CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ

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INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30/06/2026

Hanoi, August 2026

TABLE OF CONTENTS

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of International Investment Trade and Service Joint Stock Company presents this Report together with the reviewed interim consolidated financial statements for the period ended 30/06/2026.

THE COMPANY

International Investment Trade and Service Joint Stock Company (hereinafter referred to as "the Company") formerly International Investment Trade and Service One Member Limited Liability Company was converted from a state-owned enterprise under Decision No. 218/2005/QĐ-UB dated 13th December 2005, issued by the People's Committee of Hanoi.

On 18th December 2015, the People's Committee of Hanoi issued Decision No. 6988/QĐ-UBND approving the enterprise valuation and equitization plan for International Investment Trade and Service One Member Limited Liability Company.

International Investment Trade and Service Joint Stock Company operates under the Enterprise Registration Certificate No. 0100110052, converted from Business Registration Certificate No. 0104000354, initially registered on 20th February 2006, and subsequently amended. Registered changes on multiple occasions, with the 16th amendment dated 4th August 2025, issued by the Department of Finance of Hanoi City.

English name: INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY

Abbreviation: INTERSERCO.

The Company's Charter capital under the Certificate of Business Registration changed for the 16th time on 4th August 2025 is VND 360,000,000,000 (In words: Three hundred and sixty billion Vietnamese dong).

The Company's registered office is located at No. 17 Pham Hung Street, Cau Giay Ward, Hanoi City.

The company's shares are currently traded on the UPCOM exchange under the ticker symbol ILS.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Company during the year and at the date of this report are as follows:

Board of Management	
Mr. Phùng Tien Toan	Chairman (Reappointed on June 15, 2026)
Mrs. Phung Thuy Hoa	Deputy Chairman (Appointed on June 15, 2026)
Mr. Nguyen Thai Hoa	Member (Reappointed on June 15, 2026)
Mr. Truong Minh Giam	Member (Appointed on June 15, 2026)
Mrs. Nguyen Thi Huyen Oanh	Member (Appointed on June 15, 2026)
Mr. Trieu Van Bang	Member (Dismissed on June 15, 2026)
Mr. Nguyen Van Thinh	Member (Dismissed on June 15, 2026)
Board of Supervisors	
Mrs. Ngo Thi Hoang Yen	Head of the Board (Dismissed on June 15, 2026)
Mr. Nguyen Trung Dung	Head of the Board (Appointed on June 15, 2026)
Mrs. Nguyen Minh Hao	Member (Reappointed on June 15, 2026)
Mr. Tran Quang Huy	Member (Appointed on June 15, 2026)
Board of General Directors	
Mr. Vu Hoang Thao	General Director
Mrs. Phung Thuy Hoa	Deputy General Director
Mr. Trieu Van Bang	Deputy General Director
Mr. Mai Duy Chung	Deputy General Director (Appointed on Apirl 15, 2026)

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (Continued)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim consolidated financial statements for the period ended 30/6/2026.

AUDITORS

The Company's interim consolidated financial statements for the period ended 30th June 2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Company's Board of General Directors is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the financial position of the Company as at 30/06/2026 as well as of its income and consolidated cash flows statements for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim consolidated financial statements. In preparing these interim consolidated financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State whether appropriate accounting principles have been followed and whether there are material departures that need to be disclosed and explained in the consolidated interim financial statements;
- Design, implement and maintain an internal control system relevant to the preparation and fair presentation of the consolidated interim financial statements so that the consolidated interim financial statements are free from material misstatement, whether due to fraud or error;
- Prepare the consolidated interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business operations.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim consolidated financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

For and on behalf of the Board of General Directors,

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ
INTERSERCO
MSDN: 0100110052
TP. HÀ NỘI

Vu Hoang Thao
General Director
Hanoi, August 21th 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam
+84 (24) 3 783 2121 info@cpavietnam.vn
+84 (24) 3 783 2122 www.cpavietnam.vn

INPACT MEMBER

No: 367/2026/BCSXHN-CPA VIETNAM-NV2

REVIEW REPORT OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Boards of Management, Supervisors and General Directors
International Investment Trade and Service Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of International Investment Trade and Service Joint Stock Company, prepared on August 21, 2026, as set out on pages 05 to page 48, including the Interim Statement of Financial Position as at 30/6/2026, and the Interim Consolidated Income Statement, and Interim Consolidated Cash Flows Statement for the period ended 30/6/2026, and Notes to the Interim Consolidated Financial Statements.

Responsibility of the Board of General Directors

The Board of General Directors are responsible for the true and fair preparation and presentation of these interim consolidated financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Accounting Enterprise System and prevailing relevant regulations in preparation and presentation of the Interim Consolidated Financial Statements and for such internal control as the Board of Directors determine is necessary to enable the preparation of the Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim consolidated financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of review service contract No. 2410 - Review of interim financial information performed by the Corporation's independent auditors.

The review of interim consolidated financial information includes the interviews of people who are responsible for the financial and accounting matters, and performance of other analytical and review procedures. Basically, a review has a narrower scope than that of an audit in accordance with the Vietnam Auditing Standards and consequently, it does not allow us to gain assurance that we will be aware of all material issues that may be discovered during an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the financial position of the Company as at 30/06/2026, its interim consolidated financial performance and interim cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.

M.S.D.N: 0101917917
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
THÀNH PHỐ HÀ NỘI - VIỆT NAM

Nguyen Thi Mai Hoa
Deputy General Director
Audit Practising Registration Certificate: 2326-2023-137-1
Authorised: 08/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman
For and on behalf of,
CPA VIETNAM AUDITING COMPANY LIMITED
A Member of INPACT
Hanoi, August 21th 2026

INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY
No. 17 Pham Hung, Cau Giay Ward, Hanoi City

Form B 01a - DN/HN
Issued under Circular No. 43/2026/TT -BTC
dated 20th April 2026 of the Minister of Finance

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 (Restated) VND
A -	**CURRENT ASSETS (100=110+120+130+140+150)**	**100**		**140,287,030,709**	**148,714,328,465**
I.	**Cash and cash equivalents**	**110**	**5.1**	**11,874,586,856**	**12,821,395,226**
1	Cash	111		11,874,586,856	10,821,395,226
2	Cash equivalents	112		-	2,000,000,000
II.	**Short-term financial investments**	**120**	**5.2**	**36,849,077,260**	**21,920,556,543**
3	Held to maturity Investments	123		37,349,077,260	22,420,556,543
4	Provision for short-term held-to-maturity investments	124		(500,000,000)	(500,000,000)
III.	**Short-term receivables**	**130**		**87,720,583,230**	**108,063,246,678**
1	Short-term receivables from customers	131	5.3	81,486,838,461	75,882,345,201
2	Short-term repayments to suppliers	132	5.4	12,278,767,187	43,802,862,959
5	Other short-term receivables	135	5.5	57,213,853,006	52,511,010,173
6	Short-term allowances for doubtful debts	136	5.6	(63,258,875,424)	(64,132,971,655)
IV.	**Inventories**	**140**	**5.7**	**1,286,693,333**	**2,910,772,607**
1	Inventories	141		1,286,693,333	2,910,772,607
VI.	**Other current assets**	**160**		**2,556,090,030**	**2,998,357,411**
1	Short-term prepaid expenses	161	5.8	971,088,789	811,339,111
2	Deductible value added tax	162		7,182,241	16,911,637
3	Taxes and other receivables from government budget	163	5.14	1,577,819,000	2,170,106,663
B -	**LONG-TERM ASSETS (200 = 210+220+250+260+270)**	**200**		**588,917,126,950**	**561,507,864,686**
I.	**Long-term receivables**	**210**		**4,327,100,000**	**4,327,100,000**
5	Other long-term receivables	215	5.5	4,327,100,000	4,327,100,000
II.	**Fixed assets**	**220**		**45,581,495,994**	**46,509,971,534**
1	Tangible fixed assets	221	5.9	45,536,870,994	46,449,281,534
-	*Historical costs*	*222*		*167,527,086,099*	*166,455,094,826*
-	*Accumulated depreciation*	*223*		*(121,990,215,105)*	*(120,005,813,292)*
3	Intangible fixed assets	227	5.1	44,625,000	60,690,000
-	*Historical costs*	*228*		*1,127,981,600*	*1,127,981,600*
-	*Accumulated amortization*	*229*		*(1,083,356,600)*	*(1,067,291,600)*
V.	**Long-term assets in progress**	**250**	**5.11**	**278,432,203,645**	**273,840,056,702**
2	Construction in progress	252		278,432,203,645	273,840,056,702
VI.	**Long-term investments**	**260**	**5.2**	**254,733,902,454**	**231,656,713,492**
2	Investments in joint ventures and associates	262		93,109,310,170	70,786,121,208
3	Investments in equity of other entities	263		168,239,579,488	167,485,579,488
4	Allowances for long-term investments	264		(6,614,987,204)	(6,614,987,204)
VII.	**Other long-term assets**	**270**		**5,842,424,857**	**5,174,022,958**
1	Long-term prepaid expenses	271	5.8	5,534,701,570	4,866,299,671
2	Deferred income tax assets	272		307,723,287	307,723,287
	TOTAL ASSETS (270 = 100+200)	**280**		**729,204,157,659**	**710,222,193,151**

INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY
No. 17 Pham Hung, Cau Giay Ward, Hanoi City

Form B 01a - DN/HN
Issued under Circular No. 43/2026/TT -BTC
dated 20th April 2026 of the Minister of Finance

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
As at June 30, 2026

	LIABILITIES AND OWNERS' EQUITY	Code	Note	30/06/2026 VND	01/01/2026 (Restated) VND
C-	**LIABILITIES (300=310+330)**	**300**		**336,200,032,784**	**343,394,143,379**
I.	**Short-term liabilities**	**310**		**84,681,874,666**	**89,666,542,841**
1	Short-term trade payables	311	5.12	13,015,072,702	11,103,633,473
2	Short-term prepayments from customers	312	5.13	2,317,103,617	10,021,283,647
3	Dividends and profits payable	313		294,000,000	-
4	Taxes and other payables to government budget	314	5.14	2,229,505,915	902,004,039
5	Payables to employees	315		5,216,891,179	6,445,028,821
6	Short-term accrued expenses	316	5.15	12,566,345,052	10,735,448,509
9	Short-term unearned revenues	319	5.16	360,789,091	279,595,543
10	Other short-term payments	320	5.17	29,914,825,552	30,406,448,681
11	Short-term borrowings and finance lease liabilities	321	5.18	18,674,008,111	19,657,666,681
13	Bonus and welfare fund	323		93,333,447	115,433,447
II.	**Long-term liabilities**	**330**		**251,518,158,118**	**253,727,600,538**
1	Long-term trade payables	331	5.12	4,820,660,520	4,820,660,520
7	Long-term unearned revenues	337	5.16	255,294,364	305,298,364
8	Other long-term payables	338	5.17	234,413,801,294	234,343,182,294
9	Long-term borrowings and finance lease liabilities	339	5.18	12,028,401,940	14,258,459,360
D-	**OWNERS' EQUITY**	**400**	**5.19**	**393,004,124,875**	**366,828,049,772**
1	**Owners' equity**	411		360,000,000,000	360,000,000,000
-	*Ordinary shares with voting rights*	*411a*		*360,000,000,000*	*360,000,000,000*
4	Other capital	414		1,561,824,000	1,561,824,000
10	Undistributed profit after tax	420		(20,051,010,740)	(46,585,493,362)
-	*Undistributed profit after tax brought forward*	*420a*		*(46,585,493,362)*	*(62,159,328,409)*
-	*Undistributed profit after tax for the current period*	*420b*		*26,534,482,622*	*15,573,835,047*
11	Non-control Interest	*429*		51,493,311,615	51,851,719,134
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**729,204,157,659**	**710,222,193,151**

Hanoi, August 21th 2026

Preparer	Chief Accountant	General Director
Phung Ngoc Dung	Pham Xuan Phuong	Vu Hoang Thao

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ
INTERSERCO
MSDN: 010011005
TP HÀ NỘI

INTERIM CONSOLIDATED INCOME STATEMENT

For the period ended 30/06/2026

ITEMS		Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
1.	Revenues from sales and services rendered	01	6.1	169,977,500,790	73,486,348,978
2.	Revenue deductions	02		3,380,000	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		169,974,120,790	73,486,348,978
4.	Costs of goods sold	11	6.2	146,222,996,990	58,931,176,251
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**23,751,123,800**	**14,555,172,727**
6.	Gain/loss on the sale or disposal of investment property	21		-	-
7.	Financial income	22	6.3	18,927,840,189	665,024,122
8.	Financial expenses	23	6.4	528,059,667	1,892,428,633
	In which: interest expenses	*24*		*375,520,177*	*1,757,199,122*
10.	General administrative expenses	26	6.5	13,071,007,437	10,566,279,907
12.	**Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}**	**30**		**29,079,896,885**	**2,761,488,309**
13.	Other income	31	6.6	357,338,753	1,310,157,651
14.	Other expenses	32	6.6	59,137,778	82,176,098
15.	**Other profits (40 = 31-32)**	**40**		**298,200,975**	**1,227,981,553**
16.	**Total net profit before tax (50 = 30+40)**	**50**		**29,378,097,860**	**3,989,469,862**
17.	Current corporate income tax expenses	51	6.7	987,903,757	654,456,866
18.	Deferred corporate income tax expenses	52		-	15,288,640
19.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**28,390,194,103**	**3,319,724,356**
20.	Parent company's profit after tax	61		26,534,482,622	2,152,571,246
21.	Non-control Interest after tax	62		1,855,711,481	1,167,153,110
22.	**Basic earnings per share**	**70**	**6.9**	**737**	**60**

Hanoi, August 21th 2026

Preparer	Chief Accountant	General Director
Phung Ngoc Dung	Pham Xuan Phuong	Vu Hoang Thao

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ
INTERSERCO
MSDN: 0100110
TP HÀ NỘI

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period ended 30/06/2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I. Cash flows from operating activities				
1. Profit before tax	***01***		***29,378,097,860***	***3,989,469,862***
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		3,400,456,813	3,395,101,325
- Provisions	03		(874,096,231)	(3,136,548,328)
- Gains (losses) from unrealised exchange rate differences	04		-	135,159,936
- Gains (losses) on investing activities	05		(18,696,572,063)	(553,275,380)
- Interest expense	06		375,520,177	1,757,199,122
3. Operating profit before changes in working capital	***08***		***13,583,406,556***	***5,587,106,537***
- Increase (decrease) in receivables	09		21,748,566,226	671,131,332
- Increase (decrease) in inventories	10		1,624,079,274	397,130,855
- Increase (decrease) in payables	11		(4,214,216,608)	(4,078,107,393)
- Increase (decrease) in prepaid expenses	12		(828,151,577)	(666,581,080)
- Paid interests	14		(375,520,177)	(2,095,076,172)
- Enterprise income tax paid	15		(661,771,242)	(353,648,053)
- Other payments on operating activities	17		(22,100,000)	-
Net cash flows from operating activities	***20***		***30,854,292,452***	***(538,043,974)***
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(7,064,128,216)	(6,261,748,476)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		245,454,546	-
3. Expenditures on loans and purchase of debt instruments from other entities	23		(14,928,520,717)	(1,400,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		-	12,300,000,000
5. Expenditures on equity investments in other entities	25		(23,093,930,000)	-
6. Proceeds from equity investment in other entities	26		-	3,095,809
7. Proceeds from interests, dividends and distributed profits	27		18,467,858,555	553,275,380
Net cash flows from investing activities	30		(26,373,265,832)	5,194,622,713

INTERNATIONAL INVESTMENT TRADE
AND SERVICE JOINT STOCK COMPANY
No. 17 Pham Hung, Cau Giay Ward, Hanoi City

Form B 03a - DN/HN
Issued under Circular No. 43/2026/TT -BTC
dated 20th April 2026 of the Minister of Finance

INTERIM CONSOLIDATED CASH FLOW STATEMENT (Continued)

(Indirect method)

For the period ended 30/06/2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
III. Cash flows from financial activities				
3. Proceeds from borrowings	33		38,600,000,000	54,107,911,875
4. Repayment of principal	34		(41,813,715,990)	(49,190,729,258)
6. Dividends and profits paid to owners	36		(2,214,119,000)	(1,183,500,000)
Net cash flows from financial activities	**40**		**(5,427,834,990)**	**3,733,682,617**
Net cash flows during the year (50 = 20+30+40)	**50**		**(946,808,370)**	**8,390,261,356**
Cash and cash equivalents at the beginning of the fiscal period	**60**	**5.1**	**12,821,395,226**	**12,330,703,728**
Effect of exchange rate fluctuations	61		-	1,727,304
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**5.1**	**11,874,586,856**	**20,722,692,388**

Hanoi, August 21th 2026

Preparer	Chief Accountant	General Director
Phung Ngoc Dung	Pham Xuan Phuong	Vu Hoang Thao

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ
INTERSERCO
MSDN: 0100110...
TP. HÀ NỘI

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30/06/2026

1. COMPANY INFORMATION

1.1. Ownership structure

International Investment Trade and Service Joint Stock Company formerly International Investment Trade and Service One Member Limited Liability Company was converted from a state-owned enterprise under Decision No. 218/2005/QĐ-UB dated 13th December 2005, issued by the People's Committee of Hanoi.

On 18th December 2015, the People's Committee of Hanoi issued Decision No. 6988/QĐ-UBND approving the enterprise valuation and equitization plan for International Investment Trade and Service One Member Limited Liability Company.

International Investment Trade and Service Joint Stock Company operates under the Enterprise Registration Certificate No. 0100110052, converted from Business Registration Certificate No. 0104000354, initially registered on 20th February 2006, and subsequently amended. Registered changes on multiple occasions, with the 16th amendment dated 4th August 2025, issued by the Department of Finance of Hanoi City.

English name: INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY.

Abbreviation: INTERSERCO.

The Company's Charter capital under the Certificate of Business Registration changed for the 16th time on 04/8/2025 is VND 360,000,000,000 *(In words: Three hundred and sixty billion Vietnamese dong).*

The Company's registered office is located at No. 17 Pham Hung Street, Cau Giay Ward, Hanoi City.

The Company's shares are currently traded on the UPCOM exchange under the ticker symbol ILS.

The total number of employees of the Company and Subsidiaries as at 30/6/2026 is 134 people (As at 31/12/2025 is 139 people).

1.2. Operating industries and principal activities

- Other transportation support activities; Details: Logistics services business.
- Other remaining business support services not elsewhere classified; Details: Temporary import for re-export and transit services. Duty-free goods trading.
- Import and export of goods within the company's business scope;
- Road freight transportation;
- Wholesale of construction materials and other installation equipment (excluding precious metals and gemstones);
- Wholesale of raw agricultural and forestry products (excluding timber, bamboo, and rattan) and live animals (excluding rice, tobacco, and cigars);
- Wholesale of rice, wheat, other grains, and wheat flour (excluding rice);
- Wholesale of food products (excluding cane sugar and beet sugar);
- ...

Main business activities during the period: Warehouse leasing, transportation, and trade, ...

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

1.4. The Company structure

As at June 30, 2026, the Company has the following subsidiaries and associates:

Name	Address	Major Business Lines	Capital contribution ratio	Benefit ratio	Voting Rights
Direct Subsidiaries					
Son Tay Port Joint Stock Company	Hanoi	Cargo Handling, Transportation, and Warehouse Leasing	50.06%	50.06%	50.06%
Interserco My Dinh Joint Stock Company	Hanoi	Cargo Handling, Transportation	58.65%	58.65%	58.65%
International Manpower Supply and Trade Joint Stock Company	Hanoi	Labor supply and Management	51.00%	51.00%	51.00%
Associates					
International Property Investment Corporation	Hanoi	Construction and project management of hotel and shopping mall complexes		39.78%	39.78%
Plummy Garment Joint Venture Company	Hanoi	Manufacturing and trading of export garments		(i)	(i)
United Supply Chain Corporation	Hanoi	Trade of goods and transportation services		49.00%	49.00%
Viet Nam ICC Construction Joint Stock Company	Hanoi	Construction of other civil engineering works		30.60%	30.60%
Viet Nam Interserco Trading International Joint Stock Company	Hanoi	Wholesale of automobiles and other motor vehicles		47.00%	47.00%
Hanoi International Human Resources Intermediate Vocational School	Hanoi	Vocational training		30.00%	30.00%
Curate It Joint Stock Company	Hanoi	Installation of other construction systems		20.00%	20.00%

(i) The investment was transferred to the Company under Decision No. 4271/QĐ-UBND dated 26/09/2012, issued by the Hanoi People's Committee. Plummy Joint Venture Garment Company has not yet recognized the Company's shareholder status.

1.5. Statement of information comparability on the interim consolidated financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC, providing guidance on the Enterprise Accounting Regime, which replaces the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has adopted the Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC effective from 1 January 2026. Where the adoption of this Circular results in changes to the presentation of the financial statements, the Company has restated or reclassified the comparative information, where applicable, in accordance with the relevant requirements. Accordingly, the accounting information and figures presented in these interim financial statements are comparable, as they have been prepared and presented on a consistent basis.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

The interim consolidated financial statements are prepared for the period ended 30/06/2026.

Accounting currency

The accompanying interim consolidated financial statements are expressed in Vietnamese Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applies the Vietnamese Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Consolidated Financial Statements for the period ended 30/06/2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim consolidated financial statements:

Basis of preparation of the interim consolidated financial statements

The Company's interim consolidated financial statements have been prepared in accordance with Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Ministry of Finance amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014, of the Minister of Finance providing guidance on the methods of preparation and presentation of interim consolidated financial statements, specifically as follows::

The interim consolidated financial statements comprise the Company's interim separate financial statements and the interim financial statements of its subsidiaries for the accounting period ended 30/06/2026. Control is achieved when the Company has the power to govern the financial and operating policies of the investee so as to obtain benefits from its activities.

The results of operations of subsidiaries acquired or disposed of during the period are included in the interim consolidated statement of profit or loss from the date of acquisition or up to the date of disposal of the investment in such subsidiaries.

Where necessary, the financial statements of subsidiaries are adjusted to ensure that the accounting policies applied are consistent with those adopted by the Company and its subsidiaries.

All intra-group balances and transactions are eliminated in preparing the interim consolidated financial statements.

Non-controlling interests in the net assets of consolidated subsidiaries are presented separately from the equity of the Company's shareholders. Non-controlling interests comprise the value of such interests at the date of the initial business combination and the non-controlling shareholders' share of subsequent changes in total equity since the business combination date. Losses incurred by a subsidiary must be allocated in proportion to the non-controlling shareholders' ownership interest, even if such losses exceed the non-controlling shareholders' share of the subsidiary's net assets.

Assets, liabilities, and contingent liabilities of a subsidiary are recognized at their fair values at the acquisition date. Any excess of the consideration transferred over the Group's share of the fair value of the identifiable net assets acquired is recognized as goodwill. Any shortfall of the consideration transferred below the Group's share of the fair value of the identifiable net assets acquired is recognized immediately in the consolidated statement of profit or loss for the period in which the acquisition occurs.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of preparation of the interim consolidated financial statements (Continued)

Consolidated subsidiaries

The interim consolidated financial statements for the accounting period ended 30 June 2026 have been consolidated based on the interim separate financial statements for the accounting period ended 30 June 2026 of the Parent Company-International Trade, Investment and Service Joint Stock Company-and its subsidiaries: Son Tay Port Joint Stock Company, Interserco My Dinh Joint Stock Company (including the interim consolidated financial statements with its subsidiary, Interserco - Vat Cach Logistics Co., Ltd.), and International Manpower Supply and Trade Joint Stock Company.

Accounting estimates

The preparation of the interim consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Held to maturity investments

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes term bank deposits with original maturities of more than 3 months.

Held-to-maturity investments are measured at cost less provision for doubtful debts. Provision for doubtful debts on held-to-maturity investments is made in accordance with current accounting regulations.

Investments in subsidiaries, associates and other investments

Investments in associates and joint ventures over which the Company has significant influence are accounted for using the equity method in the interim consolidated financial statements.

Other investments: are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Allowance for losses of investments in subsidiaries, contributions to joint ventures, investments in associates and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date.

Receivables

Accounts receivable represents amounts collectible from customers or other parties, categorized by due date, debtor, original currency, and other factors, in alignment with the enterprise's business operations and management requirements.:

- Trade receivables consist of commercial receivables arising from sales transactions such as receivables from the sale of goods or provision of services, and receivables from the liquidation or disposal of assets between the Company and the buyer (an entity independent of the seller, rather than a subsidiary or dependent unit of the enterprise). These receivables also include amounts due from export sales made by a principal through a commissioned agent;

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables (Continued)

- Internal receivables consist of amounts receivable between the Company and its dependent units, or between the dependent units themselves;
- Other receivables comprise non-commercial receivables unrelated to buying and selling transactions, such as: receivables for dividends and profit distributions in cash; amounts paid on behalf of third parties; amounts paid by import-export entrusted on behalf of entrustors; loans of non-monetary assets; fines and compensation; and shortages of assets pending resolution,...

Accounts receivables are presented at their carrying amount net of provisions for doubtful debts. Provisions for doubtful debts are established when there are indications or evidence that the Company is unable, or unlikely to be able, to collect the outstanding amounts, in accordance with current accounting regulations.

At the end of the financial year, the Company revalue outstanding receivables denominated in foreign currencies using the average transfer buying and selling rates of the commercial bank where the enterprise regularly conducts transactions.

Inventories

Inventories are stated at cost. Where the cost of inventories exceeds their net realizable value, inventories are stated at net realizable value. The cost of inventories includes direct material costs, direct labour costs and manufacturing overheads (where applicable) incurred in bringing the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated marketing, selling and distribution costs incurred. The cost of inventories issued is determined using the monthly weighted average method.

An allowance for inventory write-down is recognized when there is reliable evidence that the net realizable value of inventories has declined below their cost.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at cost and presented at cost less accumulated depreciation. The cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets and bring them to the location and condition necessary for them to operate in the manner intended by the Company.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

	Years
Buildings, structures	05 - 50
Machinery and equipment	06 - 10
Motor vehicles	06 - 10
Office equipment	03 - 10
Other tangible fixed assets	04 - 25

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intangible fixed assets and Amortization

The Company's intangible fixed assets include computer software and other intangible fixed assets (such as trademark design and website development costs), which are initially recognized at purchase cost less amortization.

Computer software and other intangible fixed assets are amortized in the Income Statement using the straight-line method over a period of 05 to 5.5 years.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Deferred income tax assets

Deferred income tax assets

A deferred tax asset is the amount of corporate income tax recoverable in future periods in respect of deductible temporary differences.

A deferred tax asset is recognized when it is probable that future taxable profits will be available against which the temporary differences can be utilized. The carrying amount of a deferred tax asset is reviewed at each financial year-end and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of that deferred tax asset to be utilized.

Deferred tax assets are measured at the tax rates that are expected to apply to the year when the asset is recovered, based on tax rates that have been enacted or substantively enacted at the financial year-end.

Deferred tax assets have been offset against deferred tax liabilities in the preparation of the statement of financial position at the reporting date.

Deferred expenses

Deferred expenses represent actual costs incurred that relate to the production and business results of multiple accounting periods, as well as the subsequent allocation of these costs to the production and business expenses of future accounting periods.

Deferred expenses: Recognized at historical cost and classified as short-term or long-term on the Statement of Financial Position based on the prepayment period of each contract.

Deferred expenses are allocated using the straight-line method over the lease term (for expenses such as building, land, or operating leases) or over the useful life but not exceeding three years.

Trade payables and other payables

Trade payables and other payables are monitored in detail by payment term, creditor, currency denomination, and other factors in accordance with the Company's management requirements.

These payables are recognized when the amount and timing of settlement can be measured reliably and are recorded at no less than the amount of the obligation to be settled. They are classified as follows:

- Trade payables: Comprise commercial liabilities arising from transactions involving the purchase of goods, services, and assets from suppliers or vendors (being entities independent of the purchaser). Trade payables also include payables between the parent company and its subsidiaries, joint ventures, and associates).
- Other payables: Comprise non-commercial liabilities that do not arise from transactions involving the purchase or sale of goods or the provision of services.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

Unrealized revenues

Unearned revenue includes advance revenue received (such as amounts collected in advance from customers over multiple accounting periods for asset and infrastructure leasing). It does not include advance payments from buyers for products, goods, or services that have not yet been provided by the Company, nor revenue that has been earned but not yet collected from asset leasing or multi-period service contracts.

Advance revenue is recognized on a straight-line basis over the periods for which the payments have been received in advance.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a consolidated loan for investment, construction or production in progress, which are capitalized according to Accounting Standard “Borrowing costs”.

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards “Borrowing cost”.

Owners’ equity

Capital is recorded according to the actual amounts invested by the owner.

Share premium is recognized as the excess or deficit between the actual issue price and the par value of shares upon initial issuance, additional issuance, or re-issuance of treasury shares.

Retained earnings are determined based on the company's after-tax profit and profit distribution.

The company's after-tax profit is allocated as dividends to shareholders after approval by the General Meeting of Shareholders at the Company's Annual General Meeting and after making appropriations to the reserves in accordance with the Company's Charter.

Dividends payable to shareholders are recognized as a liability in the Company's consolidated statement of financial position after the General Meeting of Shareholders has made a decision and according to the notice on the ex-dividend date from the Vietnam Securities Depository.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income

Revenue from sale of goods and products

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The company will derive economic benefits from the sales transaction;
- Costs related to transactions can be determined.

Revenue from services

Revenue from the rendering of services is recognized when the outcome of the transaction can be measured reliably. Where the rendering of services spans multiple accounting periods, revenue is recognized in each period based on the stage of completion of the transaction as at the date of the Statement of Financial Position. The outcome of a service transaction can be measured reliably when all of the following four (4) conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the Interim Consolidated Financial Statements;
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Includes the cost of goods sold and services during the period, recognized in accordance with the revenue of the period.

Financial expenses

Borrowing costs: Recognized monthly based on the loan amount, loan interest rate, and actual number of borrowing days.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basic earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Directors confirms that the Company operates in business segments of electricity trading, construction and installation, other activities in a single geographical segment - Vietnam. Therefore, the segment report will be prepared by business segments. Accordingly, the Company does not present geographical segment information in accordance with Vietnamese Accounting Standard No. 28 – Segment Reporting.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash	4,351,610,797	1,514,453,096
Demand deposit (*)	7,522,976,059	9,306,942,130
Cash equivalents	-	2,000,000,000
Total	**11,874,586,856**	**12,821,395,226**

(*) Details of demand deposits:

	30/06/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Foreign Trade of Viet Nam	3,986,058,640	4,885,845,970
Vietnam Technological and Commercial Joint-Stock Bank	2,058,955,176	1,938,598,730
Vietnam Joint Stock Commercial Bank for Industry and Trade	194,124,239	588,218,773
Vietnam Bank for Agriculture and Rural Development	148,122,427	780,366,634
Others	1,135,715,577	1,113,912,023
Total	**7,522,976,059**	**9,306,942,130**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.2. Financial investments
a. Short-term financial investments

	30/06/2026 (VND)			01/01/2026 (Restated) (VND)		
	Original cost	**Recoverable amount**	**Provisions**	**Original cost**	**Recoverable amount**	**Provisions**
Short - term	**37,349,077,260**	**36,849,077,260**	**(500,000,000)**	**22,420,556,543**	**21,920,556,543**	**(500,000,060)**
Term deposits	***31,040,940,274***	***31,040,940,274***	-	***5,525,191,781***	***5,525,191,781***	-
National Citizen Commercial Joint Stock Bank – Hanoi Branch (i)	31,035,940,274	31,035,940,274	-	5,520,191,781	5,520,191,781	-
Others	5,000,000	5,000,000	-	5,000,000	5,000,000	-
Loans	***6,308,136,986***	***5,808,136,986***	***(500,000,000)***	***16,895,364,762***	***16,395,364,762***	***(500,000,000)***
Hong Van Port Joint Stock Company	5,808,136,986	5,808,136,986	-	13,573,957,927	13,573,957,927	-
INTERSERCO VCI Joint Stock Company	500,000,000	-	(500,000,000)	500,000,000	-	(500,000,000)
Others	-	-	-	2,821,406,835	2,821,406,835	-
Total	**37,349,077,260**	**36,849,077,260**	**(500,000,000)**	**22,420,556,543**	**21,920,556,543**	**(500,000,000)**
In which:						
Related Party Balance	***5,808,136,986***	***5,808,136,986***	-	***13,573,957,927***	***13,573,957,927***	-
(Details in Note 7.1)						

(i) 6-month term deposits at National Citizen Bank (NCB) with an interest rate of 7.7% per annum.

(ii) Loan terms range from 1 to 12 months, with interest rates of 5%-7.7% per annum. Collateral: None.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.2. Financial investments (Continued)

b. Long-term investments

	Ratio		30/06/2026 (VND)		01/01/2026 (VND)	
	Equity held	Voting rights	Book value	Equity Method Value	Book value	Equity Method Value
Investments in joint ventures and associates			**116,997,090,581**	**93,109,310,170**	**94,657,160,581**	**70,786,121,208**
CGD Vietnam Construction Consulting Joint Stock Company			-	-	754,000,000	770,741,038
International Real Estate Investment Joint Stock Company	39.8%	39.8%	9,754,973,518	545,092,358	9,754,973,518	545,092,358
Plummy Garment joint venture company			3,920,787,063	-	3,920,787,063	-
United Supply Chain Corporation	49.0%	49.0%	9,800,000,000	4,939,137,342	9,800,000,000	4,939,137,342
ICC Vietnam Construction Joint Stock Company	30.6%	30.6%	3,060,000,000	1,591,679,355	3,060,000,000	1,591,679,355
Interserco Vietnam International Trading Joint Stock Company	47.0%	47.0%	30,550,000,000	32,137,183,705	30,550,000,000	32,137,183,705
Hong Van Port Joint Stock Company	40.0%	40.0%	20,000,000,000	19,955,679,542	20,000,000,000	19,955,679,542
Concrete Son Tay Joint Stock Company	20.0%	20.0%	3,920,000,000	4,249,438,696	3,920,000,000	4,249,438,696
Hanoi International Human Resources Vocational College			32,991,330,000	26,978,132,060	9,897,400,000	3,884,202,060
Cure IT Joint Stock Company			3,000,000,000	2,712,967,112	3,000,000,000	2,712,967,112
Total			**116,997,090,581**	**93,109,310,170**	**94,657,160,581**	**70,786,121,208**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.2. Financial investments (Continued)

b. Long-term investments (Continued)

	Ratio		30/06/2026 (VND)			01/01/2026 (Restated) (VND)		
	Equity held	Voting rights	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Other long-term investments			**168,239,579,488**	**161,624,592,284**	**(6,614,987,204)**	**167,485,579,488**	**160,870,592,284**	**(6,614,987,204)**
Aviation Logistics Corporation			43,719,756,997	43,719,756,997	-	43,719,756,997	43,719,756,997	-
ASG Corporation	0.8%	0.8%	6,058,759,158	6,058,759,158	-	6,058,759,158	6,058,759,158	-
Su Pan 1 Hydropower Joint Stock Company	6.1%	6.1%	22,632,000,000	18,634,498,449	(3,997,501,551)	22,632,000,000	18,634,498,449	(3,997,501,551)
CGD Vietnam Construction Consulting Joint Stock Company	14.5%	14.5%	754,000,000	754,000,000	-	-	-	-
Tay Ninh International Logistics Joint Stock Company	15.0%	15.0%	82,500,000,000	81,933,596,816	(566,403,184)	82,500,000,000	81,933,596,816	(566,403,184)
Khang Viet Ha Joint Stock Company Limited	4.9%	4.9%	6,845,300,000	4,794,217,531	(2,051,082,469)	6,845,300,000	4,794,217,531	(2,051,082,469)
Automobile Newway Joint Stock Company			5,729,763,333	5,729,763,333	-	5,729,763,333	5,729,763,333	-
Total			168,239,579,488	161,624,592,284	(6,614,987,204)	167,485,579,488	160,870,592,284	(6,614,987,204)

5.3. Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	**Provision**	**Book value**	**Provision**
Short-term	**81,486,838,461**	**(55,412,290,528)**	**75,882,345,201**	**(55,349,701,486)**
Chien Thang Manganese Joint Stock Company (i)	12,178,342,970	(12,178,342,970)	12,378,342,970	(12,378,342,970)
Thien Tai Transport Trading and Import-Export Joint Stock Company (i)	24,353,472,000	(24,353,472,000)	24,353,472,000	(24,353,472,000)
Urban Infrastructure Development Investment Corporation (UDIC) - One Member Limited Liability Company (i)	6,440,269,832	(6,440,269,832)	6,440,269,832	(6,440,269,832)
Viet Long Electric Machine Trading Joint Stock Company (i)	5,788,373,827	(5,788,373,827)	5,828,373,827	(5,828,373,827)
Mai Vu Joint Stock Company	1,109,240,000	-	2,164,800,000	-
DaNang Agricultural Materials Joint Stock Company No II	3,060,000,000	-	3,060,000,000	-
Others	28,557,139,832	(6,651,831,899)	21,657,086,572	(6,349,242,857)
Total	**81,486,838,461**	**(55,412,290,528)**	**75,882,345,201**	**(55,349,701,486)**
In which: Receivables from related parties *(Details in Note 7.1)*	***5,863,483,707***	-	***5,167,949,650***	-

(i) Provisions for bad debts have been made for outstanding receivables in accordance with regulations.

(ii) Included in the total balance of trade receivables is VND 52,154,347,194 of trade receivables transferred from the State-owned enterprise to the Joint Stock Company under the Handover Minutes of the State-owned enterprise, International Investment Trading and Service One Member Limited Liability Company, to International Investment Trading and Services Joint Stock Company dated 12 February 2018.

5.4. Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	**Provision**	**Book value**	**Provision**
Short-term	**12,278,767,187**	**(4,884,599,530)**	**43,802,862,959**	**(5,465,599,530)**
Viet-Trung Mining And Metallurgy Co., Ltd	-	-	30,000,000,000	-
KVN INVESTMENT LLC (i)	4,722,879,570	(4,722,879,570)	4,722,879,570	(4,722,879,570)
Vietnam Investment Consulting and Construction Designing Joint Stock Company	1,203,742,500	-	1,203,742,500	-
Hanoi Construction and Investment JSC	1,801,785,750	-	5,336,785,750	-
Star Boat JSC	2,000,000,000	-	-	-
Others	2,550,359,367	(161,719,960)	2,539,455,139	(742,719,960)
Total	**12,278,767,187**	**(4,884,599,530)**	**43,802,862,959**	**(5,465,599,530)**
In which: Repayments to related parties *(Details in Note 7.1)*	***602,423,992***	-	-	-

5.4. Prepayments to suppliers (Continued)

(i) Receivables for which an allowance for doubtful debts has been provided in accordance with regulations.

(ii) Included in the total balance of advances to suppliers is VND 4,884,599,530 of advances to suppliers transferred from the State-owned enterprise to the Joint Stock Company under the Handover Minutes of the State-owned enterprise, International Investment Trading and Services One Member Company Limited, to International Investment Trading and Services Joint Stock Company dated 12 February 2018.

5.5. Other receivables

	30/06/2026 (VND)		01/01/2026 (Restated) (VND)	
	Book value	**Provision**	**Book value**	**Provision**
Short-term	**57,213,853,006**	**(2,961,985,366)**	**52,511,010,173**	**(3,317,670,639)**
Advanced (i)	51,183,027,807	-	46,338,257,001	-
Deposits	15,920,000	-	13,000,000	-
Others	6,014,905,199	(2,961,985,366)	6,159,753,172	(3,317,670,639)
- Dong Gia Phat Development and Investment Company Limited	*2,816,668,586*	*(2,816,668,586)*	*2,816,668,586*	*(2,816,668,586)*
Others	*3,198,236,613*	*(145,316,780)*	*3,343,084,586*	*(501,002,053)*
Long-term	**4,327,100,000**	**-**	**4,327,100,000**	**-**
Deposits	4,327,100,000	-	4,327,100,000	-
Total	**61,540,953,006**	**(2,961,985,366)**	**56,838,110,173**	**(3,317,670,639)**
In which: Other receivables from related parties (Details in Note 7.1)	***17,940,800***	**-**	***1,644,000***	**-**

(i) Includes advances to the Company's employees for the Company's production and business activities.

(ii) Included in the total balance of other receivables is an amount of VND 3,559,550,864 relating to other receivables transferred from the State-owned enterprise to the joint stock company in accordance with the Handover Minutes for the conversion of the State-owned enterprise, International Investment Trade and Services One Member Limited Liability Company, to International Investment Trade and Services Joint Stock Company dated 12/02/2018.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.6. Bad debt

	30/06/2026 (VND)			01/01/2026 (Restated) (VND)		
	Principal amount of debt	Recoverable amount	Overdue Period	Principal amount of debt	Recoverable amount	Overdue Period
- Trade receivables	**55,725,802,908**	**313,512,380**		**55,961,631,600**	**611,930,114**	
Viet Long Electric Machine Trading Joint Stock Company	5,788,373,827	-	Over 3 Years	5,828,373,827	-	Over 3 Years
Thien Tai Trading Transport and Import Export Joint Stock Company	24,353,472,000	-	Over 3 Years	24,353,472,000	-	Over 3 Years
Chien Thang Manga Joint Stock Company	12,178,342,970	-	Over 3 Years	12,378,342,970	-	Over 3 Years
Others	13,405,614,111	313,512,380	Over 3 Years	13,401,442,803	611,930,114	Over 3 Years
- Advances to suppliers	**4,884,599,530**	-		**5,465,599,530**	-	
KVN INVESTMENT LLC	4,722,879,570	-	Over 3 Years	4,722,879,570	-	Over 3 Years
THL Machine Install Load and Unload Joint Stock Company	-	-		218,000,000	-	Over 3 Years
Others	161,719,960	-	Over 3 Years	524,719,960	-	Over 3 Years
- Other receivables	**2,961,985,366**	-		**3,317,670,639**	-	
Dong Gia Phat Development and Investment Company Limited	2,816,668,586	-	Over 3 Years	2,816,668,586	-	Over 3 Years
Others	145,316,780	-	Over 3 Years	501,002,053	-	Over 3 Years
Total	**63,572,387,804**	**313,512,380**		**64,744,901,769**	**611,930,114**	

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.7. Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Raw materials and supplies	193,811,304	-	91,001,317	-
Work in Progress	1,042,995,917	-	2,763,455,178	-
Goods	49,886,112	-	56,316,112	-
Total	**1,286,693,333**	-	**2,910,772,607**	-

5.8. Deferred Expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**971,088,789**	**811,339,111**
Tools and supplies expenses	23,600,930	-
Pending allocation costs	947,487,859	811,339,111
Long-term	**5,534,701,570**	**4,866,299,671**
Tools and supplies expenses	1,401,875,554	650,339,808
Compensation money for crops in Son Dong commune (ICD Duc Thuong)	811,394,957	811,394,957
Cost of introducing Duc Thuong ICD port	233,279,301	249,876,237
Other Long-term Deferred expenses	3,088,151,758	3,154,688,669
Total	**6,505,790,359**	**5,677,638,782**

5.9. Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Motor vehicles	Others	Total
HISTORY COST						
As at 01/01/2026	**137,104,046,217**	**20,046,149,992**	**7,999,001,408**	**530,532,240**	**775,364,969**	**166,455,094,826**
Increase	-	2,082,314,606	-	291,666,667	98,000,000	2,471,981,273
Disposal	-	(1,399,990,000)	-	-	-	(1,399,990,000)
As at 30/06/2026	**137,104,046,217**	**20,728,474,598**	**7,999,001,408**	**822,198,907**	**873,364,969**	**167,527,086,099**
ACCUMULATED DEPRECIATION						
As at 01/01/2026	**101,132,324,823**	**12,026,626,927**	**5,952,471,262**	**504,137,111**	**390,253,169**	**120,005,813,292**
Depreciation	2,382,626,202	669,872,709	251,705,346	16,114,222	64,073,334	3,384,391,813
Reclassification	64,516,023	-	(64,516,023)	-	-	-
Disposal	-	(1,399,990,000)	-	-	-	(1,399,990,000)
As at 30/06/2026	**103,579,467,048**	**11,296,509,636**	**6,139,660,585**	**520,251,333**	**454,326,503**	**121,990,215,105**
NET BOOK VALUE						
As at 01/01/2026	**35,971,721,394**	**8,019,523,065**	**2,046,530,146**	**26,395,129**	**385,111,800**	**46,449,281,534**
As at 30/06/2026	**33,524,579,169**	**9,431,964,962**	**1,859,340,823**	**301,947,574**	**419,038,466**	**45,536,870,994**

The historical cost of fully depreciated tangible fixed assets still in use as at June 30, 2026, it is VND 60,039,249,465 (compared to VND 56,557,080,052 as of December 31, 2025).

The carrying value of tangible fixed assets pledged as collateral for loans as at June 30, 2026, it is VND 1,869,858,801 (compared to VND 1,754,595,010 as of December 31, 2025).

5.10. Intangible fixed assets

Unit: VND

	Computer software	Total
HISTORY COST		
As at 01/01/2026	**1,127,981,600**	**1,127,981,600**
Purchase	-	-
As at 30/06/2026	**1,127,981,600**	**1,127,981,600**
ACCUMULATED AMORTIZATION		
As at 01/01/2026	**1,067,291,600**	**1,067,291,600**
Amortization	16,065,000	16,065,000
As at 30/06/2026	**1,083,356,600**	**1,083,356,600**
NET BOOK VALUE		
As at 01/01/2026	**60,690,000**	**60,690,000**
As at 30/06/2026	**44,625,000**	**44,625,000**

The historical cost of fully amortized intangible fixed assets still in use as June 30, 2026, the amount is 967,331,600 VND (as of December 31, 2025, the amount was 967,331,600 VND).

List of intangible fixed assets existing during the period with a value representing 10% or more of the total intangible fixed assets:

		30/06/2026 (VND)			01/01/2026 (VND)		
No.	Asset name	Historical Cost	Accumulated Depreciation	Net Book Value	Historical Cost	Accumulated Depreciation	Net Book Value
1	Parking management software	160,650,000	116,025,000	44,625,000	160,650,000	99,960,000	60,690,000
2	Automated parking management software	292,400,000	292,400,000	-	292,400,000	292,400,000	-
3	Bravo Software	158,000,000	158,000,000	-	158,000,000	158,000,000	-
4	ECUS customs clearance software	161,481,600	161,481,600	-	161,481,600	161,481,600	-
	Total	772,531,600	727,906,600	44,625,000	772,531,600	711,841,600	60,690,000

5.11. Construction in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Construction in progress	**278,432,203,645**	**278,432,203,645**	**273,840,056,702**	**273,840,056,702**
Investment project of building ICD My Dinh dry port in Duc Thuong commune, Hoai Duc district, Hanoi (i)	275,650,581,606	275,650,581,606	266,676,765,679	266,676,765,679
Other unfinished construction	2,781,622,039	2,781,622,039	7,163,291,023	7,163,291,023
Total	278,432,203,645	278,432,203,645	273,840,056,702	273,840,056,702

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For the period ended 30/06/2026

5.11. Construction in progress (Continued)

(i) The investment project for the construction of My Dinh Inland Container Depot (ICD) in Hoai Duc Commune, Hanoi City was approved for investment policy by the Hanoi People's Committee under Decision No. 403/QĐ-UBND dated 26/01/2015. According to the appraisal report on the adjustment of the project's investment policy No. 4261/BC-STC from the Department of Finance:

- Scale and land use area: approximately 17.737 hectares;
- Total investment capital: approximately 1.747,717 billion VND;
- Project operation term: 50 years from the date the investor is granted the land lease decision, the land use purpose conversion decision, or from the date the land is handed over in the field;
- Project implementation schedule: 2015 – Fourth quarter of 2027.

The Resolution of the 2026 Annual General Meeting of Shareholders No. 01/NQ-ĐHĐCĐ dated 15 June 2026 approved the proposal to adjust the Investment and Construction Project for My Dinh ICD Inland Port in Hoai Duc Commune, with total investment capital of approximately VND 3.5–4.0 trillion and an implementation period from 2026 to 2030.

5.12. Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**13,015,072,702**	**11,103,633,473**
Dong Do Marine JSC - Hai Phong	103,787,001	193,643,001
Viet Nam ICC Construction Joint Stock Company	-	221,464,250
Vietnam Container Operation Limited Company	310,212,800	300,125,800
XNK Logistics Company Limited	-	398,400,000
Hong Van Port Joint Stock Company	2,328,098,632	2,470,524,680
Hangzhou bestway imp & exp co., ltd	4,346,471,959	4,949,589,313
Others	5,926,502,310	2,569,886,429
Long-term	**4,820,660,520**	**4,820,660,520**
Changlin Company Limited	4,820,660,520	4,820,660,520
Total	**17,835,733,222**	**15,924,293,993**
In which:		
Payables to related parties	*2,392,602,933*	*3,150,004,989*
(Details in Note 7.1)		

5.13. Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**2,317,103,617**	**10,021,283,647**
Hong Van Port Joint Stock Company	-	10,000,000,000
UIC Ship Building Technology Joint Stock Company	1,775,888,000	-
Luong Son Joint Stock Company	483,984,720	-
Others	57,230,897	21,283,647
Total	**2,317,103,617**	**10,021,283,647**
In which:		
Prepayments from related parties	-	*10,000,000,000*
(Details in Note 7.1)		

5.14. Taxes and receivables from payables to the State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables	**902,004,039**	**6,277,002,985**	**4,949,501,109**	**2,229,505,915**
Short - term	***902,004,039***	***6,277,002,985***	***4,949,501,109***	***2,229,505,915***
VAT	509,206,982	3,297,435,047	2,583,644,495	1,222,997,534
Corporate income tax	269,801,551	764,485,853	508,563,850	525,723,554
Personal income tax	122,995,506	814,243,751	533,814,182	403,425,075
Land tax, Land rental charges	-	1,400,838,334	1,323,478,582	77,359,752
Receivables	**2,170,106,663**	**7,430,675,665**	**6,838,388,002**	**1,577,819,000**
Short - term	***2,170,106,663***	***7,430,675,665***	***6,838,388,002***	***1,577,819,000***
Import-export tax	37,758,123	-	-	37,758,123
Corporate income tax	905,436,091	223,417,904	153,207,392	835,225,579
Land tax, Land rental charges	1,226,912,449	7,207,257,761	6,685,180,610	704,835,298

5.15. Accrued expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**12,566,345,052**	**10,735,448,509**
Interest expense	9,876,023,343	9,815,653,846
Others	2,690,321,709	919,794,663
Total	**12,566,345,052**	**10,735,448,509**
In which:		
Accrued expenses to related parties (Details in Note 7.1)	*8,452,693*	*8,452,693*

5.16. Deferred Revenue

	30/06/2026 VND	01/01/2026 VND
Short-term unearned revenues	**360,789,091**	**279,595,543**
Revenue from office and factory rental	360,789,091	279,595,543
Long-term unearned revenues	**255,294,364**	**305,298,364**
Revenue from office and factory rental	255,294,364	305,298,364
Total	**616,083,455**	**584,893,907**
In which:		
Unearned revenues to related parties (Details in Note 7.1)	*426,003,455*	*396,207,455*

5.17. Other payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**29,914,825,552**	**30,406,448,681**
Trade Union fees	89,743,466	38,273,372
Business cooperation	1,420,950,000	1,420,950,000
+ Viet Nam Interserco Trading International Joint Stock Company	*1,420,950,000*	*1,420,950,000*
- Interest payable (i)	25,764,872,827	25,764,872,827
+ Vietnam Development Bank - Transaction Office I - Ha Dong Office	*189,545,619*	*189,545,619*
+ Vietnam Bank for Agriculture and Rural Development - Hoai Duc Branch	*94,250,000*	*94,250,000*
+ Vietnam Development Bank - Transaction Office I	*25,481,077,208*	*25,481,077,208*
-Other payables	2,639,259,259	3,182,352,482
Long-term	**234,413,801,294**	**234,343,182,294**
Other long-term payables	63,295,013,176	63,224,394,176
Amounts payable related to the value of the right to exploit the property on the land at 17 Pham Hung (ii)	95,118,788,118	95,118,788,118
+ Viet Nam Interserco Trading International Joint Stock Company	*45,203,127,617*	*45,203,127,617*
+ Aviation Logistics Corporation	*35,493,704,528*	*35,493,704,528*
+ Interserco My Dinh Joint Stock Company	*11,307,344,849*	*11,307,344,849*
+ Others	*3,114,611,124*	*3,114,611,124*
Mr. Nguyen Duc Truong (iii)	76,000,000,000	76,000,000,000
Total	**264,328,626,846**	**264,749,630,975**
In which:		
***Other payables to related parties** (Details in Note 7.1)*	***138,312,254,611***	***139,154,585,621***

(i) According to Decision No. 6988/QĐ-UBND dated 18/12/2015 by the Hanoi People's Committee approving the enterprise valuation and equitization plan of International Trade and Services Investment One-Member Limited Liability Company: The 2014 loss is reduced by VND 23,700,359,093 from the bank loan interest payable. The Company is responsible for preparing the necessary documents and procedures to request the Vietnam Development Bank to consider and process the write-off of the loan interest payable in accordance with regulations.' The Company has completed the documentation and procedures; however, the Ministry of Finance and the Vietnam Development Bank have not yet provided an official opinion on this matter.

(ii) According to Official Letter No. 2998/STC-TCDN dated 30/05/2016 from the Hanoi Department of Finance and Official Letter No. 3580/UBND-KT dated 15/06/2016 from the Hanoi People's Committee, International Trade and Services Investment One-Member Limited Liability Company is responsible for:

- Managing, accounting for, and using the amount of VND 145,218,105,584 (after deducting the value of assets contributed as capital to the Joint Stock Company, including buildings and architectural structures on the land worth VND 34,781,894,416), which was provided by partners as compensation for relocation costs, reimbursements, and the economic advantage of utilizing assets on the land when implementing Project No. 17, Pham Hung Street, Cau Giay Ward, Hanoi City, in accordance with regulations. The compensation and relocation support costs for companies operating and utilizing the land at 17 Pham Hung, Hanoi, are specified as follows:

5.17 Other payables (Continued)

Unit: VND

Content	Interserco My Dinh Joint Stock Company	International Trade and Services Investment Joint Stock Company	Aviation Logistics Joint Stock Company	Interserco Vietnam International Trade Joint Stock Company
Compensation for buildings and architectural structures on the land	7,259,393,491	-	20,966,179,815	42,358,640,054
Compensation for additional investment costs	120,695,567	-	300,318,435	1,495,035,156
Compensation for contract violations	-	-	3,250,320,000	-
Relocation support costs	3,927,255,791	3,114,611,124	10,976,886,278	1,349,462,407
Total	**11,307,344,849**	**3,114,611,124**	**35,493,704,528**	**45,203,127,617**

(iii) Business Cooperation Contract No. 01/2024/BCC/ILS-NDT dated 30/11/2024 between International Trade and Services Investment Joint Stock Company and Mr. Nguyen Duc Truong for the investment in the Logistics Center, ICD Dry Port, and General Port Project in Tay Ninh, with details as follows:

- Total investment value: VND 82,500,000,000 (In words: Eighty-two billion five hundred million dong), equivalent to 15% of the charter capital of the economic organization implementing the Project.
- Capital contribution ratio:
  - + Mr. Nguyen Duc Truong contributes in cash: VND 76,000,000,000, equivalent to 92.12% of the total investment value
  - + International Trade and Services Investment Joint Stock Company contributes in cash: VND 6,500,000,000 equivalent to 7.88% of the total investment value
- Contract term: 5 years from the contract signing date.
- Profits, losses, and risks are shared in proportion to the capital contribution ratio specified in this contract

The tripartite contract appendix (Including: International Trade and Services Investment Joint Stock Company, Mr. Nguyen Minh Tuan, and Mr. Nguyen Duc Truong) attached to this contract states that the loan amount of VND 76,000,000,000 between International Trade and Services Investment Joint Stock Company and Mr. Nguyen Minh Tuan will be offset against the capital contribution investment that Mr. Nguyen Duc Truong is required to contribute.

(*) Project details:

- Project scale: Total project area is 259.22 ha;
- Project location: Hung Thuan Commune, Trang Bang Town, Tay Ninh Province;
- Total project investment: VND 3,626,863,000,000 of which the capital contribution for project implementation is VND 544,029,450,000. Specifically, International Trade and Services Investment Joint Stock Company contributes VND 82,500,000,000, equivalent to 15% of the charter capital of Tay Ninh International Logistics Joint Stock Company - the economic entity implementing the project;
- Project operation period: 50 years from the date of receiving the Investment Policy Decision.

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For the period ended 30/06/2026

5.13. Loans and Finance Leases

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Short - term	**18,674,008,111**	**40,830,057,420**	**41,813,715,990**	**19,657,666,681**
Borrowings	***14,211,956,145***	***38,600,000,000***	***39,581,707,696***	***15,193,663,841***
Vietnam Development Bank - Transaction Office I - Ha Dong Office (1)	499,953,917	-	-	499,953,917
Center for Fine Arts and Cultural Development	192,101,379	-	-	192,101,379
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoai Duc Branch	-	26,500,000,000	33,882,525,516	7,382,525,516
Mr. Phung Anh Tien (2)	500,000,000	-	-	500,000,000
Mr. Nguyen Duc Truong (3)	1,710,000,000	-	-	1,710,000,000
National Citizen Commercial Joint Stock Bank – Hanoi Branch	-	3,500,000,000	3,500,000,000	-
Hong Van Port Joint Stock Company	109,900,849	-	1,449,182,180	1,559,083,029
Interserco Vietnam International Trading Joint Stock Company (4)	1,400,000,000	1,400,000,000	-	-
Others(5)	9,800,000,000	7,200,000,000	750,000,000	3,350,000,000
Long term loans due	***4,462,051,966***	***2,230,057,420***	***2,232,008,294***	***4,464,002,840***
Shinhan Bank Vietnam Limited (6)	155,402,966	77,704,920	77,711,794	155,409,840
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoai Duc Branch (7)	3,888,593,000	1,944,296,500	1,944,296,500	3,888,593,000
Vietnam Bank for Agriculture and Rural Development - Ha Tay I Branch (8)	418,056,000	208,056,000	210,000,000	420,000,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.18. Loans and Finance Leases (Continued)

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Long - term	**12,028,401,940**	-	**2,230,057,420**	**14,258,459,360**
Borrowings	***12,028,401,940***	-	***2,230,057,420***	***14,258,459,360***
Shinhan Bank Vietnam Limited (6)	362,622,940	-	77,704,920	440,327,860
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoai Duc Branch (7)	11,665,779,000	-	1,944,296,500	13,610,075,500
Vietnam Bank for Agriculture and Rural Development - Ha Tay I Branch (8)	-	-	208,056,000	208,056,000
Total	**30,702,410,051**	**40,830,057,420**	**44,043,773,410**	**33,916,126,041**
In which:				
Borrowings and finance lease liabilities from related parties	***1,509,900,849***	***1,400,000,000***	***1,449,182,180***	***1,559,083,029***
(Details in Note 7.1)				

(1) This is the principal debt amount of Dan Hoai Silk Enterprise (transferred in its entirety to Ha Tay Footwear Company in 1997 and now transferred to International Trade and Services Investment Joint Stock Company) borrowed from Ha Tay Branch of the Investment and Development Bank (now Ha Dong Branch of the Joint Stock Commercial Bank for Investment and Development). The loan was taken for business operations.

(2) Loan Agreement No. 01/2024/HĐVV/ILS-PAT dated December 31, 2024, between International Investment, Trading and Service Joint Stock Company and Mr. Phung Anh Tien; Loan Amount: 500,000,000 VND (Five hundred million Vietnamese Dong); Term: 3 months from the date of receipt of the loan funds; upon the maturity date, if the parties do not sign a contract liquidation agreement, this contract shall automatically be extended for an additional 3 months—such extension may occur multiple times until the parties sign a contract liquidation agreement; Interest Rate: 5% per annum.

(3) Loan Agreement No. 01/2025/HĐVV/ILS-NĐT dated March 14, 2025, between International Investment, Trading and Service Joint Stock Company and Mr. Nguyen Duc Truong. Loan amount: 1,710,000,000 VND (One billion, seven hundred and ten million Vietnamese Dong). Loan term: 3 months; upon maturity, if the parties do not sign a contract liquidation agreement, the contract shall automatically extend for an additional 3 months. Interest rate: 5% per annum.

(4) Loan Agreement No. 02/2026/HĐVV/ILST-ILSM between Interserco Vietnam International Trading Joint Stock Company and International Trading and Manpower Supply Joint Stock Company; loan amount: 1,400,000,000 VND (In words: One billion four hundred million Vietnamese Dong). Loan term: 1 month; interest rate: 5%.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.18. Loans and Finance Leases (Continued)

(5) Loans obtained from individuals with tenors ranging from 1 month to 12 months, bearing interest rates from 5% per annum to 6% per annum. The agreements may be extended multiple times until the parties execute a contract liquidation agreement.

(6) Credit Agreement No. SHBVN/MD/2024-HĐTD-29613 dated October 3, 2024, between Shinhan Vietnam Bank Co., Ltd. and International Trade and Service Investment Joint Stock Company, with a maximum loan amount of VND 790,000,000. Purpose of the loan: Partial payment for the purchase of a car under Sales Contract No. 01241036. Loan term: 60 months. Interest rate: Specified in the respective debt acknowledgment agreements. Principal repayment schedule: Monthly instalments with equal principal payments. Collateral: Car with license plate 30L-661.78.

(7) Loan Agreement No. 01/2025/2257299/HĐTD dated 18 April 2025 entered into between Bank for Investment and Development of Vietnam – Hoai Duc Branch and International Trade and Service Investment Joint Stock Company, with a loan amount of VND 19,442,965,000 (in words: Nineteen billion, four hundred forty-two million, nine hundred sixty-five thousand Vietnamese Dong), a loan tenor of 60 months, for the purpose of providing medium-term credit to reimburse lawful and valid expenses (including payments for protection and development of paddy land and site clearance costs for relocation of the 110kV transmission line) in accordance with applicable laws to implement the investment project for the construction of My Dinh Inland Container Depot (ICD) in Hoai Duc Commune, Hanoi; the tenor of each loan/guarantee/L/C as well as the applicable interest rates and fees are stipulated in the respective specific credit agreements, guarantee agreements and issued L/Cs.

(8) Credit Agreement No. 2203-LAV-202502573 dated 26 June 2025 entered into between Vietnam Bank for Agriculture and Rural Development (Agribank) and Son Tay Port Joint Stock Company, with a loan amount of VND 838,056,000 for the purpose of financing the purchase of fixed assets serving the Company's business operations; the credit facility term is 24 months; the lending interest rate applied to the outstanding principal within the term at the signing date of the credit agreement is 7.0% per annum; the loan is secured by a mortgage over a LIUGONG wheel loader bearing registration plate No. 29CD-035.83(T) in accordance with the Certificate of Registration of Special-Use Vehicle No. 2900000369 issued by the Hanoi City Police on 6 June 2025 under the Mortgage Agreement over means of transport No. 2086/2025/HĐTC dated 23 June 2025.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.19. Owners' equity

a. Details of Increases and Decreases in Owners' Equity

Unit: VND

	Owner's invested capital	Other capital	Retained profits	Non-control Interest	Total
As at 01/01/2025	**360,000,000,000**	**-**	**(60,499,584,409)**	**50,505,099,767**	**350,005,515,358**
Profit in the previous year	-	-	15,573,835,047	2,624,199,367	18,198,034,414
Dividends	-	1,561,824,000	(1,561,824,000)	(1,183,500,000)	(1,183,500,000)
Remuneration for Board of Management	-	-	(97,920,000)	(94,080,000)	(192,000,000)
As at 01/01/2026	**360,000,000,000**	**1,561,824,000**	**(46,585,493,362)**	**51,851,719,134**	**366,828,049,772**
Profit in this year	-	-	26,534,482,622	1,855,711,481	28,390,194,103
Dividends (i)	-	-	-	(2,214,119,000)	(2,214,119,000)
As at 30/6/2026	**360,000,000,000**	**1,561,824,000**	**(20,051,010,740)**	**51,493,311,615**	**393,004,124,875**

(i) Dividend distribution at subsidiaries in accordance with the resolutions of their respective General Meetings of Shareholders.

(ii) According to Decision No. 6988/QĐ-UBND dated December 18, 2015, issued by the People's Committee of Hanoi, approving the enterprise valuation and equitization plan of International Trade and Service Investment One Member Limited Liability Company: "The loss for the year 2014 shall be reduced by an amount of VND 23,700,359,093 from the bank loan interest payable. The company is responsible for preparing the necessary documents and procedures to request the Vietnam Development Bank to consider and handle the cancellation of the outstanding loan interest in accordance with regulations. As of the issuance date of this report, the Ministry of Finance and the Vietnam Development Bank have not yet provided an official opinion on this matter.

b. Details of owners' equity

	30/06/2026 VND	01/01/2026 (Restated) VND
State capital contribution (The Hanoi City People's Committee)	-	162,000,000,000
Aviation Logistics Corporation	97,200,000,000	97,200,000,000
Others	262,800,000,000	100,800,000,000
Total	**360,000,000,000**	**360,000,000,000**

c. Capital transactions with shareholders

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Shareholders' capital		
Opening balance	360,000,000,000	360,000,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	360,000,000,000	360,000,000,000

5.19. Owners' equity (Continued)

d. Share

	30/06/2026 Share	01/01/2026 Share
Quantity of registered shares	**36,000,000**	**36,000,000**
Quantity of issued shares	**36,000,000**	**36,000,000**
Common shares	36,000,000	36,000,000
Number of shares repurchased	-	-
Outstanding shares	**36,000,000**	**36,000,000**
Common shares	36,000,000	36,000,000
Par value of outstanding shares (VND/ share)	*10,000*	*10,000*

5.20. Items outside the interim consolidated statement of financial position

a. Foreign currencies

	30/06/2026	01/01/2026
Foreign Currencies		
USD	2,716.39	2,604.22
JPY	1,093,968.00	965,655.00

b. Leased Assets

As at 30/06/2026, the Company has entered into land lease agreements with the government for the purpose of serving its business operations. Under these agreements, the Company is obligated to pay land rental fees until the contract maturity date in accordance with prevailing regulations. The details of the land plots are as follows:

- The leased land located at No. 17 Pham Hung Street, My Dinh Ward, Nam Tu Liem District, Hanoi City, is subject to Decision No. 679/QD-UB dated January 23, 2003, Land Lease Contract No. 38-2003/ĐCNĐ-HĐTĐTN dated April 8, 2003, and the Land Lease Contract Addendum dated October 15, 2007, between the lessor, Hanoi Department of Land Administration and Housing, and the lessee, International Labor Cooperation Service Company (now International Investment, Trade, and Service Joint Stock Company); The total leased land area is 55,250 m², of which, 50,029 m² is outside the planned road boundary and designated for construction purposes, 5,221 m² falls within the planned road boundary. The land lease term is 50 years from January 23, 2003, for the 50,029 m² outside the planned road boundary for construction purposes, while the lease for the 5,221 m² within the planned road boundary is determined on an annual basis. Currently, the land is used for the operation of the My Dinh Inland Container Depot (ICD). According to Decision No. 403/QD-UBND dated January 26, 2015, issued by the Hanoi People's Committee, approval has been granted;

- The leased land located in Son Dong Commune, Hoai Duc District, is subject to Decision No. 5550/QD-UBND dated August 11, 2017, Land Lease Contract No. 182/HĐTĐ-STNMT-CCQLĐĐ dated April 4, 2018, and Land Lease Contract Addendum No. 19/PLHĐTĐ-STNMT-KTĐ dated January 16, 2003, between the Hanoi People's Committee (with the Hanoi Department of Natural Resources and Environment as the authorized entity) and International Investment, Trade, and Service Joint Stock Company; The total leased land area is 21,081 m² in Son Dong Commune, Hoai Duc District, Hanoi City, of which: 19,756.4 m² is outside the planned road boundary and leased to the Company for continued use as a business and production facility, 733.5 m² is within the planned road boundary and designated as a shared access road for the residential area. The Company is not permitted to construct any structures on this portion; 591.1 m² falls within the new planned road boundary and the protective corridor of the drainage canal. The Company is permitted to lease this portion under its current condition but is strictly prohibited from constructing any structures. In the event of land repossession by the State, the Company must return it in accordance with the planning requirements. The land lease term is determined on an annual basis.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.20. Items outside the interim consolidated statement of financial position (Continued)

c. Assets pledged or mortgaged as at 30 June 2026

No	Asset type	Description	Historical cost VND	Net Book Value VND	Mortgagee, pledgee	Purpose of security	Term
1	Motor vehicles	Tangible fixed assets	1,039,760,000	812,312,507	Shinhan Bank Vietnam Limited	Medium-term loan	By July 31, 2026
2	Machinery, equipment	Tangible fixed assets	1,197,222,222	1,057,546,294	Vietnam Bank for Agriculture and Rural Development	Medium-term loan	By June 26, 2027

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Service revenue	110,817,564,491	18,713,420,800
Sales revenue	59,159,936,299	54,772,928,178
Total	**169,977,500,790**	**73,486,348,978**
In which:		
Revenue from related parties:	***45,213,472,676***	***176,930,402***
(Details in Note 7.1)		

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of services provided	104,692,013,700	18,062,073,445
Cost of goods sold	41,530,983,290	40,869,102,806
Total	**146,222,996,990**	**58,931,176,251**

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	1,536,278,555	555,490,927
Interest Income from Demand Deposits	11,227,017	8,076,721
Dividends received	16,931,580,000	-
Foreign exchange gains	8,631,217	101,456,474
Settlement Discounts Received	440,123,400	-
Total	**18,927,840,189**	**665,024,122**
In which:		
Financial income with related parties *(Details in Note 7.1)*	***16,983,110,411***	***115,112,329***

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expenses	375,520,177	1,757,199,122
Losses on disposal of financial investments	16,741,038	-
Payment Discounts Granted	117,030,900	-
Foreign exchange losses	18,767,552	135,229,511
Total	**528,059,667**	**1,892,428,633**
In which:		
Financial expenses with related parties *(Details in Note 7.1)*	***32,018,338***	***91,260,727***

6.5 General and administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Employee expenses	8,703,654,646	9,265,519,271
Materials expenses	10,542,220	11,611,000
Office supplies expenses	763,887,596	562,471,054
Amortization and Depreciation expenses	652,139,968	680,836,033
Charges and fee	592,355,720	223,476,075
Provision expenses	(874,096,231)	(3,136,548,328)
Outsourcing expenses	555,010,043	833,297,711
Other cash expense	2,667,513,475	2,125,617,091
Total	**13,071,007,437**	**10,566,279,907**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Disposals of tangible fixed assets	245,454,546	-
Debt Settlement	-	439,666,667
Termination of business cooperation contract	-	825,731,506
Others	111,884,207	44,759,478
Total	**357,338,753**	**1,310,157,651**
Other expenses		
Late tax payment interest, tax violation penalty	-	7,884,369
Others	59,137,778	74,291,729
Total	**59,137,778**	**82,176,098**
Net other income/ expenses	**298,200,975**	**1,227,981,553**

6.7 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Current corporate income tax expense based on taxable income	987,903,757	654,456,866
Current corporate income tax expense	987,903,757	654,456,866

6.8 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	109,471,722,191	1,545,447,602
Employee expenses	17,896,279,311	17,969,515,032
Amortization and Depreciation expenses	3,400,456,813	3,395,101,325
Provision expenses	(874,096,231)	(3,136,548,328)
Outsourcing expenses	14,061,768,224	51,820,468,175
Other cash expense	13,617,414,858	6,101,169,291
Total	157,573,545,166	77,695,153,097

6.9 Basic earnings per share

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Profit after corporate income tax (VND)	**26,534,482,622**	**2,152,571,246**
Increase Adjustment	-	-
Decrease Adjustment	-	-
Profit / Loss distributable to common shareholders (VND)	**26,534,482,622**	**2,152,571,246**
Average quantity of outstanding common shares (Shares)	36,000,000	36,000,000
Basic earnings per shares (VND/ share)	**737**	**60**

7. OTHER INFORMATION

7.1 Related parties

The list of related parties is as follows:

Related party	Relationship
Aviation Logistics Corporation	Major Shareholder
International Real Estate Investment Joint Stock Company	Associate
Hanoi International Human Resources College	Associate
United Supply Chain Corporation	Associate
ICC Vietnam Construction Joint Stock Company	Associate
Interserco Vietnam International Trade Joint Stock Company	Associate
Cure IT Joint Stock Company	Associate
Hong Van Port Joint Stock Company	Indirect associate
Concrete Son Tay Joint Stock Company	Indirect associate
CGD Vietnam Construction Consulting Joint Stock Company	Company affiliated with Mr. Vu Hoang Thao – General Director
ALS Cargo Terminal Joint Stock Company	Company affiliated with Mr. Phung Tien Toan – Chairman of the Board of Directors
ALS Infrastructure Investment Limited Company	Company related to Mr. Nguyen Van Thinh – Member of the Board of Directors
Vinafco Joint Stock Company	Company related to Mr. Nguyen Thai Hoa – Member of the Board of Directors
ASG Logistics Joint Stock Company	Company related to Mr. Nguyen Thai Hoa – Member of the Board of Directors
Tay Ninh International Logistics Joint Stock Company	Company related to Mr. Nguyen Thai Hoa – Member of the Board of Directors
Vinafco Shipping Joint Stock Company	Company related to Mr. Nguyen Thai Hoa – Member of the Board of Directors
ASG Corporation	Company related to Ms. Phung Thuy Hoa – Member of the Board of Directors
Su Pan 1 Hydropower Joint Stock Company	Company related to Mr. Trieu Van Bang – Member of the Board of Directors
Khang Viet Ha Joint Stock Company	Significant impact
Members of the Board of Directors, Board of Supervisors, Board of General Directors, other managers and close individuals in the group of these members	Significant influence

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

Transactions with shareholders and key personnel

Related Party	Nature of Transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Remuneration of the Board of General Directors and Supervisory Board	Salaries and Remuneration	1,847,556,000	1,973,142,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.1 Related parties (Continued)

Details as follows:

Full name	Title	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Remuneration for Board of Management		**204,000,000**	**180,000,000**
Mr. Phung Tien Toan	Chairman	60,000,000	60,000,000
Mr. Nguyen Thai Hoa	Member	36,000,000	30,000,000
Mr. Trieu Van Bang	Member (Dismissed on June 15, 2026)	36,000,000	30,000,000
Mr. Nguyen Van Thinh	Member (Dismissed on June 15, 2026)	36,000,000	30,000,000
Mrs. Phung Thuy Hoa	Member	36,000,000	30,000,000
Remuneration for Board of Supervisors		**84,000,000**	**78,000,000**
Mrs. Ngo Thi Hoang Yen	Head of the Board	36,000,000	30,000,000
Mrs. Nguyen Minh Hao	Member	24,000,000	24,000,000
Mr. Nguyen Trung Dung	Member	24,000,000	24,000,000
Salaries and bonuses of the Board of General Directors and other executives		**1,559,556,000**	**1,715,142,000**
Mr. Phung Tien Toan	Chairman	496,534,000	547,570,000
Mr. Vu Hoang Thao	General Director	409,878,000	446,024,000
Mrs. Phung Thuy Hoa	Deputy General Director	321,463,000	356,648,000
Mr. Trieu Van Bang	Deputy General Director	331,681,000	364,900,000
Total		1,847,556,000	1,973,142,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

7.1 Related parties (Continued)

Related parties' Transactions

Related parties	Relations	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Sales of goods			**45,213,472,676**	**176,930,402**
United Supply Chain Corporation	Associate	Services rendered	92,721,370	20,741,651
Interserco Vietnam International Trading Joint Stock Company	Associate	Services rendered	103,440,173	97,994,921
CGD Vietnam Construction Consulting Joint Stock Company	Company related to Mr. Vu Hoang Thao – General Director	Services rendered	43,790,968	32,993,830
Hong Van Port Joint Stock Company	Indirect Associate	Services rendered	44,889,880,200	25,200,000
ICC Vietnam Construction Joint Stock Company	Associate	Services rendered	28,556	-
Khang Viet Ha Joint Stock Company	Significant influence	Services rendered	10,278,734	-
ALS Infrastructure Investment Limited Company	Company related to Mr. Nguyen Van Thinh, Member of the Board of Management	Services rendered	73,332,675	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

7.1 Related parties (Continued)

Related parties' Transactions (Continued)

Related parties	Relations	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Purchase of goods			**172,052,410**	**146,726,205**
Interserco Vietnam International Trading Joint Stock Company	Associate	Office rental	33,000,000	33,000,000
Aviation Logistics Corporation	Major Shareholder	Purchase of services	119,452,410	59,726,205
Hong Van Port Joint Stock Company	Indirect Associate	Freight Charges and Warehouse Rental Fees	19,600,000	54,000,000
Financial income			**16,983,110,411**	**115,112,329**
Hong Van Port Joint Stock Company	Indirect Associate	Interest income from loans	51,530,411	115,112,329
Interserco Vietnam International Trading Joint Stock Company	Associate	Dividends	1,527,500,000	-
Aviation Logistics Corporation	Major Shareholder	Dividends	15,404,080,000	-
Financial expenses			**32,018,338**	**91,260,727**
Hong Van Port Joint Stock Company	Indirect Associate	Interest	32,018,338	91,260,727
Loan interest			**-**	**1,000,000,000**
Hong Van Port Joint Stock Company	Indirect Associate	Loan	-	1,000,000,000
Borrowing			**1,400,000,000**	**8,000,000,000**
Interserco Vietnam International Trading Joint Stock Company	Associate	Borrowing	1,400,000,000	8,000,000,000
Repayment of borrowings			**1,449,182,180**	**43,300,000,000**
Aviation Logistics Corporation	Major Shareholder	Repayment of borrowings	-	43,300,000,000
Hong Van Port Joint Stock Company	Indirect Associate	Repayment of borrowings	1,449,182,180	-

7.1 Related parties (Continued)

Balance with related parties

Related parties	Relations	Nature of transaction	30/06/2026 VND	01/01/2026 (Restated) VND
Held to maturity Investments			**5,808,136,986**	**13,573,957,927**
Hong Van Port Joint Stock Company	Indirect Associate	Loan Principal and Interest	5,808,136,986	13,573,957,927
Receivables from customers			**5,863,483,707**	**5,167,949,650**
CGD Vietnam Construction Consulting Joint Stock Company	Company related to Mr. Vu Hoang Thao – General Director	Sales of goods and provision of services	109,105,832	111,811,586
Interserco Vietnam International Trade Joint Stock Company	Associate	Sales of goods and provision of services	1,341,868,080	1,337,696,772
United Supply Chain Corporation	Associate	Sales of goods and provision of services	3,041,323	421,874
ALS Infrastructure Investment Limited Company	Company Related to Mr. Nguyen Van Thinh – Member of the Board of Management	Sales of goods and provision of services	16,697,971	9,420,149
Cure IT Joint Stock Company	Associate	Sales of goods and provision of services	2,149,502	427,235
ICC Vietnam Construction Joint Stock Co	Associate	Sales of goods and provision of services	2,839,696,783	2,839,665,943
Khang Viet Ha Joint Stock Company	Significant influence	Services rendered	2,199,451	1,543,091
Concrete Son Tay Joint Stock Company	Indirect Associate	Purchase of goods	-	290,533,684
Hong Van Port Joint Stock Company	Indirect Associate	Purchase of goods	796,510,958	576,429,316
Hanoi International Human Resources College	Associate	Services rendered	752,213,807	-
Short-term repayments to suppliers			**602,423,992**	-
ICC Vietnam Construction Joint Stock Company	Associate	Sales of goods and provision of services	378,535,750	-
CGD Vietnam Construction Consulting Joint Stock Company	Company related to Mr. Vu Hoang Thao – General Director	Sales of goods and provision of services	223,888,242	-
Other receivables			**17,940,800**	**1,644,000**
United Supply Chain Corporation	Associate	Other Activities	17,940,800	-
Hong Van Port Joint Stock Company	Indirect Associate	Other Activities	-	1,644,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.1 Related parties (Continued)

Balance with related parties (Continued)

Related parties	Relations	Nature of transaction	30/06/2026 VND	01/01/2026 (Restated) VND
Trade payables			**2,392,602,933**	**3,150,004,989**
Hong Van Port Joint Stock Company	Indirect Associate	Sales of goods and provision of services	2,328,098,632	2,470,524,680
Aviation Logistics Corporation	Major Shareholder	Sales of goods and provision of services	64,504,301	64,504,301
ICC Vietnam Construction Joint Stock Company	Associate	Sales of goods and provision of services	-	221,464,250
CGD Vietnam Construction Consulting Joint Stock Company	Company related to Mr. Vu Hoang Thao – General Director	Sales of goods and provision of services	-	393,511,758
Prepayments from customers			-	**10,000,000,000**
Hong Van Port Joint Stock Company	Indirect Associate	Sales of goods and provision of services		10,000,000,000
Accrued expenses			**8,452,693**	**8,452,693**
Interserco Vietnam International Trading Joint Stock Company	Associate	Sales of goods and provision of services	8,452,693	8,452,693
Unrealized revenues			**426,003,455**	**396,207,455**
Hong Van Port Joint Stock Company	Indirect Associate	Office Rental	25,200,000	-
Interserco Vietnam International Trading Joint Stock Company	Associate	Office Rental	54,600,000	-
Curate IT Joint Stock Company	Associate	Office Rental	346,203,455	396,207,455
Other payments			**138,312,254,611**	**139,154,585,621**
Interserco Vietnam International Trading Joint Stock Company	Associate	Business Cooperation	61,500,156,361	61,957,742,942
United Supply Chain Corporation	Major Shareholder	Business Cooperation	76,812,098,250	77,196,842,679
Borrowings and finance lease liabilities			**1,509,900,849**	**1,559,083,029**
Hong Van Port Joint Stock Company	Indirect Associate	Borrowing	109,900,849	1,559,083,029
Interserco Vietnam International Trading Joint Stock Company	Associate	Borrowing	1,400,000,000	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

7.2 Other Information

According to the Principle of Joint Venture Cooperation Agreement No. 09/2011/HDLD/AZ-INTERSERCO dated 30/03/2011, signed between International Investment, Trade, and Service One Member Limited Liability Company (Party B), AZ Real Estate Joint Stock Company (Party A), and Ms. Pham Thi Hanh (Party C), the parties agreed to establish a company to apply for investment approval, construct, and manage a high-end mixed-use residential and commercial office complex on an approximately 38,000 m² plot of land at 17 Pham Hung Street, Cau Giay, Hanoi. Subject to approval by the Hanoi People's Committee for land-use conversion and investment project establishment at this address, the parties would contribute capital to establish a joint-stock company and implement the investment project.

Accordingly, Party A and Party C are responsible for developing the project, completing necessary legal procedures, and obtaining approval from relevant authorities. Once the project receives detailed planning approval at a 1/500 scale, Party B must finalize a detailed plan for relocating the ICD port outside Ring Road 4 (Hoai Duc, Hanoi).

As per the project implementation schedule, Party B was to begin construction in phases based on site clearance progress, starting in December 2012. According to Contract Appendix No. 02 dated 06/03/2016, Party C was replaced by Ms. Ta Thi Thuy Trang.

According to Official Letter No. 3580/UBND-KT dated 15/06/2016, issued by the Hanoi People's Committee regarding capital contribution to establish Vimediland Real Estate Investment Joint Stock Company by International Investment Tradeand Service One Member Limited Liability Company, the Hanoi People's Committee approved the proposal from the Department of Finance in Official Letter No. 2998/STC-TĐND dated 30/06/2016. The approval allowed International Investment, Trade, and Service One Member Limited Liability Company to contribute capital to establish Vimediland Real Estate Investment Joint Stock Company to implement the City of Dreams high-end commercial and residential complex project at 17 Pham Hung Street, Cau Giay Ward, Hanoi, with a charter capital of 290 billion VND. Of this, International Investment, Trade, and Service One Member Limited Liability Company contributed 26% (VND 75,400,000,000) in the form of on-site assets, land-use rights, and compensation received from agreed-upon relocation support.

According to the audit result notification No. 902/TB-KVI dated 11/12/2018, at the One Member Limited Liability Company for International Trade and Services (now the Joint Stock Company for International Trade and Services) from the State Audit Office of Vietnam, Region I, regarding the specialized audit on determining the value of enterprises and the equitization of state-owned enterprises under the management authority of the Hanoi People's Committee during the period 2013-2017. As of now, the recommendations from the State Audit Office have raised issues with the Hanoi People's Committee related to the inappropriate land use plan and the delayed implementation, which have not yet been addressed as follows:

- Reviewing and adjusting decisions on land-use conversion approvals that were not executed per legal regulations; reassessing the decision to convert office land to commercial service land, which was inconsistent with the privatization plan; revising the land-use conversion for an 11,959 m² plot at 17 Pham Hung Street by International Investment, Trade, and Service One Member Limited Liability Company and the additional conversion of land use purpose for the 2,746.9 m² plot at 358 Lang Street for International Trade and Human Resources Supply Joint Stock Company for commercial and service business activities.

- Directing the review and negotiation to cancel joint venture, cooperation, and investment agreements related to state-leased land with annual payments that do not comply with regulations; evaluating investors' financial capacity, terminating agreements with International System Investment and Trading Company and Ms. Nguyen Thi Thu Thao if they lack the capability to implement the project; and ensuring that the 11,959.5 m² project at 17 Pham Hung Street, delayed since 2007, is executed. Conducting a bidding process to select partners for joint ventures, land-use conversion, and commercial real estate development to ensure competitive and efficient investment.

7.2 Other Information (Continued)

Resolution No. 01/NQ-AGM of the 2026 Annual General Meeting of Shareholders, dated June 15, 2026, approved the plan to issue shares to increase the Company's charter capital from VND 360 billion to VND 800 billion, representing an increase of VND 440 billion. Specifically, the capital increase comprises VND 403.2 billion for existing shareholders and VND 36.8 billion under the Employee Stock Ownership Plan (ESOP). The projected use of the additional capital is to support production and business operations as well as project investments.

The General Meeting of Shareholders authorizes the Board of Directors to implement the capital increase plan in accordance with the laws on securities and the Company's Charter.

7.3 Comparative figures

Comparative figures on the Interim Consolidated Statement of Financial Position and related notes are taken from the financial statements for the year ended 31st December 2025 which are audited by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm INPACT.

The accounting period ending on June 30, 2026, is the first period in which the Company has applied the accounting regime issued in conjunction with Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance; consequently, the Company has restated certain opening balances in its consolidated statement of financial position as follows:

ITEMS	Code	Balance as at 31/12/2025 (Presented) VND	Balance as at 01/01/2026 (Restated) VND	Difference VND
CURRENT ASSETS	100	148,714,328,465	148,714,328,465	-
Short-term financial investments	120	5,505,000,000	21,920,556,543	(16,415,556,543)
Held to maturity Investments	123	5,505,000,000	22,420,556,543	(16,915,556,543)
Provision for short-term held-to-maturity investments	124	-	(500,000,000)	500,000,000
Short-term receivables	130	124,478,803,221	108,063,246,673	16,415,556,543
Short-term loan receivables		16,590,000,000	-	16,590,000,000
Other short-term receivables	135	52,836,566,716	52,511,010,173	325,556,543
Short-term allowances for doubtful debts	136	(64,632,971,655)	(64,132,971,655)	(500,000,000)
TOTAL ASSETS		710,222,193,151	710,222,193,151	-

Comparative figures in the Interim Consolidated Income Statement, Interim Consolidated Cash Flows Statement and related notes are taken from the interim consolidated financial statements for the period ended 30th June 2025 which are reviewed by CPA VIETNAM Auditing Company Limited - A member of the International Accounting Firm INPACT.

Hanoi, August 21th 2026

Preparer	Chief Accountant	General Director
Phung Ngoc Dung	Pham Xuan Phuong	Vu Hoang Thao

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