial expenses

	Current period	Previous period
	VND	VND
- Interest expense	-	13.808.219
- Foreign exchange gains	15.956.808	3.890.060
Total	15.956.808	17.698.279

28. Other income

	Current period	Previous period
	VND	VND
- Fuel purchase discounts	52.800.000	-
- Gain on disposal of fixed assets	-	25.000.000
- Other income	4.196.253	37.138.433
Total	56.996.253	62.138.433

29. Other expenses

	Current period VND	Previous period VND
- Administrative fines and late tax payment penalties	72.412.416	
- Other expenses	447.129	95.962.743
	72.859.545	95.962.743

30. Selling expenses and administrative expenses

	Current period VND	Previous period VND
a. Selling expenses	3.460.920.815	1.305.052.000
- Staff costs	1.040.750.000	1.287.052.000
- Customer conference expenses	300.000.000	-
- Commission expense	2.117.856.000	
- Others	2.314.815	18.000.000
b. Administrative expenses	2.572.163.300	2.896.544.771
- Raw materials expenses	172.088.689	150.860.949
- Staff costs	1.737.503.857	1.519.189.000
- Depreciation expenses	19.343.935	183.791.865
- Taxes, fees and charges	43.618.903	35.693.815
- Outsourced service expenses	420.777.542	574.677.416
- Other cash expenses	157.433.308	252.198.558
- Provision expenses	21.397.066	180.133.168
Total	6.033.084.115	4.201.596.771

31. Current corporate income tax expense

	Current period VND	Previous period VND
Current corporate income tax expense on taxable income for the year	1.547.760.810	967.657.200
Adjustment of corporate income tax expenses of prior years into the current year's current income tax expense	-	-
Corporate income tax payable	1.547.760.810	967.657.200

VII. Other Information

Certain financial statement items have been reclassified and presented to comply with the provisions of Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance on the corporate accounting regime, as follows:

	31/12/2025 VND	01/01/2026 Restated VND	Difference VND
- Cash and cash equivalents	20.000.000.000	20.070.850.684	70.850.684
- Short-term held-to maturity investments	200.000.000	201.933.151	1.933.151
- Other short-term receivables	13.711.308.343	13.638.524.508	(72.783.835)

PREPARER



Le Thi Hoang Ly

CHIEF ACCOUNTANT



Tran Thi Phuoc

