INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30/06/2026

Hanoi, August 2026

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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 separate 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. Phung 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 April 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 separate financial statements for the period ended 30/6/2026.

AUDITORS

The Company's interim separate 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 separate interim financial statements that give a true and fair view of the Company's financial position as at 30 June 2026, as well as its separate interim results of operations and separate interim cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations on the preparation and presentation of separate interim financial statements. In preparing these interim 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 separate interim financial statements;
- Design, implement and maintain an internal control system relevant to the preparation and fair presentation of the separate interim financial statements so that the separate interim financial statements are free from material misstatement, whether due to fraud or error;
- Prepare the separate 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 separate financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim separate 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 separate 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: 0100111052
TP HÀ NỘI

Vu Hoang Thao
General Director
Hanoi, August 21st 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
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INPACT MEMBER

No: 366/2026/BCSX-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 separate interim financial statements of International Investment Trading and Services Joint Stock Company, prepared on 21 August 2026, from page 05 to page 44, which comprise the separate interim Statement of Financial Position as at 30 June 2026, the separate interim Statement of Income and the separate interim Statement of Cash Flows for the accounting period ended 30 June 2026, and the Notes to the separate interim 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 separate financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Accounting Enterprise System and prevailing relevant regulations in preparation and presentation of the Interim Separate Financial Statements and for such internal control as the Board of General Directors determine is necessary to enable the preparation of the Interim Separate 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 separate 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 separate 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 separate 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 separate 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 separate 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 21st 2026

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

Form B 01a - DN
Issued under Circular No. 99/2025/TT -BTC dated 27th October 2025 of the Minister of Finance

INTERIM SEPARATE 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+160)**	**100**		**100,525,609,764**	**108,311,175,722**
I.	**Cash and cash equivalents**	**110**	**5.1**	**5,237,121,971**	**3,880,232,295**
1.	Cash	111		5,237,121,971	3,880,232,295
II.	**Short - term investments**	**120**	**5.2**	**23,406,684,110**	**7,103,458,906**
3.	Short - term held to maturity investments	123		23,906,684,110	7,603,458,906
4.	Allowance for impairment of short-term held-to-maturity investments	124		(500,000,000)	(500,000,000)
III.	**Short- term receivables**	**130**		**69,947,792,844**	**93,855,102,011**
1.	Short-term receivables from customers	131	5.3	67,671,881,355	65,094,283,131
2.	Prepayments to sellers in short-term	132	5.4	10,207,789,075	43,734,546,039
5.	Other short-term receivables	135	5.5	54,005,412,815	48,140,248,515
6.	Short-term allowances for doubtful debts	136	5.6	(61,937,290,401)	(63,113,975,674)
IV.	**Inventories**	**140**	**5.7**	**9,138,889**	**1,729,598,150**
1.	Inventories	141		9,138,889	1,729,598,150
VI.	**Other current assets**	**160**		**1,924,871,950**	**1,742,784,360**
1.	Short-term deferred expenses	161	5.8	628,992,973	615,990,123
2.	Deductible value added tax	162		150,000	150,000
3.	Tax and other receivables from government budget	163	5.13	1,295,728,977	1,126,644,237
B -	**LONG-TERM ASSETS (200=210+220+250+260+270)**	**200**		**556,707,622,982**	**539,356,227,449**
I.	**Long-term receivables**	**210**		**7,100,000**	**7,100,000**
5.	Other long-term receivables	215	5.5	7,100,000	7,100,000
II.	**Fixed assets**	**220**		**14,632,624,356**	**13,386,168,487**
1.	Tangible fixed assets	221	5.9	14,587,999,356	13,325,478,487
	- Historical Costs	*222*		*94,725,897,130*	*92,253,915,857*
	- Accumulated depreciation	*223*		*(80,137,897,774)*	*(78,928,437,370)*
3.	Intangible fixed assets	227	5.10	44,625,000	60,690,000
	- Historical Costs	*228*		*553,050,000*	*553,050,000*
	- Accumulated amortization	*229*		*(508,425,000)*	*(492,360,000)*
IV.	**Long-term assets in progress**	**250**	**5.11**	**277,189,198,042**	**271,601,399,855**
2.	Construction in progress	252		277,189,198,042	271,601,399,855
V.	**Long-term investments**	**260**	**5.2**	**261,484,674,801**	**250,984,674,801**
1.	Investments in subsidiaries	261		53,496,524,750	53,496,524,750
2.	Investments in joint ventures and associates	262		74,085,760,581	64,339,760,581
3.	Investments in equity of other entities	263		162,509,816,155	161,755,816,155
4.	Allowances for long-term investments	264		(28,607,426,685)	(28,607,426,685)
VI.	**Other Long-term assets**	**270**		**3,394,025,783**	**3,376,884,306**
1.	Long-term deferred expenses	271	5.8	3,394,025,783	3,376,884,306
	TOTAL ASSETS (270 = 100+200)	**280**		**657,233,232,746**	**647,667,403,171**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

As at June 30, 2026

	RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 (Restated) VND
C-	**LIABILITIES (300=310+330)**	**300**		**318,332,459,683**	**335,902,487,785**
I.	**Short-term liabilities**	**310**		**63,152,000,748**	**78,660,642,430**
1.	Short-term trade payables	311	5.12	9,011,277,849	8,006,484,725
2.	Short-term prepayments from customers	312		49,180,897	10,013,233,647
4.	Short-term Taxes and other payables to State budget	314	5.13	598,444,716	139,180,999
5.	Payables to employees	315		3,432,765,349	4,668,985,686
6.	Short-term accrued expenses	316	5.14	11,928,420,722	10,535,077,003
9.	Short-term deferred revenues	319	5.15	300,909,091	90,909,091
10.	Other short-term payments	320	5.16	30,856,099,974	30,849,336,739
11.	Short-term borrowings and finance lease liabilities	321	5.17	6,946,051,262	14,328,583,652
13.	Bonus and welfare funds	323		28,850,888	28,850,888
II.	**Long-term liabilities**	**330**		**255,180,458,935**	**257,241,845,355**
1.	Long-term trade payables	331	5.12	4,820,660,520	4,820,660,520
7.	Long-term deferred revenues	337	5.15	255,294,364	305,298,364
8.	Other long-term payables	338	5.16	238,076,102,111	238,065,483,111
9.	Long-term borrowings and finance lease liabilities	339	5.17	12,028,401,940	14,050,403,360
D-	**OWNERS' EQUITY**	**400**	**5.18**	**338,900,773,063**	**311,764,915,386**
1.	Contributed capital	411		360,000,000,000	360,000,000,000
-	*Ordinary shares with voting rights*	*411a*		360,000,000,000	360,000,000,000
10.	Undistributed profit after tax	420		(21,099,226,937)	(48,235,084,614)
-	*Undistributed profit after tax brought forward*	*420a*		(48,235,084,614)	(62,054,215,629)
-	*Undistributed profit after tax for the current period*	*420b*		27,135,857,677	13,819,131,015
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**657,233,232,746**	**647,667,403,171**

Hanoi, August 21st 2026

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

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

Form B 02a - DN
Issued under Circular No. 99/2025/TT -BTC dated 27th October 2025 of the Minister of Finance

INTERIM SEPARATE 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	143,033,401,083	54,449,939,182
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		143,033,401,083	54,449,939,182
4.	Cost of goods and services	11	6.2	128,449,540,944	47,091,654,590
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**14,583,860,139**	**7,358,284,592**
6	Gain/(loss) on sale and disposal of investment properties	21		-	-
7	Financial income	22	6.3	20,945,337,610	1,624,513,318
8	Financial expenses	23	6.4	372,443,387	1,678,997,917
	In which: interest expenses	*24*		236,644,935	1,543,837,981
9	Selling expenses	26		-	-
10	General administrative expenses	27	6.5	8,023,046,341	6,199,208,550
11	**Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}**	**30**		**27,133,708,021**	**1,104,591,443**
12	Other income	31	6.6	2,150,458	1,265,429,811
13	Other expenses	32	6.6	802	45,037,414
14	**Other profits (40 = 31-32)**	**40**		**2,149,656**	**1,220,392,397**
15	**Total net profit before tax(50 = 30+40)**	**50**		**27,135,857,677**	**2,324,983,840**
16	Current corporate income tax expenses	51		-	-
17	Deferred corporate income tax expenses	52		-	-
18	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**27,135,857,677**	**2,324,983,840**

Hanoi, August 21st 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: 0100110052
TP HÀ NỘI

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

Form B 03a - DN
Issued under Circular No. 99/2025/TT -BTC
dated 27th October 2025 of the Minister of Finance

INTERIM SEPARATE 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***		***27,135,857,677***	***2,324,983,840***
2.	***Adjustments for***				
	- Depreciation of Fixed Assets and Investment Properties	02		1,225,525,404	1,243,240,930
	- Provisions	03		(1,176,685,273)	(3,740,333,333)
	- Unrealized Foreign Exchange Gains/Losses	04		-	135,159,936
	- Gains/Losses from Investment Activities	05		(20,489,408,671)	(1,624,513,318)
	- Interest Expenses	06		236,644,935	1,543,837,981
3.	***Profit from Operating Activities Before Changes in Working Capital***	***08***		***6,931,934,072***	***(117,623,964)***
	- Increase/Decrease in Receivables	09		26,275,140,700	(5,104,692,013)
	- Increase/Decrease in Inventories	10		1,720,459,261	640,087,704
	- Increase/Decrease in Payables	11		(8,215,644,611)	1,275,101,467
	- Increase/Decrease in Prepaid Expenses	12		(30,144,327)	(148,158,388)
	- Interest Paid	14		(829,843,685)	(1,881,715,031)
	Net Cash Flows from Operating Activities	***20***		***25,851,901,410***	***(5,337,000,225)***
II.	**Cash Flows from Investing Activities**				
1.	Payments for Purchase and Construction of Fixed Assets and Other Long-term Assets	21		(7,416,430,391)	(1,886,009,096)
3.	Payment for loans granted and purchase of debt instruments of entities	23		(24,800,000,000)	(2,000,000,000)
4.	Proceeds from collection of loans and resale of debt instruments of other entities	24		9,200,000,000	-
5.	Investments in other entities	25		(10,500,000,000)	-
6.	Proceeds from Capital Withdrawals from Other Entities	26		-	3,095,809
7.	Interest Received, Dividends, and Profits Distributed	27		18,425,952,467	1,624,513,318
	Net Cash Flows from Investing Activities	**30**		**(15,090,477,924)**	**(2,258,399,969)**
III.	**Cash Flows from Financing Activities**				
3.	Proceeds from Borrowings	33		30,000,000,000	52,674,855,875
4.	Payments of Principal on Borrowings	34		(39,404,533,810)	(47,768,489,791)
	Net Cash Flows from Financing Activities	**40**		**(9,404,533,810)**	**4,906,366,084**
	Net Cash Flows for the Period (50 = 20+30+40)	**50**		**1,356,889,676**	**(2,689,034,110)**
	Cash and Cash Equivalents at Beginning of Period	**60**	**5.1**	**3,880,232,295**	**7,936,705,792**
	Effect of Exchange Rate Fluctuations on Cash and Cash Equivalents	61		-	1,727,304
	Cash and Cash Equivalents at End of Period (70 = 50+60+61)	**70**	**5.1**	**5,237,121,971**	**5,249,398,986**

Hanoi, August 21st, 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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
For the period ended 30/06/2026

1. COMPANY INFORMATION

1.1. Ownership structure

International Investment Trading and Services Joint Stock Company (formerly International Investment Trading and Services One Member Company Limited) was converted from a State-owned enterprise pursuant to Decision No. 218/2005/QĐ-UB dated 13 December 2005 issued by the People's Committee of Hanoi City.

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 75 people (As at 31/12/2025 is 75 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.

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 separate 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 separate financial statements are comparable, as they have been prepared and presented on a consistent basis.

NOTES TO THE INTERIM SEPARATE 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 separate financial statements are prepared for the period ended 30/06/2026.

Accounting currency

The accompanying interim separate 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 separate 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 separate financial statements:

Basis of preparation of the interim separate financial statements

The accompanying separate interim financial statements are presented in Vietnamese Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations on the preparation and presentation of separate interim financial statements.

The accompanying separate interim financial statements are the separate interim financial statements of the Company and therefore do not include the interim financial statements of its subsidiaries. Users of the separate interim financial statements should read them together with the Company's consolidated interim financial statements for the accounting period ended 30 June 2026 to obtain complete information about the Company's financial position, results of operations and cash flows for the period.

Accounting estimates

The preparation of the interim separate 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 separate 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.

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.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments in subsidiaries, associates and other investments

Investments in subsidiaries over which the Company has control, and investments in associates and joint ventures over which the Company has significant influence, are presented using the cost method in the separate interim financial statements.

Distributions of profits received by the Company from the accumulated profits of subsidiaries arising after the Company obtained control are recognized in the Company's results of operations for the year. Other distributions are treated as a recovery of investments and deducted from the carrying amount of the investments.

Distributions of profits received by the Company from the accumulated profits of associates arising after the Company obtained significant influence are recognized in the Company's results of operations for the year. Other distributions are treated as a recovery of investments and deducted from the carrying amount of the investments.

Investments in subsidiaries, joint ventures, associates and other investments are presented in the Statement of Financial Position at cost less any provision for diminution in value, where applicable.

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;
- 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, ...

Receivables are presented at their carrying amount less the allowance for doubtful debts. An allowance for doubtful debts is recognized when there is any indication or evidence that the Company is unable, or is unlikely, to recover its receivables in accordance with the prevailing accounting regulations.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 recognized 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.

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:

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue from services (Continued)

- 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 Separate Statement Of Financial Position Date;
- 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: recognizing 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.

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.

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

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

5.1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	36,471,999	128,731,256
Demand deposits	5,200,649,972	3,751,501,039
Total	**5,237,121,971**	**3,880,232,295**

(*) Details of demand deposits:

	30/06/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch (VND)	2,500,581,176	1,676,175,980
Vietnam Technological and Commercial Joint Stock Bank - Hoang Quoc Viet Branch (VND)	1,223,996,268	1,938,598,730
Vietnam Technological and Commercial Joint Stock Bank (USD)	834,958,908	-
Others	641,113,620	136,726,329
Total	**5,200,649,972**	**3,751,501,039**

NOTES TO THE INTERIM SEPARATE 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 (VND)		
	Original cost	Recoverable amount	Provisions	Original cost	Recoverable amount	Provisions
Short-term	**23,906,684,110**	**23,406,684,110**	**(500,000,000)**	**7,603,458,906**	**7,103,458,906**	**(500,000,000)**
Term deposits	***22,887,362,192***	***22,887,362,192***	-	***5,525,191,781***	***5,525,191,781***	-
National Citizen Commercial Joint Stock Bank - Ha Noi Branch (i)	22,882,362,192	22,882,362,192	-	5,520,191,781	5,520,191,781	-
Others	5,000,000	5,000,000	-	5,000,000	5,000,000	-
Borrowings	***1,019,321,918***	***519,321,918***	***(500,000,000)***	***2,078,267,125***	***1,578,267,125***	***(500,000,000)***
Son Tay Port Joint Stock Company	519,321,918	519,321,918	-	1,578,267,125	1,578,267,125	-
Interserco VCI Joint Stock Company	500,000,000	-	(500,000,000)	500,000,000	-	(500,000,000)
Total	**23,906,684,110**	**23,406,684,110**	**(500,000,000)**	**7,603,458,906**	**7,103,458,906**	**(500,000,000)**
In which:						
Balance of related parties are presented	***519,321,918***	***519,321,918***	-	***1,578,267,125***	***1,578,267,125***	-
(Details in Note 7.1)						

(i) A six-month term deposit at National Citizen Commercial Joint Stock Bank – Hanoi Branch, bearing interest at 7.7% per annum.

b. Long-term investments

	Rate		30/06/2026 (VND)			01/01/2026 (Restated) (VND)		
	Capital held	Voting rights	Original price	Recoverable amount	Provisions	Original price	Recoverable amount	Provisions
Investment in Subsidiaries			**53,496,524,750**	**53,496,524,750**	-	**53,496,524,750**	**53,496,524,750**	-
Son Tay Port Joint Stock Company	50.1%	50.1%	19,522,800,000	19,522,800,000	-	19,522,800,000	19,522,800,000	-
Interserco My Dinh Joint Stock Company	58.7%	58.7%	18,673,724,750	18,673,724,750	-	18,673,724,750	18,673,724,750	-
International Manpower Supply And Trade Joint Stock Company	51.0%	51.0%	15,300,000,000	15,300,000,000	-	15,300,000,000	15,300,000,000	-

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

5.2 Financial investments
b. Long-term investments (Continued)

	Rate		30/06/2026 (VND)			01/01/2026 (Restated) (VND)		
	Capital held	Voting rights	Original price	Recoverable amount	Provisions	Original price	Recoverable amount	Provisions
Investment in Joint Venture Company			**74,085,760,581**	**52,093,321,100**	**(21,992,439,481)**	**64,339,760,581**	**42,347,321,100**	**(21,992,439,481)**
Cgd Vietnam Construction Consulting Joint Stock Company			-	-	-	754,000,000	754,000,000	-
International Property Investment Corporation	39.3%	39.3%	9,754,973,518	937,848,271	(8,817,125,247)	9,754,973,518	937,848,271	(8,817,125,247)
Plummy Joint Venture Garment Company	0.0%	0.0%	3,920,787,063	-	(3,920,787,063)	3,920,787,063	-	(3,920,787,063)
United Supply Chain Corporation	49.0%	49.0%	9,800,000,000	4,939,137,341	(4,860,862,659)	9,800,000,000	4,939,137,341	(4,860,862,659)
Viet Nam Icc Construction Joint Stock Company	30.6%	30.6%	3,060,000,000	1,589,608,988	(1,470,391,012)	3,060,000,000	1,589,608,988	(1,470,391,012)
Viet Nam Interserco Trading International Joint Stock Company	47.0%	47.0%	30,550,000,000	30,550,000,000	-	30,550,000,000	30,550,000,000	-
Cgd Vietnam Construction Consulting Joint Stock Company (i)	30.0%	30.0%	15,000,000,000	12,266,081,567	(2,733,918,433)	4,500,000,000	1,766,081,567	(2,733,918,433)
Curate It Joint Stock Company	20.0%	20.0%	2,000,000,000	1,810,644,933	(189,355,067)	2,000,000,000	1,810,644,933	(189,355,067)
Other long-term investments			**162,509,816,155**	**155,894,828,951**	**(6,614,987,204)**	**161,755,816,155**	**155,140,828,951**	**(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			6,058,759,158	6,058,759,158	-	6,058,759,158	6,058,759,158	-
Su Pan 1 Hydropower Joint Stock Company	5.6%	5.6%	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)
Total			**290,092,101,486**	**261,484,674,801**	**(28,607,426,685)**	**279,592,101,486**	**250,984,674,801**	**(28,607,426,685)**

(i) Making a capital contribution to Hanoi International Human Resources Intermediate Vocational School in accordance with Notice No. 03.TB-ILSE dated 25 March 2026.

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

5.3. Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	**67,671,881,355**	**(53,485,291,936)**	**65,094,283,131**	**(53,725,291,936)**
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 Trading Transport 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 – One Member Limited Liability Company (UDIC) (i)	6,440,269,832	(6,440,269,832)	6,440,269,832	(6,440,269,832)
Viet Long Electric Appliances 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	-
Da Nang Agricultural Materials II Joint Stock Company	3,060,000,000	-	3,060,000,000	-
Others	14,742,182,726	(4,724,833,307)	10,869,024,502	(4,724,833,307)
Total	**67,671,881,355**	**(53,485,291,936)**	**65,094,283,131**	**(53,725,291,936)**
In which:				
Receivables from related parties are presented *(Details in Note 7.1)*	***1,540,412,247***	-	***1,527,841,810***	-

(i) Receivables for which an allowance for doubtful debts has been provided 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	**10,207,789,075**	**(4,884,599,530)**	**43,734,546,039**	**(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 Joint Stock Company	1,801,785,750	-	5,336,785,750	-
Others	2,479,381,255	(161,719,960)	2,471,138,219	(742,719,960)
Total	**10,207,789,075**	**(4,884,599,530)**	**43,734,546,039**	**(5,465,599,530)**
In which:				
Prepayments to suppliers of related parties *(Details in Note 7.1)*	***602,423,992***	-	-	-

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

5.4. Prepayments to suppliers (Continued)

(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

	30/6/2026 (VND)		01/01/2026 (Restated) (VND)	
	Book value	**Provisions**	**Book value**	**Provisions**
Short-term	**54,005,412,815**	**(3,567,398,935)**	**48,140,248,515**	**(3,923,084,208)**
Advances (i)	47,754,169,729	-	-	-
Dividends receivable	1,360,231,000	-	-	-
Deposits and collateral	10,920,000	-	-	-
Others	4,880,092,086	(3,567,398,935)	(3,923,084,208)	(3,923,084,208)
- Interserco My Dinh Joint Stock Company	1,242,882,278	(750,730,349)	(750,730,349)	(750,730,349)
- 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	820,541,222	-	(355,685,273)	(355,685,273)
	-	-	-	-
Long-term	**7,100,000**	-	-	-
	7,100,000	-	-	-
Total	**54,012,512,815**	**(3,567,398,935)**	**48,140,248,515**	**(3,923,084,208)**
In which:				
Other receivables of related parties are presented *(Details in Note 7.1)*	***2,621,054,078***	***(750,730,349)***	***1,152,181,679***	***(750,730,349)***

(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 SEPARATE 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
- Receivables	**53,496,215,274**	**10,923,338**		**53,732,043,966**	**6,752,030**	
Viet Long Electric Machine Trading Joint Stock Company	5,788,373,827	-	Over 3 year	5,828,373,827	-	Over 3 year
Thien Tai Trading, Import-Export and Transport Joint Stock Company	24,353,472,000	-	Over 3 year	24,353,472,000	-	Over 3 year
Chien Thang Manganese Joint Stock Company	12,178,342,970	-	Over 3 year	12,378,342,970	-	Over 3 year
Others	11,176,026,477	10,923,338	Over 3 year	11,171,855,169	6,752,030	Over 3 year
- Repayments to suppliers	**4,884,599,530**	-		**5,465,599,530**	-	
KVN INVESTMENT LLC	4,722,879,570	-	Over 3 year	4,722,879,570	-	Over 3 year
Thl Machine Install Load And Unload Joint Stock Company	-	-	Over 3 year	218,000,000	-	Over 3 year
Others	161,719,960	-	Over 3 year	524,719,960	-	Over 3 year
- Short-term loan receivables	**4,059,550,864**	**492,151,929**		**4,308,095,538**	**385,011,330**	
Interserco My Dinh Joint Stock Company	1,242,882,278	492,151,929	Over 3 year	1,135,741,679	385,011,330	Over 3 year
Dong Gia Phat Development And Investment Company Limited	2,816,668,586	-	Over 3 year	2,816,668,586	-	Over 3 year
Others	-	-	Over 3 year	355,685,273	-	Over 3 year
Total	**62,440,365,668**	**503,075,267**		**63,505,739,034**	**391,763,360**	

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

5.7. Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Provisions	Original value	Provisions
Work in progress	9,138,889	-	1,729,598,150	-
Total	**9,138,889**	**-**	**1,729,598,150**	**-**

5.8. Deferred Expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**628,992,973**	**615,990,123**
Prepaid expenses pending allocation	628,992,973	615,990,123
Long-term	**3,394,025,783**	**3,376,884,306**
Tools, equipment	483,477,136	341,010,585
Marketing costs for Duc Thuong ICD	811,394,957	811,394,957
Compensation for crops in Son Dong Commune (Duc Thuong ICD)	233,279,301	238,811,613
Others	1,865,874,389	1,985,667,151
Total	**4,023,018,756**	**3,992,874,429**

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

5.9. Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Motor vehicles	Office equipment	Others	Total
HISTORICAL COST						
As at 01/01/2026	**82,184,742,311**	**3,331,402,749**	**5,473,691,770**	**488,714,058**	**775,364,969**	**92,253,915,857**
Purchases during the period	-	2,082,314,606	-	291,666,667	98,000,000	2,471,981,273
As at 30/6/2026	**82,184,742,311**	**5,413,717,355**	**5,473,691,770**	**780,380,725**	**873,364,969**	**94,725,897,130**
ACCUMULATED DEPRECIATION						
As at 01/01/2026	**71,898,367,284**	**2,685,820,341**	**3,491,677,647**	**462,318,929**	**390,253,169**	**78,928,437,370**
Depreciation	774,189,576	103,377,926	251,705,346	16,114,222	64,073,334	1,209,460,404
As at 30/6/2026	**72,672,556,860**	**2,789,198,267**	**3,743,382,993**	**478,433,151**	**454,326,503**	**80,137,897,774**
NET BOOK VALUE						
As at 01/01/2026	**10,286,375,027**	**645,582,408**	**1,982,014,123**	**26,395,129**	**385,111,800**	**13,325,478,487**
As at 30/6/2026	**9,512,185,451**	**2,624,519,088**	**1,730,308,777**	**301,947,574**	**419,038,466**	**14,587,999,356**

The historical cost of fully depreciated tangible fixed assets still in use as at June 30, 2026, it is VND 38,553,079,406 (compared to VND 38,482,399,406 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 812,312,507 (compared to VND 877,297,505 as of December 31, 2025).

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

5.10. Intangible fixed assets

Unit: VND

	Computer software	Total
HISTORICAL COST		
As at 01/01/2026	**553,050,000**	**553,050,000**
Purchases during the period	-	-
As at 30/6/2026	**553,050,000**	**553,050,000**
ACCUMULATED AMORTIZATION		
As at 01/01/2026	**492,360,000**	**492,360,000**
Amortization	16,065,000	16,065,000
As at 30/6/2026	**508,425,000**	**508,425,000**
NET BOOK VALUE		
As at 01/01/2026	**60,690,000**	**60,690,000**
As at 30/6/2026	**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 392,400,000 VND (as of December 31, 2025, the amount was 392,400,000 VND).

List of intangible fixed assets existing during the period with a value of 10% or more of the total value of 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	100,000,000	100,000,000	-	100,000,000	100,000,000	-
2	Automated parking management software	160,650,000	116,025,000	44,625,000	160,650,000	99,960,000	60,690,000
3	Bravo Software	292,400,000	292,400,000	-	292,400,000	292,400,000	-
	Total	**553,050,000**	**508,425,000**	**44,625,000**	**553,050,000**	**492,360,000**	**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 costs	**277,189,198,042**	**277,189,198,042**	**271,601,399,855**	**271,601,399,855**
Investment and Construction Project for My Dinh ICD Inland Port in Hoai Duc Commune, Hanoi (i)	277,189,198,042	277,189,198,042	271,601,399,855	271,601,399,855
Total	**277,189,198,042**	**277,189,198,042**	**271,601,399,855**	**271,601,399,855**

(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.

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

5.11. Construction in progress (Continued)

The Resolution of the 2026 Annual General Meeting of Shareholders No. 01/NQ-ĐHĐCĐ dated 15/6/2026 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	**9,011,277,849**	**8,006,484,725**
Viet Nam Icc Construction Joint Stock Company	-	221,464,250
Interserco My Dinh Joint Stock Company	1,912,895,326	473,798,299
Dong Do Maritime Joint Stock Company – Hai Phong Branch	103,787,001	193,643,001
Vietnam Container Operation Limited Company	600	76,194,600
Xnk Logistics Company Limited	-	398,400,000
Hong Van Port Joint Stock Company	-	58,706,566
Hangzhou bestway imp & exp co., ltd	4,346,471,959	4,949,589,313
Others	2,648,122,963	1,634,688,696
	-	-
Long-term	**4,820,660,520**	**4,820,660,520**
Changlin Company Limited	4,820,660,520	4,820,660,520
Total	**13,831,938,369**	**12,827,145,245**
In which:		
Trade payables are related parties	***1,977,399,627***	***1,211,985,174***
(Details in Note 7.1)		

5.13. Taxes and receivables from payables to the State Treasury

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables	**139,180,999**	**2,134,675,840**	**598,444,716**	**598,444,716**
Short-term	***139,180,999***	***2,134,675,840***	***1,675,412,123***	***598,444,716***
Value Added Tax (VAT)	139,180,999	1,700,845,517	1,354,221,691	485,804,825
Personal income tax	-	433,830,323	321,190,432	112,639,891
Receivables	**1,126,644,237**	**5,537,123,501**	**5,706,208,241**	**1,295,728,977**
Short-term	***1,126,644,237***	***5,537,123,501***	***5,706,208,241***	***1,295,728,977***
Import and export duties receivable	37,758,123	-	-	37,758,123
Corporate Income Tax	815,538,025	-	-	815,538,025
Land tax and land rent receivable	273,348,089	5,537,123,501	5,706,208,241	442,432,829

5.14. Accrued expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**11,928,420,722**	**10,535,077,003**
Accrued interest payable	9,865,804,165	9,815,653,846
Others	2,062,616,557	719,423,157
Total	**11,928,420,722**	**10,535,077,003**
In which:		
Payables are related parties	***569,722,950***	***19,722,950***
(Details in Note 7.1)		

5.15. Deferred Revenue

	30/06/2026 VND	01/01/2026 VND
Short-term	**300,909,091**	**90,909,091**
Office rental revenue	300,909,091	90,909,091
Long-term	**255,294,364**	**305,298,364**
Office rental revenue	255,294,364	305,298,364
Total	**556,203,455**	**396,207,455**
In which:		
Deferred revenues are related parties	***556,203,455***	***396,207,455***
(Details in Note 7.1)		

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30/06/2026

5.16. Other payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**30,856,099,974**	**30,849,336,739**
Trade Union fees	50,810,625	
Business Cooperation	2,847,807,242	2,847,807,242
+ Viet Nam Interserco Trading International Joint Stock Company	1,420,950,000	*1,420,950,000*
+ Interserco My Dinh Joint Stock Company	1,426,857,242	*1,426,857,242*
Interest payable (i)	25,764,872,827	*25,764,872,827*
+ Vietnam Development Bank - Transaction Center I - Ha Dong Transaction Office	189,545,619	*189,545,619*
+ Hoai Duc Agricultural Bank	94,250,000	*94,250,000*
+ Vietnam Development Bank - Transaction Center I	25,481,077,208	*25,481,077,208*
Others	2,192,609,280	*2,236,656,670*
Long-term	**238,076,102,111**	**238,065,483,111**
Long-term deposits received	66,957,313,993	66,946,694,993
Payables related to the value of the right to exploit the land-attached asset at No. 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	**268,932,202,085**	**268,914,819,850**
In which:		
Payables are related parties	**155,655,004,416**	**156,342,155,354**
(Details in Note 7.1)		

(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:

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

5.16 Other payables (Continued)

- 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:

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.

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

5.16 Other payables (Continued)

(*) 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.

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

5.17. Loans and Finance Leases

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Short-term	**6,946,051,262**	**32,022,001,420**	**39,404,533,810**	**14,328,583,652**
Short-term loans	***2,902,055,296***	***30,000,000,000***	***37,382,525,516***	***10,284,580,812***
Joint Stock Commercial Bank For Investment And Development Of Vietnam – Ha Dong Branch (1)	499,953,917	-	-	499,953,917
Center for Fine Arts & Cultural Development Investment	192,101,379	-	-	192,101,379
Joint Stock Commercial Bank For Investment And Development Of Viet Nam - 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 - Ha Noi Branch	-	3,500,000,000	3,500,000,000	-
Long-term loan due	***4,043,995,966***	***2,022,001,420***	***2,022,008,294***	***4,044,002,840***
Shinhan Bank Vietnam Limited (4)	155,402,966	77,704,920	77,711,794	155,409,840
Joint Stock Commercial Bank For Investment And Development Of Viet Nam - Hoai Duc Branch (5)	3,888,593,000	1,944,296,500	1,944,296,500	3,888,593,000
Long-term	**12,028,401,940**	-	**2,022,001,420**	**14,050,403,360**
Loans	***12,028,401,940***	-	***2,022,001,420***	***14,050,403,360***
Shinhan Bank Vietnam Limited (4)	362,622,940	-	77,704,920	440,327,860
Joint Stock Commercial Bank For Investment And Development Of Viet Nam - Hoai Duc Branch (5)	11,665,779,000	-	1,944,296,500	13,610,075,500
Total	**18,974,453,202**	**32,022,001,420**	**41,426,535,230**	**28,378,987,012**

(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.

5.17. Loans and Finance Leases (Continued)

(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) 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.

(5) 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.

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

5.18. Owners' equity

a. Details of Increases and Decreases in Owners' Equity

Unit: VND

	Share capital	Undistributed profit after tax	Total
As at 01/01/2025	**360,000,000,000**	**(62,054,215,629)**	**297,945,784,371**
Profit in the previous year	-	13,819,131,015	13,819,131,015
As at 01/01/2026	**360,000,000,000**	**(48,235,084,614)**	**311,764,915,386**
Profit for the current period	-	27,135,857,677	27,135,857,677
As at 30/6/2026	**360,000,000,000**	**(21,099,226,937)**	**338,900,773,063**

(i) 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 VND
Capital contributed by the State (Hanoi People's Committee)	-	162,000,000,000
Aviation Logistics Joint Stock Company	97,200,000,000	97,200,000,000
Capital contributed by other parties	262,800,000,000	100,800,000,000
Total	**360,000,000,000**	**360,000,000,000**

On 24 April 2026, the Hanoi People's Committee sold 16,200,000 shares, representing 45% of the Company's charter capital.

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	-	-
Decrease during the period	-	-
Closing balance	360,000,000,000	360,000,000,000

d. Share

	30/06/2026 Share	01/01/2026 Share
Quantity of issued shares	**36,000,000**	**36,000,000**
Number of shares offered to the public	**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*

5.19. Items outside the interim separate statement of financial position

a. Foreign currencies

	30/06/2026	01/01/2026
Foreign currencies		
USD	1,998.83	1,873.46
JPY	21,331.00	22,057.00

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.

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

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

6 ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SEPARATE 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
Revenue from sales of goods	100,272,647,631	15,667,237,800
Revenue from provision of services	42,760,753,452	38,782,701,382
Total	**143,033,401,083**	**54,449,939,182**
In which:		
Revenue from related parties (Details in Note 7.1)	***56,322,365,364***	***736,693,861***

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of goods sold	99,342,267,639	15,042,184,175
Cost of services rendered	29,107,273,305	32,049,470,415
Total	**128,449,540,944**	**47,091,654,590**

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	965,947,671	13,117,808
Interest on demand deposits	7,174,322	4,895,510
Dividends received	19,523,461,000	1,606,500,000
Foreign exchange gains	8,631,217	-
Discount received	440,123,400	-
Total	**20,945,337,610**	**1,624,513,318**
In which:		
Financial income with related parties: *(Details in Note 7.1)*	***19,542,782,918***	***1,619,617,808***

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expenses	236,644,935	1,543,837,981
Cash Discount Allowed	117,030,900	-
Foreign exchange loss	18,767,552	135,159,936
Total	**372,443,387**	**1,678,997,917**

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

6.5 General and administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Employee expenses	5,664,841,419	6,909,979,581
Office supplies expenses	556,088,164	300,140,625
Amortization and Depreciation expenses	329,999,796	345,488,220
Charges and fee	42,724,080	26,931,003
(Reversal)/Increase in allowances for doubful debts	(1,176,685,273)	(3,740,333,333)
Outsourcing expenses	475,454,501	523,119,834
Others	2,130,623,654	1,833,882,620
Total	**8,023,046,341**	**6,199,208,550**

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Proceeds from Debt Settlement	-	439,666,667
Settlement of Business Cooperation Contract	-	825,731,506
Others	2,150,458	31,638
Total	**2,150,458**	**1,265,429,811**
Other expenses		
Tax penalties and late payment	-	16,200
Others	802	45,021,214
Total	**802**	**45,037,414**
Other profits	**2,149,656**	**1,220,392,397**

6.7 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	100,553,328,017	964,105,541
Employee expenses	11,408,041,093	12,451,827,589
Amortization and Depreciation expenses	1,225,525,404	1,243,240,930
(Reversal)/Increase in allowances	(1,176,685,273)	(3,740,333,333)
Outsourcing expenses	10,738,017,569	39,501,215,235
Other cash expenses	12,003,901,214	2,230,719,474
Total	**134,752,128,024**	**52,650,775,436**

7. OTHER INFORMATION

7.1 Related parties

The list of related parties is as follows:

Related parties	Relationship
Aviation Logistics Corporation	Major shareholder
Son Tay Port Joint Stock Company	Subsidiary
Interserco My Dinh Joint Stock Company	Subsidiary
Interserco - Vat Cach Logistics Limited Company	Indirect associate
International Manpower Supply And Trade Joint Stock Company	Subsidiary
International Property Investment Corporation	Associate
Hanoi International Human Resources Vocational School	Associate
United Supply Chain Corporation	Associate
Viet Nam Icc Construction Joint Stock Company	Associate
Viet Nam Interserco Trading International Joint Stock Company	Associate
Curate 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 related to Mr. Vu Hoang Thao – Chairman of the Board of Management
ALS Cargo Terminal Joint Stock Company	Company related to Mr. Phung Tien Toan – Chairman of the Board of Management
ALS Infrastructure Investment Co., Ltd.	Company related to Mr. Nguyen Van Thinh – Member of the Board of Management
Vinafco Joint Stock Company	Company related to Mr. Nguyen Thai Hoa – Member of the Board of Management
ASG Logistics Joint Stock Company	Company related to Mr. Nguyen Thai Hoa – Member of the Board of Management
Tay Ninh International Logistics Joint Stock Company	Company related to Mr. Nguyen Thai Hoa – Member of the Board of Management
Vinafco Maritime Transport Joint Stock Company	Company related to Mr. Nguyen Thai Hoa – Member of the Board of Management
ASG Group Joint Stock Company	Company related to Mrs. Phung Thuy Hoa – Member of the Board of Management
Su Pan 1 Hydropower Joint Stock Company	Company related to Mr. Trieu Van Bang – Member of the Board of Management
Khang Viet Ha Joint Stock Company Limited	Significant influence
Members of the Board of Directors, Supervisory Board, Executive Board, other management and their close family members	Significant influence

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

7.1 Related parties (Continued)

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

Transactions with shareholders and key personnel

Related parties	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Remuneration for Board of Management, Board of Supervisors, Board of General Directors and others	Salaries and remuneration	1,847,556,000	1,973,142,000

Details as follows:

Name	Position	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	36,000,000	30,000,000
Mr. Nguyen Van Thinh	Member	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 Supervisory 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
Remuneration for Board of General Directors and others		**1,559,556,000**	**1,715,142,000**
Mr. Phung Tien Toan	Chairman of the Board of Directors	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 SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.1 Related parties (Continued)

Related parties' Transactions

Related parties	Relationship	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Sales			**56,322,365,364**	**736,693,861**
Interserco My Dinh Joint Stock Company	Subsidiary	Provision of services	422,763,038	467,005,871
United Supply Chain Corporation	Associate	Provision of services	92,721,370	20,741,651
International Manpower Supply And Trade Joint Stock Company	Subsidiary	Provision of services	54,951,450	54,957,588
Viet Nam Interserco Trading International Joint Stock Company	Associate	Provision of services	101,840,173	97,994,921
Cgd Vietnam Construction Consulting Joint Stock Company	Company related to Mr. Vu Hoang Thao – Chairman of the Board of Management	Provision of services	43,790,968	32,993,830
Son Tay Port Joint Stock Company	Subsidiary	Provision of services	11,259,778,200	37,800,000
Hong Van Port Joint Stock Company	Indirect associate	Provision of services	44,262,880,200	25,200,000
Viet Nam Icc Construction Joint Stock Company	Associate	Provision of services	28,556	-
Khang Viet Ha Joint Stock Company Limited	Significant influence	Provision of services	10,278,734	-
ALS Infrastructure Investment Co., Ltd.	Company related to Mr. Nguyen Van Thinh – Member of the Board of Management	Provision of services	73,332,675	-
Purchases			**5,679,283,396**	**8,453,343,394**
Viet Nam Interserco Trading International Joint Stock Company	Associate	Purchase of services	-	176,727,270
Interserco My Dinh Joint Stock Company	Subsidiary	Purchase of services	5,540,230,986	8,162,889,919
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 yard rental fees	19,600,000	54,000,000

7.1 Related parties (Continued)

Related parties' Transactions (Continued)

Related parties	Relationship	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Finance income			**19,542,782,918**	**1,619,617,808**
Interserco My Dinh Joint Stock Company	Subsidiary	Dividend	1,231,650,000	1,407,600,000
International Manpower Supply And Trade Joint Stock Company	Subsidiary	Dividend	306,000,000	198,900,000
Son Tay Port Joint Stock Company	Subsidiary	Interests, Dividend	1,073,552,918	13,117,808
Aviation Logistics Corporation	Major shareholder	Dividend	15,404,080,000	-
Viet Nam Interserco Trading International Joint Stock Company	Associate	Dividend	1,527,500,000	-
Loans			-	**3,000,000,000**
Son Tay Port Joint Stock Company	Subsidiary	Borrowings	-	2,000,000,000
Hong Van Port Joint Stock Company	Indirect associate	Borrowings	-	1,000,000,000
Repayment of loans			**1,078,267,125**	-
Son Tay Port Joint Stock Company	Subsidiary	Repayment of loan principal	1,000,000,000	-
		Collection of loan interest	78,267,125	-
Borrowings			-	**8,000,000,000**
Viet Nam Interserco Trading International Joint Stock Company	Associate	Borrowings	-	8,000,000,000
Repayment of borrowings			-	**43,300,000,000**
Aviation Logistics Corporation	Major shareholder	Repayment of borrowings	-	43,300,000,000

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

7.1 Related parties (Continued)

Balance with related parties

Related parties	Relationship	Nature of transaction	30/06/2026 VND	01/01/2026 (Restated) VND
Held-to-maturity investments			**519,321,918**	**1,578,267,125**
Son Tay Port Joint Stock Company	Subsidiary	Borrowings	500,000,000	1,500,000,000
		Interests	19,321,918	78,267,125
Receivables from customers			**1,540,412,247**	**1,527,841,810**
Interserco My Dinh Joint Stock Company	Subsidiary	Sale of goods and Provision of services	65,319,248	66,521,103
Cgd Vietnam Construction Consulting Joint Stock Company	Company related to Mr. Vu Hoang Thao – Chairman of the Board of Management	Sale of goods and Provision of services	109,105,832	111,811,586
Viet Nam Interserco Trading International Joint Stock Company	Associate	Sale of goods and Provision of services	1,341,868,080	1,337,696,772
United Supply Chain Corporation	Associate	Sale of goods and Provision of services	3,041,323	421,874
ALS Infrastructure Investment Co., Ltd.	Company related to Mr. Nguyen Van Thinh – Member of the Board of Management	Sale of goods and Provision of services	16,697,971	9,420,149
Curate It Joint Stock Company	Associate	Sale of goods and Provision of services	2,149,502	427,235
Viet Nam Icc Construction Joint Stock Company	Associate	Sale of goods and Provision of services	30,840	-
Khang Viet Ha Joint Stock Company Limited	Significant influence	Provision of services	2,199,451	1,543,091
Prepayments to sellers			**602,423,992**	**-**
Viet Nam Icc Construction Joint Stock Company	Associate	Sale of goods and Provision of services	378,535,750	-
Cgd Vietnam Construction Consulting Joint Stock Company	Company related to Mr. Vu Hoang Thao – Chairman of the Board of Management	Sale of goods and Provision of services	223,888,242	-
Other receivables			**2,621,054,078**	**1,152,181,679**
Interserco My Dinh Joint Stock Company	Subsidiary	Collection and payment on behalf of others and other activities	1,242,882,278	1,135,741,679
International Manpower Supply And Trade Joint Stock Company	Subsidiary	Dividend, Other receivables	306,000,000	10,686,000
Son Tay Port Joint Stock Company	Subsidiary	Dividend, Other receivables	1,054,231,000	4,110,000
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 SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.1 Related parties (Continued)

Balance with related parties (Continued)

Related parties	Relationship	Nature of transaction	30/06/2026 VND	01/01/2026 (Restated) VND
Trade payables			**1,977,399,627**	**1,211,985,174**
Hong Van Port Joint Stock Company	Indirect associate	Sale of goods and Provision of services	-	58,706,566
Interserco My Dinh Joint Stock Company	Subsidiary	Sale of goods and Provision of services	1,912,895,326	473,798,299
Aviation Logistics Corporation	Major shareholder	Sale of goods and Provision of services	64,504,301	64,504,301
Viet Nam Icc Construction Joint Stock Company	Associate	Sale of goods and Provision of services	-	221,464,250
Cgd Vietnam Construction Consulting Joint Stock Company	Company related to Mr. Vu Hoang Thao – Chairman of the Board of Management	Sale of goods and Provision of services	-	393,511,758
Prepayments from customers			**-**	**10,000,000,000**
Hong Van Port Joint Stock Company	Indirect associate	Sale of goods and Provision of services	-	10,000,000,000
Accrued expenses			**569,722,950**	**19,722,950**
Interserco My Dinh Joint Stock Company	Subsidiary	Sale of goods and Provision of services	561,270,257	11,270,257
Viet Nam Interserco Trading International Joint Stock Company	Associate	Sale of goods and Provision of services	8,452,693	8,452,693
Deferred revenue			**556,203,455**	**396,207,455**
Son Tay Port Joint Stock Company	Subsidiary	Provision of services	37,800,000	-
Hong Van Port Joint Stock Company	Indirect associate	Provision of services	25,200,000	-
Interserco My Dinh Joint Stock Company	Subsidiary	Provision of services	37,800,000	-
International Manpower Supply And Trade Joint Stock Company	Subsidiary	Provision of services	54,600,000	-
Viet Nam Interserco Trading International Joint Stock Company	Associate	Provision of services	54,600,000	-
Curate It Joint Stock Company	Associate	Provision of services	346,203,455	396,207,455
Other payables			**155,655,004,416**	**156,342,155,354**
Interserco My Dinh Joint Stock Company	Subsidiary	Business cooperation	17,342,749,805	17,187,569,733
Viet Nam Interserco Trading International Joint Stock Company	Associate	Business cooperation	61,500,156,361	61,957,742,942
Aviation Logistics Corporation	Major shareholder	Business cooperation	76,812,098,250	77,196,842,679

NOTES TO THE INTERIM SEPARATE 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 Trade and 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 Separate 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 separate statement of financial position as follows:

ITEMS	Code	Balance as at 31/12/2026 (Stated) VND	Balance as at 01/01/2026 (Restated) VND	Difference VND
CURRENT ASSETS	**100**	**108,311,175,722**	**108,311,175,722**	**-**
Short - term investments	**120**	**5,505,000,000**	**7,103,458,906**	**(1,598,458,906)**
Short - term held to maturity investi	123	5,505,000,000	7,603,458,906	(2,098,458,906)
Allowance for impairment of short-term held-to-maturity investments	124	-	(500,000,000)	500,000,000
Short- term receivables	**130**	**95,453,560,917**	**93,855,102,011**	**1,598,458,906**
Short-term loan receivables		2,000,000,000	-	2,000,000,000
Other short-term receivables	135	48,238,707,421	48,140,248,515	98,458,906
Short-term allowances for doubtfu	136	(63,613,975,674)	(63,113,975,674)	(500,000,000)
TOTAL ASSETS	**280**	**647,667,403,171**	**647,667,403,171**	**-**

Comparative figures in the Interim separate Income Statement, Interim separate Cash Flows Statement and related notes are taken from the interim separate 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 21st 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
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