

**INTERNATIONAL INVESTMENT TRADE AND SERVICE
JOINT STOCK COMPANY**

SEPARATE FINANCIAL STATEMENTS

FOR THE 1st QUARTER OF 2026 ACCOUNTING PERIOD ENDING 31/03/2026



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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of International Trade and Service Investment Joint Stock Company (hereinafter referred to as the "Company") submits with the Company's separate financial statements for the accounting period of 1st Quarter, 2026 ending on April 31st, 2026.

BOARDS OF MANAGEMENT AND GENERAL DIRECTORS

The members of the Board of General Directors and the Board of Management have managed the Company during the period from January 1st, 2026 to March 31st, 2026 and up to the date of this Report include:

Board of Management

Mr Phung Tien Toan	Chairman
Mr Nguyen Thai Hoa	Member
Mr Trieu Van Bang	Member
Mr Nguyen Van Thinh	Member
Mrs. Phung Thuy Hoa	Member

Board of General Directors

Mr Vu Hoang Thao	General Director
Mrs. Phung Thuy Hoa	Deputy General Director
Mr Trieu Van Bang	Deputy General Director

Finance - Accounting department

Mr Pham Xuan Phuong	Chief Accountant
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SUBSEQUENTS EVENTS

According to the Board of General Directors, there have been no other significant events occurring after March 31st 2026, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the financial statements for the period from January 1st, 2026 to March 31st, 2026.

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Company's Board of General Directors is responsible for preparing the separate financial statements for the 1st Quarter ending on March 31st, which give a true and fair view of the financial position of The Company as at 31/03/2026 as well as of its separate income statement and separate cash flows statements for the period from January 1st, 2026 to March 31st, 2026.

In preparing these financial statements, the Board of Directors is required to::

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to The Company are followed or not, and all the material differences from these standards are disclosed and explained in the separate financial statements;
- Prepare the separate financial statements of The Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

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

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

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 financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the 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 Directors commits that: The Company does not violate the disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance on information disclosure in the securities market. Decree No. 155/2020/ND-CP dated December 31st, 2020, of the Government detailing the implementation of several articles of the Securities Law No. 54/2019/QH14 and Circular No. 116/2020/TT-BTC dated December 31st, 2020, of the Ministry of Finance guiding several provisions on corporate governance applicable to public companies.

For and on behalf of the Board of General Directors,



Vu Hoang Thao

General Director

Hanoi, April 25th, 2026

STATEMENT OF FINANCIAL POSITION

As at 31st March 2026

ASSETS	Code	Note	31/03/2026 VND	01/01/2026 VND
A- CURRENT ASSETS	100		112,204,071,702	108,311,175,722
I. Cash and cash equivalents	110	4	10,492,064,997	3,880,232,295
1. Cash	111		10,492,064,997	3,880,232,295
II. Short-term financial investments	120		28,105,000,000	7,005,000,000
3. Short-term held-to-maturity investments	123	14	28,605,000,000	7,505,000,000
4. Allowance for short-term held-to-maturity investments	124	14	(500,000,000)	(500,000,000)
III. Short-term receivables	130		70,240,737,110	93,953,560,917
1. Receivables from customers	131	5	67,966,533,844	65,094,283,131
2. Advances to Suppliers	132	9	15,253,967,797	43,734,546,039
5. Other short-term receivables	135	6	49,588,525,870	48,238,707,421
6. Allowance for doubtful short-term receivables (*)	136		(62,568,290,401)	(63,113,975,674)
IV. Inventories	140		1,993,038,422	1,729,598,150
1. Inventories	141	7	1,993,038,422	1,729,598,150
VI. Other current assets	160		1,373,231,173	1,742,784,360
1. Short-term prepaid expenses	161	8	519,785,025	615,990,123
2. Deductible value added tax	162		150,000	150,000
3. Taxes and other receivables from government budget	163	16	853,296,148	1,126,644,237
B - NON-CURRENT ASSET	200		543,129,006,541	539,356,227,449
I. Nont - current assets	210		7,100,000	7,100,000
5. Other long-term receivables	215	6	7,100,000	7,100,000
II. Fixed assets	220		12,792,185,848	13,386,168,487
1. Tangible fixed assets	221	10	12,739,528,348	13,325,478,487
- Historical costs	222		92,253,915,857	92,253,915,857
- Accumulated depreciation	223		(79,514,387,509)	(78,928,437,370)
Intangible fixed assets	227	11	52,657,500	60,690,000
- Historical costs	228		553,050,000	553,050,000
- Accumulated depreciation	229		(500,392,500)	(492,360,000)
V. Long-term assets in progress	250		276,178,736,200	271,601,399,855
2. Construction in progress	252	12	276,178,736,200	271,601,399,855
VI. Long-term investments	260		250,984,674,801	250,984,674,801
1. Investment in subsidiaries	261	13	53,496,524,750	53,496,524,750
2. Investment in associates and joint ventures	262	13	64,339,760,581	64,339,760,581
3. Investment in equity other entities	263	13	161,755,816,155	161,755,816,155
4. Allowances for long-term investments	264	13	(28,607,426,685)	(28,607,426,685)
VII. Other long-term assets	270		3,166,309,692	3,376,884,306
1. Long-term prepaid expenses	271	8	3,166,309,692	3,376,884,306
TOTAL ASSETS	280		655,333,078,243	647,667,403,171

STATEMENT OF FINANCIAL POSITION (Continued)

As at 31st March 2026

RESOURCES	Code	Note	31/03/2026 VND	01/01/2026 VND
C. LIABILITIES	300		325,174,889,395	335,902,487,785
I. Current liabilities	310		67,417,726,032	78,160,688,513
1. Short-term trade payables	311	15	14,629,794,678	8,006,484,725
2. Prepayments from customers	312		475,048,022	10,013,233,647
4. Short-term taxes and other statutory obligations	314	16	3,065,594,108	139,180,999
5. Payables to employees	315		2,519,840,054	4,668,985,686
6. Short-term accrued expenses	316	17	10,679,843,090	10,535,077,003
9. Short-term unearned revenues	319	20	510,396,000	90,909,091
10. Other short-term payments	320	18	30,073,255,683	30,849,336,739
11. Short-term borrowings and finance lease liabilities	321	20	5,435,103,509	13,828,629,735
13. Bonus and welfare fund	323		28,850,888	28,850,888
II. Long-term liabilities	330		257,757,163,363	257,741,799,272
1. Long-term trade payables	331	15	4,820,660,520	4,820,660,520
7. Long-term unearned revenues	336	21	296,199,455	305,298,364
8. Other long-term payables	337	18	238,089,946,111	238,065,483,111
9. Borrowings and finance lease liabilities	338	20	14,550,357,277	14,550,357,277
D. OWNERS' EQUITY	400		330,158,188,848	311,764,915,386
1. Contributed capital	411	22	360,000,000,000	360,000,000,000
- Voting shares	411a		360,000,000,000	360,000,000,000
10. Undistributed profit after tax	420		(29,841,811,152)	(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 year	420b		18,393,273,462	13,819,131,015
TOTAL LIABILITIES AND OWNERS' EQUITY	440		655,333,078,243	647,667,403,171

Ha Noi, April 25th, 2026

Prepare

Chief Accountant

General Director

Phung Ngoc Dung

Pham Xuan Phuong



INTERNATIONAL INVESTMENT TRADE
AND SERVICE JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENT

For the accounting period Q1, 2026
Ending on March 31st, 2026

INCOME STATEMENT
1st Quarter, 2026

ITEMS	Code	Note	Quarter I/2026	Quarter I/2025	Accumulated from the beginning of the year to 31/03/2026	Accumulated from the beginning of the year to 31/03/2025
				VND	VND	VND
1. Revenues from sales and services rendered	01	24	114,622,286,775	21,231,022,962	114,622,286,775	21,231,022,962
3. Net revenues from sales and services rendered (10=01-02)	10		114,622,286,775	21,231,022,962	114,622,286,775	21,231,022,962
4. Revenue deductions	11	25	108,714,963,088	17,714,856,620	108,714,963,088	17,714,856,620
5. Gross revenues from sales and services render (20=10-11)	20		5,907,323,687	3,516,166,342	5,907,323,687	3,516,166,342
7. Financial income	22	26	16,307,569,425	2,409,866	16,307,569,425	2,409,866
8. Financial expenses	23	27	311,535,953	686,941,492	311,535,953	686,941,492
<i>In which: Interest expenses</i>	24		194,505,053	686,941,492	194,505,053	686,941,492
10. General administrative expenses	26	28	3,510,084,226	4,200,178,553	3,510,084,226	4,200,178,553
11. Net profits from operating activities {20+21+22-(23+25+26)}	30		18,393,272,933	(1,368,543,837)	18,393,272,933	(1,368,543,837)
12. Other income	31	29	530	-	530	-
13. Other expenses	32	30	1	34,182,004	1	34,182,004
14. Other profits	40		529	(34,182,004)	529	(34,182,004)
15. Total net profit before tax	50		18,393,273,462	(1,402,725,841)	18,393,273,462	(1,402,725,841)
18. Profit after tax	60		18,393,273,462	(1,402,725,841)	18,393,273,462	(1,402,725,841)

Prepare



Phung Ngoc Dung

Chief Accountant



Pham Xuan Phuong



The accompanying Notes are an integral part of the Financial Statements.

CASH FLOW STATEMENT
(Indirect method)

1st Quarter, 2026

ITEMS	Code	Note	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
I. Net cash flows from operating activities				
Sale revenue and other income	01		113,207,470,202	22,232,430,687
Payments to supplier of goods and services	02		(79,573,897,122)	(13,854,931,720)
Payments to employees	03		(8,019,039,890)	(7,428,040,983)
Loan interest payments	04		(456,558,277)	(135,932,124)
Other income from operating activities	06		10,824,739,104	3,470,634,135
Other expenses for operating activities	07		(12,461,067,756)	(7,610,149,693)
Net cash flows from operating activities	20		23,521,646,261	(3,325,989,698)
II. Net cash flows from investing activities				
Expenditures on purchase and construction of fixed assets and long-term assets	21		(2,901,815,552)	(52,442,886)
Cash payments for lending and acquisition of debt securities of other entities	23		(24,800,000,000)	(1,000,000,000)
Recovery of loans, reselling debt instruments	24		3,700,000,000	
Proceeds from interests, dividends and distributed profits	27		15,485,528,219	2,409,866
Net cash flows from investing activities	30		(8,516,287,333)	(1,050,033,020)
III. Net cash flows from financing activities				
Proceeds from borrowings	33		30,000,000,000	3,999,495,337
Repayments from borrowings	34		(38,393,526,226)	(94,710,847)
Net cash flows from financing activities	40		(8,393,526,226)	3,904,784,490
Net cash flows during the period (50=20+30+40)	50		6,611,832,702	(471,238,228)
Cash and cash equivalents at the beginning of the period	60		3,880,232,295	7,936,705,792
Effect of exchange rate changes on the translation of foreign	61			
Cash and cash equivalents at the end of the period	70		10,492,064,997	7,465,467,564

Prepare

Phung Ngoc Dung

Chief Accountant

Pham Xuan Phuong



NOTES TO THE SEPARATE FINANCIAL STATEMENT

(The accompanying Notes are an integral part of the Financial Statements)

1. COMPANY INFORMATION

1.1 Structure of ownership

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

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

International Trade and Service Investment Joint Stock Company operates and was established under the Joint Stock Company Enterprise Registration Certificate No. 0100110052, converted from Business Registration Certificate No. 0104000354, initially registered on February 20th, 2006, and amended for the 16th time on August 4th, 2025, issued by the Department of Business Registration and Corporate Finance – Hanoi Department of Finance.

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

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

The abbreviated Company name is: INTERSERCO.

Head office address: No. 17 Pham Hung, My Dinh 2 Ward, Nam Tu Liem District, Hanoi City..

Company charter capital: VND 360,000,000,000 (Three hundred and sixty billion dong).

Legal representative:

Mr Phung Tien Toan - Chairman of the Board of Directors

Mr Vu Hoang Thao - General Directors

1.2 BUSINESS FIELD

The company operates in the fields of trade, services and construction.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

1.3 OPERATING INDUSTRIES

The Company's business activities include:

- Other supporting service activities for transportation
Details: Agency services; freight forwarding; logistics; other supporting services related to transportation not elsewhere classified.
- Other business support service activities not elsewhere classified
Details: Temporary import for re-export and transit services; duty-free trading; import and export of goods in which the Company is permitted to trade (as allowed by the State).
- Manufacture of wooden construction materials;
- Manufacture of other products of wood; manufacture of products from bamboo, rattan, straw, and plaiting materials;
- Manufacture of electronic components;
- Manufacture of consumer electronics;
- Manufacture of plywood, veneer sheets, laminated wood panels, and other thin boards;
- Manufacture of paper labels, cardboard labels, and paper/cardboard packaging;
- Construction of telecommunications and communication works;
- Construction of other civil engineering works;
- Wholesale of automobiles and other motor vehicles (excluding auction activities);
- Agency for automobiles and other motor vehicles (excluding auction activities);
- Wholesale of spare parts and accessories for automobiles and other motor vehicles (excluding auction activities);
- General wholesale trading (as permitted by the State);
- Freight transport by road;
- Other food service activities
(excluding bar, karaoke, and nightclub businesses);
- Beverage serving activities
(excluding bar, karaoke, and nightclub businesses);
- Web portals
(excluding press/journalism activities);
- Real estate business; trading in land use rights owned, used, or leased by the Company;
- Retail sale of passenger cars (up to 9 seats);
- Maintenance and repair of automobiles and other motor vehicles;
- Agency, brokerage, and auction of goods
(Details: Agency and brokerage services excluding brokerage of insurance, securities, real estate, and marriage brokerage involving foreign elements; excluding agency/brokerage of goods such as rice, cane sugar, beet sugar, tobacco and cigars, crude oil, refined petroleum, precious metals and gemstones, recorded media on all materials, books, newspapers and magazines, pharmaceuticals, explosives);
- Wholesale of other household goods;
- Wholesale of agricultural machinery, equipment, and spare parts;
- Wholesale of other machinery, equipment, and spare parts
Details: Wholesale of mining and construction machinery and equipment; electrical machinery and equipment and electrical materials; textile, garment, and footwear machinery and parts; office machinery and equipment; medical equipment;
- Other specialized wholesale not elsewhere classified
Details: Wholesale of fertilizers; wholesale of other chemicals (excluding chemicals prohibited by the State);
- Restaurants and mobile food service activities;
- Real estate consultancy, brokerage, and auction; auction of land use rights
Details: Real estate consultancy, brokerage, and auction services (excluding auction activities);
(The Company operates auction activities only in accordance with the auction practicing certificate of its legal representative).

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

1.3 OPERATING INDUSTRIES (CONTINUED)

- Architectural and related technical consultancy activities;
- Advertising (as permitted by the State);
- Organization of trade promotion and commercial introduction activities;
- Other mining and quarrying not elsewhere classified
Details: Mining, processing of minerals (excluding minerals prohibited by the State);
- Other passenger land transport
(Details: Multimodal transport services);
- Construction of processing and manufacturing facilities;
- Growing of fruit trees;
- Wholesale of construction materials and installation equipment (excluding precious metals and gemstones);
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, rattan) and live animals;
- Wholesale of rice, wheat, other grains, and flour;
- Wholesale of food products;
- Growing of spices, medicinal plants, and perennial aromatic plants;
- Crop production support activities;
- Post-harvest service activities;
- Forestry, forest care, and nursery of forest tree seedlings;
- Logging;
- Gathering of non-timber forest products;
- Mining and collection of hard coal;
- Mining and collection of lignite;
- Extraction of sand, stone, gravel, and clay;
- Processing and preservation of meat and meat products;
- Processing and preservation of fish and fish products;
- Processing and preservation of fruits and vegetables;
- Grain milling and production of flour;
- Manufacture of starch and starch products;
- Manufacture of wooden packaging;
- Manufacture of concrete and products of concrete, cement, and plaster;
- Wholesale of beverages;
- Wholesale of tobacco products;
- Wholesale of textiles, garments, and footwear;
- Wholesale of solid, liquid, and gaseous fuels and related products;
- Wholesale of metals and metal ores;
- Inland water freight transport;
- Warehousing and storage;
- Support activities for railway transport;
- Support activities for water transport;
- Support activities for air transport;
- Cargo handling;
- Support activities for road transport;
- Postal activities;
- Courier activities;
- Rental of motor vehicles;
- Packaging services;
- For conditional business lines, the Company shall operate only upon satisfying all conditions as prescribed by law.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

1.4 NORMAL OPERATING CYCLE

The Company's normal operating cycle is 12 months.

1.5 THE COMPANY STRUCTURE

Unit

A. Subsidiaries

Directly owned subsidiaries

1. Son Tay Port Joint Stock Company
2. Interserco My Dinh Joint Stock Company
3. International Manpower Supply And Trade Joint Stock Company

Subsidiary indirectly owned through Interserco My Dinh Joint Stock Company

1. Interserco - Vat Cach Logistics Limited Company

B. Joint ventures and associates

Joint ventures and directly owned associates

1. International Property Investment Corporation
2. International Human Resources Vocational College
3. Plummy Joint Venture Garment Company
4. Cgd Vietnam Construction Consulting Joint Stock Company
5. United Supply Chain Corporation
6. Viet Nam Icc Construction Joint Stock Company
7. Viet Nam Interserco Trading International Joint Stock Company
8. Curate IT Joint Stock Company

Joint ventures and associates indirectly owned through Son Tay Port Joint Stock Company

1. Hong Van Port Joint Stock Company
2. Concrete Son Tay Joint Stock Company

2. BASIS FOR PREPARING FINANCIAL STATEMENTS AND FINANCIAL YEAR

2.1 BASIS FOR PREPARING CONSOLIDATED FINANCIAL STATEMENTS

The accompanying financial statements are presented in Vietnamese Dong (VND), under the historical cost principle and in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements.

The Company's consolidated financial statements are prepared in accordance with the Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance guiding the Enterprise Accounting Regime.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

2.2 FISCAL YEAR

The Company's fiscal year begins on January 1st and ends on December 31 of the calendar year. This financial report is prepared for the period from January 1st, 2026 to March 31st, 2026.

3. SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in preparing these interim consolidated financial statements:

3.1 ACCOUNTING SYSTEM

The Company applies the Enterprise Accounting Regime as guided in Circular 99/2025/TT-BTC issued by the Ministry of Finance on October 22, 2025.

3.2 ACCOUNTING ESTIMATES

The preparation of the financial statements in accordance with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of revenues and expenses during the financial year. Actual results may differ from those estimates and assumptions.

3.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, bank deposits, deposits, short-term investments or highly liquid investments. Highly liquid investments are those with original maturities of no more than 03 months, which can be converted into known amounts of cash and are subject to insignificant risk of changes in value.

3.4 FINANCIAL INVESTMENTS

Investments in Subsidiaries and Associates are accounted for using the cost method; net profits distributed from Subsidiaries and Associates arising after the date of investment are recorded in the Income Statement. Other distributions (other than net profits) are considered as recovery of investments and are recorded as deductions from the cost of investment.

Other short-term and long-term investments are recorded and reflected in the Financial Statements according to the original cost method. When there is evidence of a decrease in the value of investments, the Company will consider setting up a provision for a decrease in the value of long-term financial investments for the lost value. In the absence of reference information to determine the level of decrease in the value of investments, the value of other long-term investments will still be recorded and reflected at the original cost in the Financial Statements.

Annual profits from financial investments are reflected in financial operating revenue..

3.5 ACCOUNTS RECEIVABLE

Receivables include: customer receivables, prepayments to vendors and other receivables at the reporting date.

Receivables are presented at cost less provision for doubtful debts. The provision for doubtful debts is set up by the Company for receivables that are overdue as stated in economic

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.5 ACCOUNTS RECEIVABLE (CONTINUED)

contracts, contract commitments or debt commitments, which the enterprise has requested many times but has not yet recovered. The determination of the overdue period of the receivable is determined based on the principal repayment period according to the original purchase and sale contract. not taking into account debt extensions between parties or for receivables that have not yet reached maturity but the debtor has gone bankrupt or is in the process of dissolution, is missing, has absconded and will be refunded when the debt is recovered. The increase or decrease in the provision for doubtful debts is accounted for in the business management expenses of the period.

3.6 INVENTORY

Inventories are measured at the lower of cost and net realizable value. The cost of inventories comprises all costs incurred in bringing the inventories to their present location and condition, including: purchase price, non-refundable taxes, transportation, handling, storage costs incurred in the purchase process, standard losses, and other costs directly attributable to the purchase of inventories.

The Company applies the perpetual inventory method to account for inventories. The selling price of inventories is calculated using the specific identification method..

Provision for inventory impairment (if any) of the Company is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory. Net realizable value is determined by the estimated selling price less the estimated costs of completion and costs to be incurred in marketing, selling and distribution. Increases or decreases in the provision for inventory impairment are recorded in the cost of goods sold in the period.

3.7 TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation..

The initial cost of tangible fixed assets comprises the purchase price and any other directly attributable costs of bringing the asset to working condition for its intended use..

For fixed assets that have been put into use but have not yet had an official settlement, the original value of fixed assets will be temporarily recorded as an increase and depreciation will be deducted. When there is an official settlement, the original value will be adjusted accordingly..

Costs related to tangible fixed assets arising after initial recognition must be recorded as production and business costs in the period, unless these costs are likely to make tangible fixed assets generate more economic benefits in the future than the initially assessed level of operation, then they are recorded as an increase in the original cost of tangible fixed assets..

Some assets are revalued when determining the enterprise value for equitization according to the enterprise value determination dossier for equitization as of December 31, 2014 and approved by the Hanoi People's Committee under Decision No. 6988/QD-UBND dated December 18, 2015.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The specific depreciation periods are as follows:

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.7 TANGIBLE FIXED ASSETS (CONTINUED)

<i>Asset Type</i>	<i>Time of use (years)</i>
- Buildings, structures	05 - 50
- Machinery and equipment	06 - 10
- Motor vehicles	06 - 10
- Office equipment	03 - 10
- Other fixed assets	04 - 25

3.8 INTANGIBLE FIXED ASSETS

Intangible fixed assets are stated at cost less accumulated depreciation.

The initial cost of intangible fixed assets comprises the purchase price and any other directly attributable costs of bringing the asset to working condition for its intended use.

Intangible fixed assets are computer software and parking control software. Intangible fixed assets are amortized using the straight-line method over their estimated useful lives. The specific amortization periods are as follows:

<i>Asset Type</i>	<i>Time of use (years)</i>
- Computer software	03 - 08
- Others	03 - 08

3.9 CONSTRUCTION IN PROGRESS

Construction in progress is recorded at cost, reflecting costs directly related (including related interest expenses in accordance with the Company's accounting policy) to assets under construction, machinery and equipment being installed for production, leasing and management purposes as well as costs related to repairs of fixed assets in progress. Depreciation of these assets is applied in the same way as other assets, starting when the assets are ready for use.

3.10 PREPAID EXPENSES

Long-term prepaid expenses include the remaining value of tools and supplies that do not qualify as fixed assets and other expenses that are assessed as being able to provide future economic benefits with a useful life of more than one year. These expenses are capitalized as long-term prepaid expenses and are allocated to production and business expenses, using the straight-line method in accordance with current accounting regulations. Other long-term prepaid expenses have an allocation period of no more than 03 years..

3.11 LIABILITIES PAYABLE

Liabilities are recorded at cost, including:

- Trade payables are commercial payables arising from transactions of purchasing goods and services.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.11 LIABILITIES PAYABLE (CONTINUED)

- Other payables include non-commercial payables not related to the purchase and sale of goods and services.

3.12. LOANS AND FINANCE LEASES

Loans and financial leasing debts are loans. Loans and financial leasing debts are monitored in detail for each lending entity, each debtor, each loan agreement and each type of borrowed asset; according to the repayment period of loans, financial leasing debts and in the original currency (if any). Loans with a remaining repayment period of more than 12 months from the reporting date are presented as long-term loans and financial leasing debts. Loans due for payment within the next 12 months from the reporting date are presented as short-term loans and financial leasing debts.

3.13. BORROWING COSTS

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Income earned on temporary investments from borrowings is deducted from the cost of those assets.

In case a separate loan is used only for the purpose of investing in the construction or production of an unfinished asset, the borrowing costs eligible for capitalization for that unfinished asset will be determined as the actual borrowing costs incurred from the loans minus (-) the income arising from the temporary investment activities of these loans.

3.14 ACCRUED EXPENSES

Accrued expenses are recorded based on reasonable estimates of the amount payable for goods and services used during the period due to lack of invoices or insufficient records.

3.15 OWNERS' EQUITY

According to Decision No. 6988/QĐ-UBND dated December 18, 2015 of the Hanoi People's Committee on approving the enterprise value and equitization plan of the International Investment, Trade and Service Company Limited, the total number of shares is 36,000,000, with a par value of VND 10,000/share. According to Decision No. 6955/QĐ-UBND dated December 16, 2016 on converting the International Investment, Trade and Service Company Limited into the International Investment, Trade and Service Joint Stock Company. In which, the State capital directly managed by the Hanoi People's Committee accounts for 45% of the charter capital, the capital of other shareholders accounts for 55% of the charter capital. On March 20, 2026, the Hanoi Stock Exchange conducted an auction to sell 45% of the shares owned by the Hanoi People's Committee. However, as of now, the procedures for transferring ownership to the successful bidders have not yet been completed.

3.16 RECOGNITION OF REVENUE AND EXPENSES

Revenue from sales of goods and rendering of services is recognized when the risks, rewards and ownership of the goods are transferred to the buyer; The company can obtain economic benefits and at the same time can determine the costs related to the sales transaction.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.16 RECOGNITION OF REVENUE AND EXPENSES)

Revenue from sales of products and goods

Revenue is recognized when the outcome of a transaction can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.

Revenue from sales is recognized when the goods are delivered and ownership has passed to the buyer, the customer accepts payment and the costs associated with the transaction can be measured reliably. Revenue is not recognized when there are significant uncertainties regarding the collectibility of the consideration due or the possible return of goods.

Service revenue

Revenue from providing services is recognized when the outcome of the transaction and the provision of services can be reliably determined, the Company is able to obtain economic benefits from this transaction (recognized when there is evidence of the service output completed at the end of the financial year) and the costs incurred and the costs to complete the service provision transaction can be determined.

In cases where the provision of services involves multiple accounting periods, revenue is determined based on the results of the work actually completed during the period..

No revenue is recognised when there is significant uncertainty regarding the recovery of the consideration due.

Construction contract revenue

In case the construction contract stipulates that the contractor is paid according to the value of the performed volume, when the results of the construction contract performance are reliably determined and confirmed by the customer, the revenue and expenses related to the contract are recorded corresponding to the completed work confirmed by the customer in the period reflected on the issued invoice.

Financial revenue

Financial revenue includes: interest on bank deposits, interest from investment activities, dividends, profits shared from investment activities. The Company records when revenue is determined relatively reliably and there is the ability to obtain economic benefits from that transaction..

Operating expenses arising from and related to the generation of revenue during the year are collected according to actual and estimated accounting periods.

3.17 TAXES AND OTHER PAYABLES TO GOVERNMENT BUDGET

Input VAT is accounted for using the deduction method..

The tax currently payable is based on taxable profit for the year. Taxable profit may differ from profit before tax as reported in the Income Statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are not taxable or deductible..

The current corporate income tax rate is 20%..

Taxable profit is determined based on the results of business operations after adjusting for non-taxable income and non-deductible expenses. The determination of taxable profit and current corporate income tax expense is based on current tax regulations. However, these regulations are subject to change from time to time and the final determination depends on the results of the examination by the competent tax authority..

Other taxes are implemented according to current regulations of the State.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.18. RELATED PARTIES

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties include:

- Enterprises that directly or indirectly through one or more intermediaries control, or are controlled by, or are under common control with the Company, including the parent company, subsidiaries, joint ventures, jointly controlled entities, and associated companies..
- Individuals owning, directly or indirectly, an interest in the voting power of the Reporting Enterprises that gives them significant influence over the Enterprises; and key management personnel having authority and responsibility for planning, directing and controlling the activities of the Company, including close members of the families of such individuals.
- Enterprises in which the above-mentioned individuals directly or indirectly hold voting rights or in which such persons can exercise significant influence over the enterprise.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

4. CASH AND CASH EQUIVALENTS

	31/03/2026	01/01/2026
	VND	VND
- Cash	208,331,887	128,731,256
- Bank deposits	10,283,733,110	3,751,501,039
+ VCB Bank – Hanoi Branch	2,442,763,874	1,728,545,021
+ TCB Bank – Hoang Quoc Viet Branch	7,342,171,791	1,938,598,730
+ Other banks	498,797,445	84,357,288
	<u>10,492,064,997</u>	<u>3,880,232,295</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

5. RECEIVABLES FROM CUSTOMERS

	31/03/2026		01/01/2026	
	Value in VND	Provision in VND	Value in VND	Provision in VND
a. Short-term	67,966,533,844	53,535,291,936	65,094,283,131	53,725,291,936
- Thien Tai Trading Transport and Export-Import Joint Stock	24,353,472,000	24,353,472,000	24,353,472,000	24,353,472,000
- Chien Thang Manganese Joint Stock Company	12,228,342,970	12,228,342,970	12,378,342,970	12,378,342,970
- Interserco VCI Joint Stock Company	579,288,000	579,288,000	579,288,000	579,288,000
- Da Nang Agricultural Materials Joint Stock Company NOII	3,060,000,000	-	3,060,000,000	-
- Construction Enterprise No.3- Branch of UDIC Urban- One member Limited Liability Company	6,440,269,832	6,440,269,832	6,440,269,832	6,440,269,832
- Viet Long Electric Machine Trading Joint Stock Company	5,788,373,827	5,788,373,827	5,828,373,827	5,828,373,827
- Binh Dien Fertilizer Joint Stock Company	2,161,339,200	-	-	-
- Interserco-CB Joint Stock Company	1,489,465,753	1,489,465,753	1,489,465,753	1,489,465,753
- Viet Nam Interserco Trading International Joint Stock Company	1,338,088,137	1,330,944,742	1,337,696,772	1,330,944,742
- Nam Vuong M.E&P Co., Ltd	1,037,862,545	1,037,862,545	1,037,862,545	1,037,862,545
- Mai Vu Joint Stock Company	885,080,000	-	2,164,800,000	-
- Canon Viet Nam Co., Ltd	859,543,571	-	920,572,195	-
- ALS Logistics Services Company Limited	707,124,000	-	300,654,500	-
- Pavico Packaging Co., Ltd	442,814,798	-	613,844,482	-
- Ha Linh Trading and Technology Joint Stock Company	243,459,761	-	243,459,761	-
- Vietnam Construction and Import-Export Joint Stock Corporation	287,272,267	287,272,267	287,272,267	287,272,267
- Interserco My Dinh Joint Stock Company	144,831,109	-	66,521,103	-
- Other Customers	6,352,009,450	-	3,992,387,124	-
b. Long-term receivables				
c. Receivables from related parties	1,614,356,665	1,300,387,242	1,518,421,661	1,300,387,242
- Interserco My Dinh Joint Stock Company	144,831,109	-	66,521,103	-
- Viet Nam Interserco Trading International Joint Stock Company	1,338,088,137	1,300,387,242	1,337,696,772	1,300,387,242
- CGD Vietnam Construction Consulting Joint Stock Company	126,426,285	-	111,811,586	-
- Lien Hop Supply Chain Joint Stock Company	645,365	-	421,874	-
- Khang Viet Ha Joint Stock Company	3,570,241	-	1,543,091	-
- Curate IT Joint Stock Company	795,528	-	427,235	-

In the total outstanding trade receivables, there is VND 52.394.347.194 of trade receivables that have been received when transferring from a state-owned enterprise to a Joint Stock Company according to the handover record of transfer of the State-Owned enterprise International Investment Trade and Service One Member Limited Liability Company to International Investment Trade and Service Joint Stock Company dated February 12, 2018.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

6. OTHER RECEIVABLES

	31/03/2026		01/01/2026	
	Value in VND	Provision in VND	Value in VND	Provision in VND
a. Short-term	49,588,525,870	3,567,398,935	48,238,707,421	3,923,084,208
- Deposits and Escrow	10,000,000		8,000,000	-
- Advances	44,147,642,958	-	42,908,255,212	-
+ Mr. Bui Si Minh	7,905,050,100	-	7,925,050,100	-
+ Mr. Nguyen Van Long	6,081,854,000	-	6,081,854,000	-
+ Ms. Nguyen Thi Thanh Huyen	11,030,316,969	-	10,286,580,169	-
+ Ms. Phung Ngoc Dung	5,501,024,580	-	5,501,024,580	-
+ Other Entities	13,629,397,309	-	3,974,823,443	-
- Payments made on behalf)	712,824,326	-	839,326,398	-
+ Canon Viet Nam Co.,Ltd	276,539,903	-	318,132,415	-
+ Panasonic Appliances Vietnam Company Limited	368,877,306	-	501,274,783	-
+ Other Entities	67,407,117	-	19,919,200	-
- Interest receivable from loans and deposits	480,376,712	-	98,458,906	-
+ National Citizen Commercial Joint Stock Bank (NCB) – Hanoi Branch	469,157,534	-	20,191,781	-
+ Son Tay Port Joint Stock Company	11,219,178	-	78,267,125	-
- Other short-term Receivables	4,237,681,874	3,567,398,935	4,384,666,905	3,923,084,208
+ Interserco My Dinh Joint Stock Company	1,233,571,568	750,730,349	1,135,741,679	750,730,349
+ Dong Gia Phat Investment and Development JSC	2,816,668,586	2,816,668,586	2,816,668,586	2,816,668,586
+ Fine Arts & Culture Development Investment Center	-	-	331,282,495	331,282,495
+ Son Tay Port Joint Stock Company	-	-	4,110,000	-
+ Other Entities	187,441,720	-	136,975,126	24,402,778
b. Long-term	7,100,000	-	7,100,000	-
- Deposits and Escrow	7,100,000	-	7,100,000	-
	<u>49,595,625,870</u>	<u>3,567,398,935</u>	<u>48,245,807,421</u>	<u>3,923,084,208</u>
c. Other Receivables from Related Parties	1,244,790,746	750,730,349	1,230,760,804	750,730,349
+ Interserco My Dinh Joint Stock Company	1,233,571,568	750,730,349	1,135,741,679	750,730,349
+ Son Tay Port Joint Stock Company	11,219,178	-	82,377,125	-
+ Hong Van Port Joint Stock Company	-	-	1,644,000	-
+ International Labor Supply and Trading JSC	-	-	10,998,000	-

In the total outstanding other receivables, there is VND 3.567.398.935 of other receivables that have been received when transferring from a state-owned enterprise to a Joint Stock Company according to the handover record of transfer of the State-Owned enterprise International Investment Trade and Service One Member Limited Liability Company to International Investment Trade and Service Joint Stock Company dated February 12, 2018.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

7. INVENTORY

	31/03/2026		01/01/2026	
	Cost	Provision in	Cost	Provision in
	VND	VND	VND	VND
- Work in Progress	1,993,038,422	-	1,729,598,150	-
	<u>1,993,038,422</u>	<u>-</u>	<u>1,729,598,150</u>	<u>-</u>

8. PREPAID EXPENSES PENDING ALLOCATION

	31/03/2026	01/01/2026
	VND	VND
Short-term Prepaid expenses pending allocation	519,785,025	615,990,123
- Short-term Prepaid expenses pending allocation	519,785,025	615,990,123
Long-term Prepaid expenses pending allocation	3,166,309,692	3,376,884,306
- Tools and Equipment	309,471,315	341,010,585
- Costs for Introducing ICD My Dinh Port at Duc Thuong	811,394,957	811,394,957
- Compensation for Crops	236,045,457	238,811,613
- Other long -term Prepaid expenses pending allocation	1,809,397,963	1,985,667,151
	<u>3,686,094,717</u>	<u>3,992,874,429</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

9. PREPAYMENTS TO SUPPLIERS

	31/03/2026		01/01/2026	
	Value in VND	Provision in VND	Value in VND	Provision in VND
Short-term Prepayments to supplier	15,253,967,797	5,465,599,530	43,734,546,039	5,465,599,530
- ICC Vietnam Construction Joint Stock Company	378,535,750	-	-	-
- Hanoi Construction and Investment Joint Stock Company	5,336,785,750	-	5,336,785,750	-
- KVN INVESTMENT LLC	4,722,879,570	4,722,879,570	4,722,879,570	4,722,879,570
- Viet Nam Investment and Construction Design Consulting Joint Stock Company	1,203,742,500	-	1,203,742,500	-
- Ha Noi Resource Survey and Real Estate Consulting Joint Stock Company	585,017,000	-	585,017,000	-
- Thuy Hoang Tien Transport Company	213,000,000	213,000,000	213,000,000	213,000,000
- IHL Machinery installation and handling Joint Stock Company	218,000,000	218,000,000	218,000,000	218,000,000
- Phu Khang Transport and Trading Joint Stock Company	128,000,000	128,000,000	128,000,000	128,000,000
- Dong Gia Phat Investment & Development Co., Ltd	111,719,960	111,719,960	111,719,960	111,719,960
- CGD Vietnam Construction Consulting Joint Stock Company	223,888,242	-	-	-
- Other Entities	2,132,399,025	72,000,000	31,215,401,259	125,000,000
Long-term Prepayments to supplier	-	-	-	-
	15,253,967,797	5,465,599,530	43,734,546,039	5,465,599,530

In the total outstanding repayments to suppliers, there is VND 5,443,599,530 of repayments to suppliers that have been received when transferring from a state-owned enterprise to a Joint Stock Company according to the handover record of transfer of the State-Owned enterprise International Investment Trade and Service One Member Limited Liability Company to International Investment Trade and Service Joint Stock Company dated February 12, 2018.

INTERNATIONAL INVESTMENT TRADE
AND SERVICE JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENT
For the accounting period Q1, 2026
Ending on March 31st, 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

10. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipment	Transport Vehicles	Equipment Tools and Management	Other Tangible Fixed Assets	Total
	VND	VND	VND	VND	VND	VND
COST						
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
Purchase during the year	-	-	-	-	-	-
Disposals, sales						
31/03/2026	82,184,742,311	3,331,402,749	5,473,691,770	488,714,058	775,364,969	92,253,915,857
ACCUMULATED DEPRECIATION						
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 during the year	387,094,788	34,336,341	125,852,673	7,391,892	31,274,445	585,950,139
Disposals, sales						-
31/03/2026	72,285,462,072	2,720,156,682	3,617,530,320	469,710,821	421,527,614	79,514,387,509
NET BOOK VALUE						
01/01/2026	10,286,375,027	645,582,408	1,982,014,123	26,395,129	385,111,800	13,325,478,487
31/03/2026	9,899,280,239	611,246,067	1,856,161,450	19,003,237	353,837,355	12,739,528,348

The historical cost of fully depreciated tangible fixed assets still in use as at 31/03/2026 was VND 38,482,399,406
The carrying value of tangible fixed assets pledged as collateral for loans as at 31/03/2026 was VND 877,297,205

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

11. INTANGIBLE FIXED ASSETS

Item	Computer Software VND	Total VND
COST		
01/01/2026	553,050,000	553,050,000
- Purchase during the year	-	-
31/03/2026	<u>553,050,000</u>	<u>553,050,000</u>
ACCUMULATED DEPRECIATION		
01/01/2026	492,360,000	492,360,000
- Depreciation during the year	8,032,500	8,032,500
31/03/2026	<u>500,392,500</u>	<u>500,392,500</u>
NET BOOK VALUE		
01/01/2026	<u>60,690,000</u>	<u>60,690,000</u>
31/03/2026	<u>52,657,500</u>	<u>52,657,500</u>

12. CONSTRUCTION IN PROGRESS

	31/03/2026 VND	01/01/2026 VND
Construction in progress	<u>276,178,736,200</u>	<u>271,601,399,855</u>
- Investment project for Constructing ICD My Dinh Dry Port at Duc Thuong commune, Hoai Duc District, Ha Noi (*)	276,178,736,200	271,601,399,855
	<u>276,178,736,200</u>	<u>271,601,399,855</u>

(*) The ICD Mỹ Đình Inland Port Construction Investment Project in Duc Thuong Commune, Hoai Duc District, Hanoi, commenced construction in February 2017 with an approved total investment of VND 1,598,494,510,000. The project implementation period was initially planned from February 2017 to Q4 2023. The project investment policy was adjusted according to Decision No. 4096/QĐ-UBND dated November 19th, 2021, of the Hanoi People's Committee, with a total investment of approximately VND 1,720.931 billion and a project timeline extended to Q4 2024. As of October 6, 2025, the project has been approved by the People's Committee of Hanoi City for the adjustment of the project's investment policy under Decision No. 5000/QĐ-UBND:

1. Time to adjust the project progress: Quarter IV/2027 to put the entire project into operation;
2. Total investment capital: 1,747,717 billion VND (increase of 26,786 billion VND);
3. Adjustment of project operation time: 50 years from the date the investor is decided to lease the land.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

13. FINANCIAL INVESTMENTS

	31/03/2026				01/01/2026			
	Owners hip ratio	Voting interest	Original cost in VND	Provision in VND	Owners hip ratio	Voting interest	Original cost in VND	Provision in VND
Name of Subsidiary			53,496,524,750				53,496,524,750	
- Son Tay Port Joint Stock Company	50.06%	50.06%	19,522,800,000	-	50.06%	50.06%	19,522,800,000	-
- Interserco My Dinh Joint Stock Company	58.65%	58.65%	18,673,724,750	-	58.65%	58.65%	18,673,724,750	-
- International Labor Supply and Trading Joint Stock Company	51.00%	51.00%	15,300,000,000	-	51.00%	51.00%	15,300,000,000	-
Name of Joint Ventures and Associates			64,339,760,581	21,992,439,481			64,339,760,581	21,992,439,481
- CGD Vietnam Construction Consulting Joint Stock Company	29.00%	29.00%	754,000,000	-	29.00%	29.00%	754,000,000	-
- International Real Estate Investment Joint Stock Company	39.26%	39.26%	9,754,973,518	8,817,125,247	39.26%	39.26%	9,754,973,518	8,817,125,247
- Interserco Viet Nam International Trading Joint Stock Company	47.00%	47.00%	30,550,000,000	-	47.00%	47.00%	30,550,000,000	-
- Hanoi International Human Resources Vocational School	30.00%	30.00%	4,500,000,000	2,733,918,433	30.00%	30.00%	4,500,000,000	2,733,918,433
- Plummy Joint Venture Garment Company			3,920,787,063	3,920,787,063			3,920,787,063	3,920,787,063
- United Supply Chain Joint Stock Company	49.00%	49.00%	9,800,000,000	4,860,862,659	49.00%	49.00%	9,800,000,000	4,860,862,659
- ICC Vienam Construction Joint Stock Company	30.60%	30.60%	3,060,000,000	1,470,391,012	30.60%	30.60%	3,060,000,000	1,470,391,012
- Curate IT Joint Stock Company	20.00%	20.00%	2,000,000,000	189,355,067	20.00%	20.00%	2,000,000,000	189,355,067

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

13. FINANCIAL INVESTMENTS (CONTINUED)

	31/03/2026				01/01/2026			
	Owners hip ratio	Voting interest	Original cost in VND	Provision in VND	Owners hip ratio	Voting interest	Original cost in VND	Provision in VND
<u>Investement in capital contribution to other units</u>			161,755,816,155	6,614,987,204			161,755,816,155	6,614,987,204
- Aviation Logistics Company (*)	5.59%	5.59%	43,719,756,997	-	5.59%	5.59%	43,719,756,997	-
- ASG Group Joint Stock Company (**)	0.94%	0.94%	6,058,759,158	-	0.94%	0.94%	6,058,759,158	-
- Su Pan 1 Hydroelectric Joint Stock Company	5.60%	5.60%	22,632,000,000	3,997,501,551	5.60%	5.60%	22,632,000,000	3,997,501,551
- Tay Ninh International Logistics Joint Stock Company	15.00%	15.00%	82,500,000,000	566,403,184	15.00%	15.00%	82,500,000,000	566,403,184
- Khang Viet Ha Joint Stock Company	4.90%	4.90%	6,845,300,000	2,051,082,469	4.90%	4.90%	6,845,300,000	2,051,082,469

(*) As of March 31st, 2026, the Company's shares at Aviation Logistics Company are 6,161,632 shares, par value VND 10.000/share.

(**) As of March 31st, 2026, the Company's shares at ASG Group Joint Stock Company are 851,462 shares, par value VND 10.000/share.

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NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

14. HELD-TO-MATURITY INVESTMENTS

	31/03/2026			01/01/2026		
	Original cost in	Recoverable value	Provision in	Original cost in	Recoverable value	Provision in
	VND	VND	VND	VND	VND	VND
Short-term	28,605,000,000	28,105,000,000	500,000,000	7,505,000,000	7,005,000,000	500,000,000
- Short-term loans	1,000,000,000	500,000,000	500,000,000	2,000,000,000	1,500,000,000	500,000,000
+ Interserco VCI Joint Stock Company (1)	500,000,000	-	500,000,000	500,000,000	-	500,000,000
+ Son Tay Port Joint Stock Company (2)	500,000,000	500,000,000	-	1,500,000,000	1,500,000,000	-
- Term deposits	27,605,000,000	27,605,000,000	-	5,505,000,000	5,505,000,000	-
+ National Citizen Commercial Joint Stock Bank (NCB) – Hanoi Branch (3)	27,600,000,000	27,600,000,000	-	5,500,000,000	5,500,000,000	-
+ Shinhan Bank Vietnam Limited Liability Company (4)	5,000,000	5,000,000	-	5,000,000	5,000,000	-
Loan receivables from Related Parties	500,000,000	500,000,000	-	1,500,000,000	1,500,000,000	-
- Son Tay Port Joint Stock Company (2)	500,000,000	500,000,000	-	1,500,000,000	1,500,000,000	-
<i>Supplementary information about Held-to-Maturity Investments</i>						
Short-term loans	Ngày hợp đồng	Ngày hết hạn		Tình trạng thu hồi		
- Interserco VCI Joint Stock Company (1)	20/04/2007	<12 months from the contract date		Not yet Collected		
- Son Tay Port Joint Stock Company (2)	15/04/2025	14/01/2026 and shall be automatically renewed if no contract liquidation		Still within contract term		

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

14. HELD-TO-MATURITY INVESTMENTS (CONTINUED)

(1) This is a loan agreement dated 20 April 2017 between International Investment, Trading and Services Joint Stock Company (the lender) and Interserco VCI Joint Stock Company (the borrower), under which the loan amount was VND 500 million. The interest rate was 7% per annum and the maximum loan term was 12 months. The Company has made an allowance for doubtful receivables in accordance with applicable regulations.

(2) This is Loan Agreement No. 01/2025/ILS-ILSW dated 15 April 2025 between International Investment, Trading and Services Joint Stock Company (the lender) and Son Tay Port Joint Stock Company (the borrower), with a loan amount of VND 2 billion. The interest rate is 6.5% per annum and the loan term is 9 months, from 15 April 2025 to 14 January 2026. Upon maturity, if the parties do not liquidate the contract, the agreement shall be automatically extended for an additional period of 6 months. Such extensions may be made multiple times until the parties execute the contract liquidation. In August 2025, Son Tay Port Joint Stock Company repaid VND 500.000.000, In January 2026, Son Tay Port Joint Stock Company repaid VND 1.000.000.000. As at 31 March 2026, the outstanding loan balance amounted to VND 500.000.000.

(3) Term Deposit Contract No. 53/25/HDTG/208-9258 dated December 12, 2025 between National Citizen Commercial Joint Stock Bank (NCB) and International Investment Trading and Services Joint Stock Company, with an amount of VND 5,500,000,000. The deposit term is 6 months, with an interest rate of 6.7% /year, from December 12, 2025 to June 12, 2026. Interest is payable at maturity.

Term Deposit Contract No. 02/26/HDTG/208-9258 dated January 16, 2026 between National Citizen Commercial Joint Stock Bank (NCB) and International Investment Trading and Services Joint Stock Company, with an amount of VND 20,200,000,000. The deposit term is 6 months, with an interest rate of 7.7% /year, from January 16, 2026 to July 16, 2026. Interest is payable at maturity. On February 9, 2026, the Company made an early withdrawal of VND 2,700,000,000.

Term Deposit Contract No. 03/26/HDTG/208-9258 dated January 16, 2026 between National Citizen Commercial Joint Stock Bank (NCB) and International Investment Trading and Services Joint Stock Company, with an amount of VND 4,600,000,000. The deposit term is 6 months, with an interest rate of 7.7% /year, from January 16, 2026 to July 16, 2026. Interest is payable at maturity.

(4) 12-month term deposit contract between Shinhan Bank Vietnam Limited Liability Company and International Investment Trading and Services Joint Stock Company for an amount of VND 5,000,000, from October 4, 2025 to October 4, 2026, with an interest rate of 4.2% /year.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

15. TRADE PAYABLES

	31/03/2026		01/01/2026	
	Value VND	Repayable amount VND	Value VND	Repayable amount VND
a. Short-term payables to suppliers	14,629,794,678	14,629,794,678	8,006,484,725	8,006,484,725
- Interserco My Dinh Joint Stock Company	2,176,552,705	2,176,552,705	473,798,299	473,798,299
- Hangzhou bestway imp & exp co., ltd	9,296,061,272	9,296,061,272	4,949,589,313	4,949,589,313
- Technology Amy Vietnam Company Limited	960,627,600	960,627,600	-	-
- Branch of Dong Do Maritime Joint Stock Company in Hai Phong	30,185,001	30,185,001	193,643,001	193,643,001
- Logistics Export-Import Co, Ltd	352,740,000	352,740,000	398,400,000	398,400,000
- Hong Van Port Joint Stock Company	9,720,000	9,720,000	58,706,566	58,706,566
- Diep Lam Anh Trading and Transport Services Company Limited	445,339,080	445,339,080	332,694,000	332,694,000
- CGD Vietnam Construction Consulting Joint Stock Company	-	-	393,511,758	393,511,758
- CMC Logistics Company Limited	254,988,000	254,988,000	-	-
- Other parties	1,103,581,020	1,103,581,020	1,206,141,788	1,206,141,788
b. Long-term payables to suppliers	4,820,660,520	4,820,660,520	4,820,660,520	4,820,660,520
- Changlin Co., Ltd	4,820,660,520	4,820,660,520	4,820,660,520	4,820,660,520
	19,450,455,198	19,450,455,198	12,827,145,245	12,827,145,245
c. Payables to related parties	2,315,281,307	2,315,281,307	1,211,985,174	1,211,985,174
- ICC Vienam Construction Joint Stock Company	-	-	221,464,250	221,464,250
- Interserco My Dinh Joint Stock Company	2,176,552,705	2,176,552,705	473,798,299	473,798,299
- Hong Van Port Joint Stock Company	9,720,000	9,720,000	58,706,566	58,706,566
- Aviation Logistics Company	129,008,602	129,008,602	64,504,301	64,504,301
- CGD Vietnam Construction Consulting Joint Stock Company	-	-	393,511,758	393,511,758

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

16. TAXES AND STATE PAYABLES/RECOVERIES

	01/01/2026	Amount payable in the year	Amount paid in the year	31/03/2026
	VND	VND	VND	
- Output Value added Tax	139,180,999	947,851,320	598,890,208	488,142,111
- Import-Export Tax	(37,758,123)		-	(37,758,123)
- Corporate Income Tax	(815,538,025)		-	(815,538,025)
- Personal Income Tax	-	321,190,432	223,893,183	97,297,249
- Land Tax, Land Rental	(273,348,089)	2,783,620,664	30,117,827	2,480,154,748
- Other taxes	-		-	-
	<u>(987,463,238)</u>	<u>4,052,662,416</u>	<u>852,901,218</u>	<u>2,212,297,960</u>
In which:				
- Receivables	1,126,644,237			853,296,148
- Payables	139,180,999			3,065,594,108

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

17. ACCRUED EXPENSES

	31/03/2026	01/01/2026
	VND	VND
a. Short- term	10,679,843,090	10,535,077,003
- Interest expenses	9,832,846,879	9,815,653,846
+ Mr. Nguyen Minh Tuan	9,693,784,056	9,693,784,056
+ Other entities	139,062,823	121,869,790
- Other accrued expenses	846,996,211	719,423,157
b. Long - term	-	-
c. Accrued expenses to related parties	19,722,950	19,722,950
Interserco My Dinh Joint Stock Company	11,270,257	11,270,257
Interserco Viet Nam International Trading Joint Stock Company	8,452,693	8,452,693

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

18. OTHER PAYABLES

	31/03/2026	01/01/2026
	VND	VND
a. Short - term	30,073,255,683	30,849,336,739
- Trade union fund	38,855,250	-
- Business cooperation funds	2,847,807,242	2,847,807,242
+ Interserco Viet Nam International Trading 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
Payable land tax	121,766,193	817,941,903
+ Interserco Viet Nam International Trading Joint Stock Company	65,654,708	409,065,325
+ Aviation Logistics Company (1)	56,111,485	408,876,578
- Other payables	27,064,826,998	27,183,587,594
+ Vietnam Development bank (2)	25,481,077,208	25,481,077,208
+ Agricultural bank of Hoai Duc	94,250,000	94,250,000
+ Investment and Development bank - Ha Dong Branch	189,545,619	189,545,619
+ Other entities	1,299,954,171	1,418,714,767
b. Long -term	238,089,946,111	238,065,483,111
- Long-term deposits and bets	66,971,157,993	66,946,694,993
- Other payables		
+ Interserco Viet Nam International Trading Joint Stock Company (1)	45,203,127,617	45,203,127,617
+ Aviation Logistics Company (1)	35,493,704,528	35,493,704,528
+ International trade and services investment Joint Stock Company (1)	3,114,611,124	3,114,611,124
+ Interserco My Dinh Joint Stock Company (1)	11,307,344,849	11,307,344,849
+ Mr. Nguyen Duc Truong	76,000,000,000	76,000,000,000
c. Payables to related parties	155,591,379,644	156,287,555,354
- Interserco My Dinh Joint Stock Company	17,187,569,733	17,187,569,733
- Aviation Logistics Company	76,844,077,586	77,196,842,679
- Interserco Viet Nam International Trading Joint Stock Company	61,559,732,325	61,903,142,942

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

18. OTHER PAYABLES (CONTINUED)

(1): According to Official Dispatch No. 2998/STC-TCDN dated May 30th, 2016 of the Hanoi Department of Finance and Official Dispatch No. 3580/UBND-KT dated June 15, 2016 of the Hanoi People's Committee, the International Investment, Trade and Service Company Limited is responsible for:

- Manage, account for and use for the right purpose the amount of VND 145,218,105,584 (after deducting the value of assets to contribute capital to the Joint Stock Company, which are houses and architectural works on the land, which is VND 34,781,894,416) supported by partners for relocation costs, compensation and advantages of exploiting assets on the land when implementing the project at 17 Pham Hung Street, Cau Giay Ward, Hanoi City according to regulations. In which, the compensation value and relocation support costs for companies currently operating at the land plot at 17 Pham Hung, Hanoi are specifically as follows:

Content	Interserco My Dinh Joint Stock Company	International Investment Trade And Service Joint Stock Company (*)	Aviation Logistics Corporation	Viet Nam Interserco Trading International Joint Stock Company
Compensation for houses and structures on 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 breach of contract			3,250,320,000	
Relocation support costs	3,927,255,791	3,114,611,124	10,976,886,279	1,349,462,407
Total	11,307,344,849	3,114,611,124	35,493,704,528	45,203,127,617

(*) This is International Investment, Trade and Service Company Limited after officially becoming a Joint Stock Company.

(2) See note 20.1 of the notes to the financial statements.

(3) This is Business Cooperation Contract No. 01/2024/BCC/ILS-NDT dated 30 November 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 Tay Ninh, with details as follows:

- Total investment value: VND 82.500.000.000, equivalent to 15% of the charter capital of the economic organization implementing the project;
- Capital contribution ratio:
 - Mr. Nguyen Duc Truong contributes cash of VND 76.000.000.000, equivalent to 92.12% of the total investment value;
 - International Investment, Trading and Services Joint Stock Company contributes cash of VND 6.500.000.000, equivalent to 7.88% of the total investment value;
- Contract term: 5 years from the date of execution of this contract;
- Profits or losses and risks shall be shared in proportion to the capital contribution under this contract.

**INTERNATIONAL INVESTMENT TRADE
AND SERVICE JOINT STOCK COMPANY**

SEPARATE FINANCIAL STATEMENT

For the accounting period Q1, 2026

Ending on March 31st, 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

19. NON-PERFORMING LOANS

	31/03/2026			01/01/2026		
	Original cost in	Recoverable value	Provision in	Original cost in	Recoverable value	Provision in
	VND	VND	VND	VND	VND	VND
- Receivables from customers	53,542,435,331	7,143,395	53,535,291,936	53,732,043,966	6,752,030	53,725,291,936
+ Thien Tai Trading Transport and Export-Import Joint Stock	24,353,472,000	-	24,353,472,000	24,353,472,000	-	24,353,472,000
+ Chien Thang Manganese Joint Stock Company	12,228,342,970	-	12,228,342,970	12,378,342,970	-	12,378,342,970
+ Viet Long Electric Machine Trading Joint Stock Company	5,788,373,827	-	5,788,373,827	5,828,373,827	-	5,828,373,827
+ Nam Vuong M.E&P Co., Ltd	1,037,862,545	-	1,037,862,545	1,037,862,545	-	1,037,862,545
+ Interserco-CB Joint Stock Company	1,489,465,753	-	1,489,465,753	1,489,465,753	-	1,489,465,753
+ Interserco VCI Joint Stock Company	579,288,000	-	579,288,000	579,288,000	-	579,288,000
+ Vietnam Construction and Import-Export Joint Stock Corporation	287,272,267	-	287,272,267	287,272,267	-	287,272,267
+ Construction Enterprise No.3- Branch of UDIC Urban- One member Limited Liability Company	6,440,269,832	-	6,440,269,832	6,440,269,832	-	6,440,269,832
+ Viet Nam Interserco Trading International Joint Stock Company	1,338,088,137	7,143,395	1,330,944,742	1,337,696,772	6,752,030	1,330,944,742
- Advances to Suppliers	5,465,599,530	-	5,465,599,530	5,465,599,530	-	5,465,599,530
+ KVN INVESTMENT LLC	4,722,879,570	-	4,722,879,570	4,722,879,570	-	4,722,879,570
+ Gia Pham International Law Company Limited	22,000,000	-	22,000,000	22,000,000	-	22,000,000
+ THL Machinery installation and handling Joint Stock Company	218,000,000	-	218,000,000	218,000,000	-	218,000,000
+ Nam Nhat Company Limited	50,000,000	-	50,000,000	50,000,000	-	50,000,000
+ Phu Khang Transport and Trading Joint Stock Company	128,000,000	-	128,000,000	128,000,000	-	128,000,000
+ Thuy Hoang Tien Transport Company	213,000,000	-	213,000,000	213,000,000	-	213,000,000
+ Dong Gia Phat Investment & Development Co., Ltd	111,719,960	-	111,719,960	111,719,960	-	111,719,960
- Short-term held-to-maturity investments	500,000,000	-	500,000,000	500,000,000	-	500,000,000
+ Interserco VCI Joint Stock Company	500,000,000	-	500,000,000	500,000,000	-	500,000,000
- Other short-term receivables	4,050,240,154	482,841,219	3,567,398,935	4,308,095,538	385,011,330	3,923,084,208
+ Dong Gia Phat Investment & Development Co., Ltd	2,816,668,586	-	2,816,668,586	2,816,668,586	-	2,816,668,586
+ Interserco My Dinh Joint Stock Company	1,233,571,568	482,841,219	750,730,349	1,135,741,679	385,011,330	750,730,349
+ Other parties	-	-	-	355,685,273	-	355,685,273

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

20. BORROWINGS AND FINANCE LEASE LIABILITIES

	31/03/2026		During of period		01/01/2026	
	Value	Repayable amount	Increase	Decrease	Value	Repayable amount
	VND	VND	VND	VND	VND	VND
Short-term loans	2,402,101,379	2,402,101,379	30,000,000,000	37,382,525,516	9,784,626,895	9,784,626,895
- Center for fine Arts & Cultural Development Investment	192,101,379	192,101,379	-	-	192,101,379	192,101,379
- Mr. Nguyen Duc Truong (2)	1,710,000,000	1,710,000,000	-	-	1,710,000,000	1,710,000,000
- Mr. Phung Anh Tien (4)	500,000,000	500,000,000	-	-	500,000,000	500,000,000
- Vietnam Development Bank -Transation Office I-Hoai Duc Transaction Office (5)	-	-	26,500,000,000	33,882,525,516	7,382,525,516	7,382,525,516
- National Citizen Commercial Joint Stock Bank (NCB) – Hanoi Branch	-	-	3,500,000,000	3,500,000,000	-	-
Long- term loans due	3,033,002,130	3,033,002,130	-	1,011,000,710	4,044,002,840	4,044,002,840
- Shinhan Bank Vietnam Limited (3)	116,557,380	116,557,380	-	38,852,460	155,409,840	155,409,840
- Vietnam Development Bank -Transation Office I-Hoai Duc Transaction Office (5)	2,916,444,750	2,916,444,750	-	972,148,250	3,888,593,000	3,888,593,000
Long-term loans	14,550,357,277	14,550,357,277	-	-	14,550,357,277	14,550,357,277
- Shinhan Bank Vietnam Limited (3)	440,327,860	440,327,860	-	-	440,327,860	440,327,860
- Vietnam Development Bank -Transation Office I-Ha Dong Transaction Office (1)	499,953,917	499,953,917	-	-	499,953,917	499,953,917
- Vietnam Development Bank -Transation Office I-Hoai Duc Transaction Office (5)	13,610,075,500	13,610,075,500	-	-	13,610,075,500	13,610,075,500
Total loans	19,985,460,786	19,985,460,786	30,000,000,000	38,393,526,226	28,378,987,012	28,378,987,012

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

20. BORROWINGS AND FINANCE LEASE LIABILITIES

1) The principal debt of Dan Hoai Silk Enterprise (in 1997, transferred to Ha Tay Shoe Company, now transferred to International Trade and Services Investment Company Limited) borrowed from Ha Tay Investment and Development Bank Branch (now Ha Tay Investment and Development Joint Stock Commercial Bank

(2) Loan contract No. 01/HD/2025/ILS-NDT dated March 14th, 2024 between International Trade and Services Investment Joint Stock Company and Mr. Nguyen Duc Truong with a loan amount of VND 1.710,000,000, loan term is 05 years, loan interest rate is 5%/year.

(3) Contract No. SHBVN/MD/2024-HĐTD-29613 dated October 3, 2024 between Shinhan Bank Vietnam Limited - Pham Hung Branch - My Dinh Transaction Office and International Trade and Services Investment Joint Stock Company, loan amount is 790.000.000 VND, loan term is 05 years, interest rate is 7.3%/year, loan purpose is to buy a car; The principal repayment is made on a monthly basis (in equal installments with equal principal amounts). The collateral is a motor vehicle with license plate No. 30L-661.78

(4) Loan contract No. 01/2024/HDVV/ILS-PAT dated December 31st, 2024, between International Trade and Services Investment Joint Stock Company and Mr. Phùng Anh Tiến, with a loan amount of VND 500,000,000. The loan term is 3 months from the date the borrower receives the funds. The annual interest rate is 5%, and interest shall be paid every 3 months on the last day of each payment period.

(5) Credit contract No. 01/2025/2257299/HĐTD dated April 18, 2025 between Vietnam Joint Stock Commercial Bank for Investment and Development - Hoai Duc Branch and International Investment, Trade and Service Joint Stock Company with an amount of VND 19,442,965,000, loan term of 60 months, interest rate of 6.5% for compensation for protection and development of rice-growing land, site clearance for moving 110KV transmission line to implement the investment project to build ICD My Dinh dry port in Duc Thuong commune, Hoai Duc, Hanoi. The principal is repayable in 20 installments, each installment payable every three months on the 25th day of the month. The first principal repayment installment is due on 25 September 2025, with an installment amount of VND 972.148.250. As at 31 March 2026, the outstanding principal balance under this agreement amounted to VND 16.526.520.250.

Credit Line Agreement No. 02/2025/2257299/HĐTD dated 18 April 2025 entered into between the Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoai Duc Branch and International Trade and Services Investment Joint Stock Company, with a credit limit of VND 50.000.000.000. The purpose of the loan is to provide short-term financing for working capital supplementation, opening letters of credit (L/Cs), and issuance of guarantees in support of the customer's logistics and trading business activities (excluding financing for financial investments, lending activities, fixed asset investments, or funding of costs related to medium- and long-term projects).

– On 30 October 2025, the Company borrowed VND 5.337.921.066 to pay annual land rental in accordance with Notice No. 11309/TB-CCTKV01-QLĐ dated 29 April 2025 and Notice No. 6954/TB-CCTKV01-QLĐ dated 25 April 2025. The loan term was 165 days from the disbursement date, with an in-term interest rate of 5.9% per annum. The maturity date is 13 April 2026.

– On 27 November 2025, the Company borrowed VND 2.044.604.450 to pay annual land rental in accordance with Notice No. 11309/TB-CCTKV01-QLĐ dated 29 April 2025 and Decision No. 26486/QĐ-HAN-QLĐ dated 28 October 2025. The loan term was 165 days from the disbursement date, with an in-term interest rate of 7% per annum. The maturity date is 11 May 2026.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

20. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

- On February 26, 2026, International Investment Trading and Services Joint Stock Company borrowed VND 26,500,000,000 to pay for steel under Contract No. 01-2026/VTM-ILS with Viet Trung Minerals and Metallurgy Company Limited. The loan term was 165 days from the disbursement date, with an in-term interest rate of 7.7% per annum. On March 5, 2026, the Company fully repaid both principal and interest of this loan.

21. REVENUE PENDING ALLOCATION

	31/03/2026 VND	01/01/2026 VND
a. Short - term	510,396,000	100,008,000
+ B&Q Vietnam Pharmaceutical Joint Stock Company	19,440,000	-
+ Son Tay Port Joint Stock Company	56,700,000	-
+ Minh Hai Industrial Equipment Joint Stock Company	33,750,000	-
+ Duan Minh Transport Company Limited	67,200,000	-
+ Hong Van Port Joint Stock Company	37,800,000	-
+ Interserco My Dinh Joint Stock Company	56,700,000	-
+ International Labor Supply and Trading Joint Stock Company	81,900,000	-
+ Interserco Viet Nam International Trading Joint Stock Company	81,900,000	-
+ Curate IT Joint Stock Company	75,006,000	100,008,000
b. Long - term	296,199,455	296,199,455
+ Curate IT Joint Stock Company	296,199,455	296,199,455
c. Receivables from related parties	371,205,455	396,207,455
Curate IT Joint Stock Company	371,205,455	396,207,455

22. OWNERS' EQUITY

22.1 STATEMENT OF CHANGES IN EQUITY

Item	Owner's invested capital	Undistributed after tax	Total
		profit (*)	
	VND	VND	VND
01/01/2026	360,000,000,000	(48,235,084,614)	311,764,915,386
- Profit in the current year	-	18,393,273,462	18,393,273,462
31/03/2026	360,000,000,000	(29,841,811,152)	330,158,188,848

(*) According to Decision 6988/QĐ-UBND dated December 18th, 2015 of Hanoi People's Committee approving the Enterprise value and equitization plan of International Investment, Trade and Service Company Limited: "Reducing losses in 2014 from the source of interest payments to the Bank in the amount of VND 23.700.359.093. The Company is responsible for preparing documents and procedures to request the Vietnam Development Bank to consider and process the cancellation of interest payments according to regulations". Up to now, the Company has prepared documents and completed these procedures but is waiting for the Ministry of Finance and the Vietnam Development Bank to resolve.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

22.2 DETAILS OF OWNERS' EQUITY

	31/03/2026		01/01/2026	
	Total contributed Capital	Capital Contribution Ratio	Total contributed Capital	Capital Contribution Ratio
	VND	%	VND	%
State capital has been divested to other investors, but the ownership transfer procedures have not yet been completed.	162,000,000,000	45.00%	162,000,000,000	45.00%
Capital Contribution from other entities	198,000,000,000	55.00%	198,000,000,000	55.00%
+ Aviation Logistics Company	97,200,000,000	27.00%	97,200,000,000	27.00%
+ Other entities	100,800,000,000	28.00%	100,800,000,000	28.00%
	<u>360,000,000,000</u>	<u>100%</u>	<u>360,000,000,000</u>	<u>100%</u>

22.3 CHANGES OF OWNERS' EQUITY

	31/03/2026 VND	01/01/2026 VND
- Opening capital contribution	360,000,000,000	360,000,000,000
- Closing capital contribution	360,000,000,000	360,000,000,000

22.4 SHARES

	31/03/2026 Shares	01/01/2026 Shares
- Number of shares registered for issuance	36,000,000	36,000,000
- Number of shares sold to the public	36,000,000	36,000,000
+ Common shares	36,000,000	36,000,000
+ Preferred shares	-	-
- Number of shares outstanding	36,000,000	36,000,000
+ Common shares	36,000,000	36,000,000
+ Preferred shares	-	-
- Par value of outstanding shares (VND/CP)	10,000	10,000



NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

23. OFF BALANCE SHEET ITEMS

	<u>31/03/2026</u>	<u>01/01/2026</u>
- United states dollar (USD)	1,870.16	1,891.63
- Japanese Yen (JPY)	21,694.00	23,509.00

24. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	<u>From 01/01/2026 to 31/03/2026 VND</u>	<u>From 01/01/2025 to 31/03/2025 VND</u>
Revenue from sales of goods and provision of services	114,622,286,775	21,231,022,962
- Revenue from Sales	98,183,990,155	4,115,293,800
- Revenue from Service Provision	16,438,296,620	17,115,729,162
 Revenue from Related Parties	 55,845,061,527	 334,412,646
- Son Tay Port Joint Stock Company	11,236,768,200	18,900,000
- Interserco My Dinh Joint Stock Company	237,795,153	210,650,653
- CGD Vietnam Construction Consulting Joint Stock Company	13,532,128	14,029,660
- United Supply Chain Joint Stock Company	1,306,360	9,287,434
- International Labor Supply and Trading Joint Stock Company	27,485,460	27,464,824
- Interserco Vietnam International Trading Joint Stock Company	46,507,519	44,182,614
- Hong Van Port Joint Stock Company	44,250,280,200	-
- Khang Viet Ha Joint Stock Company	4,936,427	9,897,461
- Curate IT Joint Stock Company	26,450,080	-

25. COST OF GOODS SOLD

	<u>From 01/01/2026 to 31/03/2026 VND</u>	<u>From 01/01/2025 to 31/03/2025 VND</u>
- Cost of Goods Sold	97,613,203,149	4,028,782,200
- Cost of Services Provided	11,101,759,939	13,686,074,420
	<u>108,714,963,088</u>	<u>17,714,856,620</u>
 Cost of goods sold from related parties	 2,524,041,091	 1,016,865,083
- Interserco My Dinh Joint Stock Company	2,303,633,986	841,775,243
- Interserco Vietnam International Trading Joint Stock Company	-	88,363,635
- Aviation Logistics Company	59,726,205	59,726,205
- Hong Van Port Joint Stock Company	160,680,900	27,000,000

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

26. FINANCIAL INCOME

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
- Interest from deposits and loans	463,366,025	2,409,866
- Dividends and profits shared	15,404,080,000	-
- Other financial income	440,123,400	-
	<u>16,307,569,425</u>	<u>2,409,866</u>
Finance income from related parties	15,415,299,178	-
- Aviation Logistics Company	15,404,080,000	-
- Son Tay Port Joint Stock Company	11,219,178	-

27. FINANCIAL EXPENSES

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
- Interest expenses	194,505,053	686,941,492
- Lỗ chênh lệch tỷ giá phát sinh trong kỳ	-	-
- Foreign exchange rate revaluation losses	-	-
- Provision for investment losses	-	-
- Other financial expenses	117,030,900	-
	<u>311,535,953</u>	<u>686,941,492</u>
Financial expenses from related parties	-	533,835,616
- Interserco Vietnam International Trading Joint Stock Company	-	533,835,616

28. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
a. Selling Expenses	-	-
b. Administrative Expenses	3,510,084,226	4,200,178,553
- Management staff costs	2,680,288,649	3,092,143,304
- Reversal of provisions for doubtful receivables	(545,685,273)	(40,000,000)
- Provision for doubtful receivables	-	-
- Other administrative expenses	1,375,480,850	1,148,035,249

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

29. OTHER INCOME

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
- Other items	530	-
	<u>530</u>	<u>-</u>

30. OTHER EXPENSES

	From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
- Fines and tax arrears	-	16,200
- Other expenses	1	34,165,804
	<u>1</u>	<u>34,182,004</u>

31. SALARY, REMUNERATION OF BOARD OF DIRECTORS AND EXECUTIVE BOARD

		From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
a. Remuneration for board of Management		90,000,000	90,000,000
- Mr. Phung Tien Toan	Chairman	30,000,000	30,000,000
- Mr. Nguyen Thai Hoa	Member	15,000,000	15,000,000
- Mr. Nguyen Van Thinh	Member	15,000,000	15,000,000
- Ms. Phung Thuy Hoa	Member	15,000,000	15,000,000
- Mr. Trieu Van Bang	Member	15,000,000	15,000,000
b. Remuneration for board of Supervisors		48,000,000	48,000,000
- Ms. Ngo Thị Hoang Yen	Head of Supervisors board	15,000,000	15,000,000
- Mr. Nguyen Trung Dung	Member	12,000,000	12,000,000
- Ms. Nguyen Minh Hao	Member	12,000,000	12,000,000
- Ms. Nguyen Thi Huong	Secretary	9,000,000	9,000,000
c. Salaries and bonuses of the board of general Directors and other executives		733,655,000	726,189,000
- Mr. Phung Tien Toan	Chairman of the board	234,830,000	235,830,000
- Mr. Vu Hoang Thao	General Director	193,315,000	190,359,000
- Ms. Phung Thuy Hoa	Deputy General director	150,635,000	149,397,000
- Mr. Trieu Van Bang	Deputy General director	154,875,000	150,603,000

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

32. OTHER INFORMATION

According to the joint venture cooperation principle contract No. 09/2011/HDLD/AZ-INTERSERCO dated March 30th, 2011 signed between AZ Real Estate Joint Stock Company (Party A) and International Investment, Trade and Service One Member Co., Ltd. (Party B) and Ms. Pham Thi Hanh (Party C), the Parties agree to jointly establish a company to carry out the procedures for applying for investment project permits, construction and management of the City Of Dreams high-end apartment and commercial complex project on a land area of approximately 38,000 m² at 17 Pham Hung Street, Tu Liem, Hanoi. After the Hanoi People's Committee approves the policy of converting the land use purpose and establishing an investment project at 17 Pham Hung Street, Tu Liem, Hanoi, the Parties will contribute shares to establish a joint stock company and establish an investment project at the above address. Accordingly, Party A and Party C are responsible for preparing the project, completing the procedures according to regulations and submitting them to competent authorities for approval. After the project is approved for detailed planning 1/500, Party B must complete the preparation of a detailed project for the relocation of the ICD port outside of Ring Road 4 (in Duc Thuong, Hoai Duc, Hanoi). According to the project implementation progress, it is expected that the project will be constructed in stages in accordance with the completed relocation site, starting from December 2012. According to Contract Appendix No. 02 dated March 6th, 2016, Party C has been transferred to Ms. Ta Thi Thuy Trang. Up to now, the project has not been approved by the Hanoi People's Committee for investment policy.

According to Document No. 3580/UBND-KT dated June 15th, 2016 of the Hanoi People's Committee on capital contribution to establish Vimediland Real Estate Investment Joint Stock Company by International Investment, Trade and Service One Member Company Limited: "After consideration, the City People's Committee has the following opinion: Approve the proposal of the Department of Finance in Official Dispatch No. 2998/STC-TCDN dated May 30th, 2016; allow International Investment, Trade and Service One Member Company Limited to contribute capital to establish Vimediland Real Estate Investment Joint Stock Company to implement the City Of Dreams Commercial Complex and Luxury Apartment project according to the planning at No. 17 Pham Hung Street, My Dinh II Ward, Nam Tu Liem District, Hanoi City, with the charter capital of the joint stock company being 290 billion VND (Two hundred and ninety billion VND). In which, International Investment, Trade and Service Company Limited contributes 26% of charter capital, equivalent to VND 75,400,000,000 (Seventy-five billion, four hundred million VND) in assets on land, the value of the advantage of the right to exploit assets on land at No. 17 Pham Hung Street, My Dinh II Ward, Nam Tu Liem District, Hanoi City and from the source of money compensated and supported by other partners".

33. COMPARATIVE FIGURES

Comparative figures on the Balance Sheet are figures on the audited Separate Financial Statements for the fiscal year ending December 31st, 2025 and the separate financial statements for the 1st quarter of 2025 ending March 31th, 2025.

Prepare

Phung Ngoc Dung

Chief Accountant

Pham Xuan Phuong

Hà Nội, April 25th, 2026
General Director

Vu Hoang Thao
