

PORTSERCO LOGISTICS JOINT STOCK COMPANY

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FINANCIAL REPORT
2ND QUARTER OF FISCAL YEAR 2026



Da Nang, July 20, 2026

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STATEMENT OF FINANCIAL POSITION - QUARTER 2 OF 2026

Items	Code	Notes	Closing balance	Opening balance
ASSETS				
A- SHORT-TERM ASSETS				
I. Cash and cash equivalents	100		80.155.845.780	80.608.925.314
1. Cash	110		11.235.322.554	7.971.281.583
2. Cash equivalents	111	5	11.235.322.554	7.971.281.583
II. Financial investments	112		-	-
3. Held-to-maturity investments	120		-	35.647.163.500
III. Short-term receivables	123		-	35.647.163.500
1. Short-term trade receivables from customers	130		44.687.822.499	24.572.824.723
2. Short-term advances to suppliers	131	6	43.474.445.083	23.781.801.855
5. Other short-term receivables	132	8	219.083.685	384.257.063
6. Provision for doubtful short-term receivables	136	9	3.138.418.529	2.550.890.603
7. Shortage of assets awaiting resolution	137	10	(2.144.124.798)	(2.144.124.798)
IV. Inventories	139		-	-
1. Inventories	140		9.253.730.312	3.926.474.586
2. Provision for diminution in value of inventories	141	11	9.253.730.312	3.926.474.586
V. Other short-term biological assets	149		-	-
VI. Other short-term assets	150		-	-
1. Short-term prepaid expenses	160		14.978.970.415	8.491.180.922
2. Deductible VAT	161	12a	3.271.518.640	1.324.163.039
	162		11.707.451.775	7.167.017.883
B. LONG-TERM ASSETS	200		139.880.403.088	101.516.471.413
I. Long-term receivables	210		3.021.413.125	1.707.366.875
1. Long-term trade receivables from customers	211			
5. Other long-term receivables	215	7	3.021.413.125	1.707.366.875
II. Fixed assets	220		120.896.347.690	82.258.606.777
1. Tangible fixed assets	221		109.824.763.983	70.419.085.745
- Cost	222	13	138.100.736.696	98.101.522.388
- Accumulated depreciation	223	13	(28.275.972.713)	(27.682.436.643)
2. Finance lease fixed assets	224		7.551.383.707	8.319.321.032
- Cost	225	14	9.215.247.912	9.215.247.912
- Accumulated depreciation	226	14	(1.663.864.205)	(895.926.880)
3. Intangible fixed assets	227		3.520.200.000	3.520.200.000
- Cost	228	15	3.520.200.000	3.520.200.000
III. Long-term biological assets	230			
IV. Investment property	240			
V. Long-term work in progress	250		11.570.874.029	11.570.874.029
1. Long-term production and business costs in progress	251		-	-
2. Construction in progress costs	252	16	11.570.874.029	11.570.874.029
VI. Long-term financial investments	260		66.000.000	66.000.000
2. Investments in associates and joint ventures	262			
3. Investments of capital in other entities	263	17	66.000.000	66.000.000
VII. Other long-term assets	270		4.325.768.244	5.913.623.732
1. Long-term prepaid expenses	271	12b	4.325.768.244	5.913.623.732
TOTAL ASSETS	280		220.036.248.868	182.125.396.727
CAPITAL SOURCES				
C. LIABILITIES				
I. Short-term liabilities	300		145.175.797.295	108.301.691.116
1. Short-term trade payables	310		59.972.918.174	43.124.403.828
2. Short-term advances from customers	311	18a	22.838.861.302	15.641.355.319
4. Taxes and amounts payable to the State	312	19	360.000.000	30.991.780
5. Payables to employees	314	20	1.210.099.287	1.734.614.222
6. Short-term accrued expenses	315		3.124.774.853	2.973.791.126
9. Short-term unearned revenue	316	21	4.401.265.957	1.755.588.021
10. Other short-term payables	319	22	351.000.000	-
11. Short-term loans and finance lease liabilities	320	23	962.798.340	212.320.867
13. Bonus and welfare fund	321	24a	26.681.823.950	20.717.448.008
II. Long-term liabilities	323		42.294.485	58.294.485
1. Long-term trade payables	330		85.202.879.121	65.177.287.288
8. Long-term loans and finance lease liabilities	331	18b	18.723.047.245	15.947.638.384
D. OWNERS' EQUITY	338	24b	66.479.831.876	49.229.648.904
I. Owners' equity	400		74.860.451.573	73.823.705.611
1. Owners' contributed capital	410		74.860.451.573	73.823.705.611
- Ordinary shares with voting rights	411		61.996.980.000	61.996.980.000
2. Share premium	411a		61.996.980.000	61.996.980.000
4. Other owners' capital	412	25a	4.267.677.579	4.267.677.579
	414	25a	1.633.524.798	1.633.524.798

Items	Code	Notes	Closing balance	Opening balance
8. Development investment fund	418		-	-
9. Other funds under owners' equity	419			
10. Undistributed post-tax profit	420		6.962.269.196	5.925.523.234
- Undistributed post-tax profit accumulated to the end of the prior period	420a	25d	5.925.523.233	2.988.201.355
- Undistributed post-tax profit for the current period	420b	25d	1.036.745.963	2.937.321.879
TOTAL CAPITAL SOURCES	440		220.036.248.868	182.125.396.727

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Chief Accountant

Nguyen Thi Tuyet

Preparer

Le Thi Khanh Nhon

LOGISTICS PORTSERCO JOINT STOCK COMPANY
Address: 59 Ba Dinh, Hai Chau, Da Nang
Tel: 0236.3886305

FINANCIAL STATEMENTS
QUARTER 2, FINANCIAL YEAR 2026

INCOME STATEMENT - QUARTER 2 OF 2026

Items	Code	Notes	Current quarter this year	Current quarter prior year	Year-to-date figures this year	Year-to-date figures prior year
1. Revenue from sale of goods and rendering of services	01	26	79.800.456.439	40.806.218.245	134.319.244.331	72.578.554.402
2. Deductions from revenue	02			13.778.773		19.893.777
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10		79.800.456.439	40.792.439.472	134.319.244.331	72.558.660.625
4. Cost of goods sold	11	27	74.982.573.778	37.224.325.256	126.859.608.869	66.829.988.788
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		4.817.882.661	3.568.114.216	7.459.635.462	5.728.671.837
property	21					
7. Financial income	22	28	615.344.175	928.026	1.217.824.743	1.717.255
8. Financial expenses	23	29	2.316.996.292	432.584.119	3.893.719.249	532.523.290
- In which: Interest expense	24	29	2.316.996.292	432.584.119	3.893.719.249	532.523.290
9. Selling expenses	25	32a	231.714.293	309.728.816	498.112.976	626.198.093
10. General and administration expenses	26	32b	2.246.944.032	1.490.636.859	4.254.422.263	2.486.069.094
11. Net operating profit {30=20+(21-22)+24-(25+26)}	30		637.572.219	1.336.092.448	31.205.717	2.085.598.615
12. Other income	31		1.384.259.258	233.828.500	1.384.259.258	332.261.679
13. Other expenses	32	31	49.687.378	17.000.000	87.687.378	39.500.000
14. Other profit (40=31-32)	40		1.334.571.880	216.828.500	1.296.571.880	292.761.679
15. Total accounting profit before tax (50=30+40)	50	33	1.972.144.099	1.552.920.948	1.327.777.597	2.378.360.294
16. Current corporate income tax expense	51		291.031.634	324.434.190	291.031.634	494.022.059
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60=50-51-52)	60	25d	1.681.112.465	1.228.486.758	1.036.745.963	1.884.338.235
19. Basic earnings per share (*)	70	34	271	396	167	608
20. Diluted earnings per share	71					



General Director
Le Nam Hung

Chief Accountant

Nguyen Thi Tuyet

Preparer

Lê Thi Khanh Nhon

CASH FLOW STATEMENT - QUARTER 2 OF 2026

Items	Code	Notes	Year-to-date figures as at the end of this quarter (Current year)	Year-to-date figures as at the end of this quarter (Prior year)
I. Cash flows from operating activities				
1. Cash receipts from sale of goods, rendering of services and other revenue	01		115.417.863.597	56.511.465.423
2. Cash paid to suppliers of goods and services	02		(94.850.881.327)	(49.533.655.186)
3. Cash paid to employees	03		(8.822.423.441)	(4.709.460.762)
4. Interest paid	04	29	(3.893.719.249)	(322.919.910)
5. Corporate income tax paid	05	20	(846.369.572)	(372.940.205)
6. Other cash receipts from operating activities	06		30.254.550.754	5.423.371.211
7. Other cash payments for operating activities	07		(5.566.651.655)	(15.158.557.328)
Net cash flows from operating activities	20		31.692.369.107	(8.162.696.757)
II. Cash flows from investing activities				
1. Payments for purchases and construction of fixed assets and other long-term assets	21		(46.122.941.051)	(22.180.568.727)
2. Proceeds from disposal of fixed assets and other long-term assets	22		1.384.259.258	486.111.111
3. Payments for loans and purchases of debt instruments of other entities	23			
4. Proceeds from collection of loans and resale of debt instruments of other entities	24			
5. Payments for equity investments in other entities	25			
6. Proceeds from divestment of equity investments in other entities	26			
7. Interest, dividends and profits received	27	28	1.217.824.743	1.717.255
Net cash flows from investing activities	30		(43.520.857.050)	(21.692.740.361)
III. Cash flows from financing activities				
1. Proceeds from share issuance and owners' capital contributions	31			
2. Payments for capital contributions returned to owners, repurchase of the Company's issued shares	32			
3. Proceeds from borrowings	33	24	82.814.012.483	43.773.176.178
4. Repayments of borrowing principal	34	24	(66.560.866.537)	(13.092.434.837)
5. Repayments of finance lease principal	35	24b	(1.160.617.032)	(1.429.886.934)
6. Dividends and profits paid to owners	36			
Net cash flows from financing activities	40		15.092.528.914	29.250.854.407
Net cash flows during the period (50 = 20+30+40)	50		3.264.040.971	(604.582.711)
Cash and cash equivalents at the beginning of the period	60	5	7.971.281.583	4.260.018.339
Effect of exchange rate changes on foreign currency translation	61			
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	5	11.235.322.554	3.655.435.628

General Director
CỘNG HÒA
CỔ PHẦN
LOGISTICS
PORTSERCO
P. HAI CHAU - TP. DANANG
Le Nam Hung

Chief Accountant

Nguyễn Thị Tuyết

Nguyễn Thị Tuyết

Preparer

Le Thi Khanh Nhon

Le Thi Khanh Nhon

Form No. B 09 - DN
Issued in accordance with Circular No.
99/2025/TT-BTC dated October 27, 2025 by the
Ministry of Finance

1. Nature of Operations

1.1 General overview

Logistics Portserco Joint Stock Company (hereinafter referred to as “the Company”) was established on the basis of the equitization of the Danang Port General Services Enterprise (a unit under Danang Port, Vietnam National Shipping Lines) pursuant to Decision No. 3086/2002/QĐ-BGTVT dated 26 September 2002 of the Minister of Transport. The Company is an independent accounting unit operating under Enterprise Registration Certificate No. 0400438101 dated 26 December 2002, issued by the Da Nang City Department of Planning and Investment (this Enterprise Registration Certificate has been amended 18 times, with the most recent amendment on 08 May 2026), the Law on Enterprises, the Company’s Charter and other relevant current legal regulations.

The Company has listed its ordinary shares on the Hanoi Stock Exchange under the stock code PRC pursuant to Decision No. 816/QĐ-SGDHN dated 08 November 2010. The official trading date of the shares was 29 November 2010.

1.2 Principal business activities

- Multimodal transport business; Maritime services;
- Warehouse and yard leasing;
- Cargo loading and unloading;
- Transport of oversized and overweight cargo by road;
- Petroleum agency;
- Duty-free shop.

1.3 Corporate structure

As at 30/06/2026, the Company has 4 dependent units and 1 representative office without legal entity status, accounted for by book-entry recording, comprising:

- Commercial Trading Branch 59 Ba Dinh, Hai Chau Ward, Da Nang City, Vietnam
- Maritime Services & Warehousing Branch Lot B1-13, Tho Quang Fisheries Service Industrial Zone, Da Nang City
- Transportation Business & Technical Services Branch Yet Kieu Street, Da Nang City
- Duty-Free Shop No. 1 Yet Kieu Street, Da Nang City
- Representative Office 15th Floor, Pacific Building, 83 Ly Thuong Kiet, Cua Nam Ward, Hanoi City

2. Accounting period and currency used in accounting

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

The currency used for bookkeeping and presentation of the financial statements is Vietnam Dong (VND).

3. Applicable accounting standards and regime

The Company applies the Vietnamese Accounting Standards System and the Vietnamese Enterprise Accounting Regime as guided under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Ministry of Finance.

Form of accounting records: General Journal (Chứng từ ghi sổ).

4. Summary of significant accounting policies

4.1 Cash and cash equivalents

Cash comprises: cash on hand, demand deposits at banks and cash in transit.

Cash equivalents are short-term investments with a recovery term of not more than 3 months from the date of investment, which are readily convertible into a known amount of cash and are not subject to significant risk of change in value at the reporting date.

4.2 Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is obliged to repurchase at a specified future date, loans held for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are recognised at their carrying amount after impairment assessment. Impairment provisions are recorded as a direct reduction to the carrying amount of the investment.

Where held-to-maturity investments are monetary items denominated in a foreign currency, they are revalued at the buying rate of the commercial bank where the Company regularly transacts, at the end of the period.

Investments of capital in other entities

Long-term capital investments in other companies are investments over which the Company does not have control or joint control, and does not have significant influence over the investee.

Long-term capital investments in other companies are recognised at cost less provision. Dividends and profits distributed in cash or in kind relating to the period prior to the investment date are recorded as a reduction in the value of the investment.

Provision

Provision for long-term capital investments in other companies is made as follows:

- For investments in listed shares, or where the fair value of the investment can be reliably determined, the provision is based on the market price of the shares;
- Where the fair value of the shares cannot be determined, the provision is made based on the losses of the investee.

For investees that are required to prepare consolidated financial statements, the impairment provision is based on the consolidated financial statements. In other cases, the provision is based on the investee's own financial statements.

4.3 Receivables

Receivables comprise: trade receivables from customers and other receivables

- Trade receivables from customers are receivables of a commercial nature arising from purchase and sale transactions between the Company and buyers;
- Other receivables are receivables that are not of a commercial nature and are not related to purchase and sale or internal transactions.

Receivables are recognised at cost less provision for doubtful debts. The provision for doubtful debts represents the estimated loss at the end of the accounting period in respect of debts that are past their recovery date, for which the Company has made repeated demands for payment but has not yet collected, or debts that are not yet due but where the debtor has fallen into bankruptcy or is undergoing dissolution proceedings, is missing, or has absconded.

4.4 Inventories

Inventories are recognised at the lower of cost and net realisable value.

The value of inventories is determined using the weighted average method and is accounted for using the perpetual method, with cost determined as follows:

- Raw materials and goods: comprise the purchase cost, processing costs and other costs directly incurred to bring the inventories to their present location and condition;
- Finished goods: comprise direct material costs, direct labour costs and directly attributable overhead costs allocated based on normal operating capacity.

Net realisable value is the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

Provision for diminution in value of inventories is made for each item where its net realisable value is lower than its cost.

4.5 Tangible fixed assets

Cost

Tangible fixed assets are stated at cost less accumulated depreciation.

Cost comprises the purchase price and all costs directly attributable to bringing the asset to the condition necessary for it to be capable of operating in the manner intended by the Company. Expenditure incurred after the fixed asset has been put into operation is only capitalised when it is probable that it will increase the future economic benefits expected from the use of the asset. Expenditure that does not meet these conditions is recognised as an expense in the period.

Depreciation

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The depreciation periods are consistent with Circular No. 45/2013/TT-BTC dated 25/4/2013 of the Ministry of Finance, specifically as follows:

Asset category	Depreciation period (years)
Buildings and structures	10 - 25
Machinery and equipment	6 - 15
Motor vehicles	6 - 10
Management equipment and tools	Fully depreciated

4.6 Finance lease fixed assets

Cost

Finance lease fixed assets are stated at cost less accumulated depreciation.

The cost of finance lease fixed assets is recognised at the fair value of the leased asset at the inception of the lease, plus any initial direct costs directly attributable to the finance lease. Where the fair value exceeds the present value of the minimum lease payments, the leased asset is recorded at the present value of the minimum lease payments.

Depreciation

The depreciation policy for finance lease fixed assets is consistent with the depreciation policy applied to the Company's owned fixed assets of the same category. Accordingly, finance lease assets are depreciated on a straight-line basis. The depreciation charge is calculated based on the cost and the estimated useful life of the asset. The depreciation period is consistent with Circular No. 45/2013/TT-BTC dated 25/4/2013 of the Ministry of Finance. Where the Company is not reasonably certain that it will obtain ownership of the asset by the end of the lease term, and the lease term is shorter than the asset's estimated useful life, the Company depreciates the asset over the lease term.

The depreciation period applied by the Company to finance lease fixed assets is as follows:

Asset category	Depreciation period (years)
Motor vehicles	6 – 10

4.7 Intangible fixed assets

Cost

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset up to the time it is brought into the condition necessary for its intended use.

Land use rights

Intangible fixed assets in the form of land use rights comprise:

- Land use rights allocated by the State for a fee, or land use rights legally received by transfer (including land use rights with a definite term and land use rights with an indefinite term);
- Prepaid land rental (paid in full for the entire lease term, or paid in advance for a number of years where the remaining paid lease term is at least 5 years) under land lease contracts entered into prior to the effective date of the 2003 Land Law, and for which the competent authority has issued a land use right certificate.

The cost of land use rights comprises all costs directly related to obtaining the legal land use rights.

Amortisation

Intangible fixed assets in the form of land use rights with an indefinite term are not amortised. For land use rights with a definite term, the amortisation period is the period for which the Company is permitted to use the land.

4.8 Leases

An operating lease is a lease of a fixed asset where substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under an operating lease are recognised in the income statement on a straight-line basis over the lease term.

4.9 Prepaid expenses

Prepaid expenses are classified into short-term and long-term prepaid expenses. These are costs actually incurred which relate to the results of production and business operations of multiple periods. The Company's principal prepaid expenses are:

- Tools and supplies issued for use: allocated on a straight-line basis over a period of 6 to 24 months;
- Other prepaid expenses: based on the nature and level of the expense, the Company selects an appropriate method and basis of allocation over the period in which the economic benefits are expected to be generated.

4.10 Payables

Payables comprise: trade payables and other payables:

- Trade payables are payables of a commercial nature arising from purchase and sale transactions between suppliers and the Company;
- Other payables are payables that are not of a commercial nature and are not related to purchase and sale or internal transactions.

Payables are recognised at cost and are classified as short-term or long-term liabilities based on the remaining term at the end of the accounting period.

Payables are tracked by the Company in detail by counterparty, original term, remaining term and by original currency.

4.11 Accrued expenses

Accrued expenses are recognised for amounts payable in the future in respect of goods and services already received, regardless of whether the Company has received an invoice from the supplier.

4.12 Loans and finance lease liabilities

Loans and finance lease liabilities are stated at cost and are classified as short-term or long-term liabilities based on the remaining term at the end of the accounting period.

Loans and finance lease liabilities are tracked by the Company in detail by counterparty, loan agreement, original term, remaining term and by original currency.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly incurred in connection with the Company's borrowings. Borrowing costs are recognised as an expense in the period incurred, unless they qualify for capitalisation under the accounting standard on "Borrowing Costs".

Borrowing costs relating to a specific loan used solely for the purpose of investing in, constructing or forming a specific asset of the Company are capitalised in the cost of that asset. For general borrowings, the amount of borrowing cost eligible for capitalisation in the accounting period is determined based on the capitalisation rate applied to the weighted average accumulated expenditure on the investment, construction or production of that asset.

Capitalisation of borrowing costs is suspended during periods in which the investment, construction or production of the asset in progress is interrupted, unless such interruption is necessary. Capitalisation ceases when substantially all the activities necessary to prepare the asset in progress for its intended use or sale are complete.

4.13 Owners' equity

Owners' contributed capital reflects the actual capital contributed by shareholders.

Share premium

Share premium reflects the difference between the issue price and the par value, and direct costs relating to share issuance; the difference between the re-issue price and the book value, and direct costs relating to the re-issuance of treasury shares; and the equity component of convertible bonds upon maturity.

Profit distribution

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

Dividends paid to shareholders do not exceed the amount of undistributed profit after tax, with consideration given to non-cash items within undistributed profit after tax that may affect cash flows and the ability to pay dividends.

4.14 Recognition of revenue and other income

- Revenue from the sale of goods and rendering of services is recognised when it is probable that economic benefits will flow to the Company and the revenue can be reliably measured, and when the following conditions are satisfied:
 - Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the products have been transferred to the buyer and there is no significant uncertainty regarding the possible return of goods or changes to the sale price agreed by both parties;

- Revenue from rendering of services is recognised when the service has been completed. Where a service is rendered over multiple accounting periods, revenue for each period is determined based on the percentage of completion at the end of that accounting period.
- Financial income is recognised when the revenue can be reliably determined and it is probable that economic benefits from the transaction will flow to the Company.
- Interest is recognised on a time proportion basis using the effective interest rate;
- Dividends and distributed profits are recognised when the Company's right to receive the dividend or profit from the capital contribution is established. Stock dividends are not recognised as financial income. Dividends received relating to the period prior to the date of investment are recorded as a reduction in the value of the investment.
- Other income comprises income arising from activities outside the Company's production and business activities, recognised when it can be reasonably determined and it is probable that economic benefits will be received.

4.15 Deductions from revenue

Deductions from revenue comprise trade discounts, sales allowances and sales returns.

Where revenue was recognised in a prior period but the corresponding deductions from revenue arise after the end of the accounting period, they are recorded as a reduction of revenue in accordance with the following principle:

- If they arise before the date the financial statements are issued, revenue for the reporting period is adjusted downward;
- If they arise after the date the financial statements are issued, the deduction is recorded against revenue of the subsequent period.

4.16 Cost of goods sold

The cost of products, goods and services sold is recognised in the correct period, in accordance with the matching principle with revenue and the principle of prudence.

Costs in excess of normal levels for inventories and services rendered are recognised directly as cost of goods sold in the period and are not included in the cost of products or services.

4.17 Financial expenses

Financial expenses reflect costs or losses relating to financial investment activities: interest expense, interest on deferred payment purchases, finance lease interest, payment discounts granted to buyers, expenses and losses on the disposal of investments, provisions for diminution in value of trading securities, provisions for impairment of investments in other entities, losses arising from the sale of foreign currency, foreign exchange losses, and other expenses of investing activities.

4.18 Selling expenses and general and administration expenses

Selling expenses reflect actual costs incurred in the process of selling products, goods and rendering services.

General and administration expenses reflect actual costs incurred relating to the general management of the enterprise.

4.19 Current corporate income tax expense, deferred corporate income tax expense

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

Current tax expense is the amount of tax calculated based on taxable income for the period, using the tax rate in effect at the end of the accounting period. Taxable income differs from accounting profit because of adjustments for temporary differences between tax and accounting, as well as adjustments for income and expenses that are not subject to tax or are not deductible.

Deferred tax is determined for temporary differences at the end of the accounting period between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes.

4.20 Financial instruments

Initial recognition

Financial assets

At the date of initial recognition, financial assets are recognised at cost plus transaction costs that are directly attributable to the acquisition of the financial asset. The Company's financial assets comprise: cash, bank deposits, trade receivables from customers, other receivables and financial investments.

Financial liabilities

At the date of initial recognition, financial liabilities are recognised at cost plus transaction costs that are directly attributable to the issuance of the financial liability. The Company's financial liabilities comprise loans, trade payables, accrued expenses and other payables.

Remeasurement after initial recognition

Currently, there are no regulations on the remeasurement of financial instruments after initial recognition.

4.21 Tax rates and fees payable to the State Budget currently applied by the Company

- Value-added tax (VAT):
 - International transportation services: a tax rate of 0% applies;
 - Transportation, loading and unloading services, and the trading of fuel and tyres: a tax rate of 10% applies. During 2025, the Company was granted a 2% reduction in the VAT rate applicable to the above services under Decree No. 180/2024/NĐ-CP dated 31/12/2024 and Decree No. 174/2025/NĐ-CP dated 30/06/2025 of the Government; from 27/03/2026, the Company applies the method of not declaring and paying VAT on petrol and oil products in accordance with Decision No. 482/QĐ-TTg dated 26/03/2026;
 - Other products are subject to tax rates in accordance with current regulations.
- Corporate income tax: a tax rate of 20% applies.
- Other taxes and fees are paid in accordance with current regulations.

4.22 Related parties

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

Currency: VND

5. Cash

	30/06/2026	01/01/2026
Cash on hand	586,802,289	706,802,849
Demand deposits at banks	10,648,520,265	7,264,478,734
Total	11,235,322,554	7,971,281,583

6. Short-term trade receivables from customers

	30/06/2026	01/01/2026
Sunrise Mountains Co., Ltd.	1,324,390,439	1,521,497,793
Quang Nam Mining Industry Joint Stock Company	3,155,736,484	803,683,975
Chi Linh Trading & Construction One Member Co., Ltd.	2,174,449,109	1,950,514,817
Bao Binh Infrastructure Investment and Development Joint Stock Company	13,357,859,756	-
SME Logistics Joint Stock Company	1,500,110,000	1,556,000,000
VP Silica Joint Stock Company	5,305,189,840	-
Toan Cau HD Import-Export Transportation Co., Ltd.	1,512,357,300	1,512,357,300
Tinh Phat Forestry Products Import-Export Joint Stock Company	1,922,444,803	2,722,444,803
Nha & Dat Communications Co., Ltd.	1,340,178,749	1,377,197,154
Hoanh Son Group Joint Stock Company	1,110,007,588	-
Other customers	10,771,721,015	12,338,106,013
Total	43,474,445,083	23,781,801,855

7. Other long-term receivables

	30/06/2026	01/01/2026
Long-term deposits and collateral	3,021,413,125	1,707,366,875
Total	3,021,413,125	1,707,366,875

8. Short-term advances to suppliers

	30/06/2026	01/01/2026
Agribank Securities Joint Stock Company	150,000,000	-
Other suppliers	69,083,685	384,257,063
Total	219,083,685	384,257,063

9. Other short-term receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Receivables from employees (social/health/unemployment insurance)	124,552,353	-	50,266,560	-
Advances	2,212,096,016	-	1,715,001,239	-
Amounts paid on behalf of others	-	-	-	-
Other receivables	801,770,160	-	785,622,804	-
+ Tra Ngoc Huy	217,375,658	-	190,000,000	-
+ Other receivables	584,394,502	-	595,622,804	-
Total	3,138,418,529	-	2,550,890,603	-

10. Provision for doubtful short-term receivables

	30/06/2026	01/01/2026
Provision for overdue receivables	2,144,124,798	2,144,124,798
- 3 years or more	2,144,124,798	2,144,124,798
- From 2 to under 3 years	-	-
Total	2,144,124,798	2,144,124,798

11. Inventories

	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Goods in transit	1,897,131,830			
Raw materials	-	-	52,800,000	-
Tools and supplies	-	-	-	-
Work in progress	3,266,936,830	-	691,442,155	-
Merchandise goods	4,089,661,652	-	3,182,232,431	-
Total	9,253,730,312	-	3,926,474,586	-

There is no inventory pledged or mortgaged as security for debts as at 30/06/2026.

12. Prepaid expenses

a. Short-term

	30/06/2026	01/01/2026
Road toll fees	515,708,316	410,771,316
Insurance expense	1,050,837,376	690,083,571
Vehicle maintenance expense (canopy, air-conditioning, mats, etc.)	1,517,100,929	114,521,190
Other short-term prepaid expenses	187,872,019	108,786,963
Total	3,271,518,640	1,324,163,039

b. Long-term

	30/06/2026	01/01/2026
Tools and supplies expense pending allocation	2,412,675,975	3,317,485,401
Interest on instalment asset purchases pending allocation	1,913,092,269	2,596,138,331
Total	4,325,768,244	5,913,623,732

13. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles	Management equipment and tools	Total
Cost					
Opening balance	4,551,226,684	401,700,000	93,090,355,704	58,240,000	98,101,522,388
Purchases during the period	-	364,282,000	46,122,941,051	-	46,487,223,051
Disposals/liquidations	-	-	6,488,008,743	-	6,488,008,743
Closing balance	4,551,226,684	765,982,000	132,725,288,012	58,240,000	138,100,736,696
Accumulated depreciation					
Opening balance	3,518,657,937	303,634,723	27,098,226,777	58,240,000	30,978,759,437
Depreciation for the period	55,725,200	17,833,881	3,711,662,938	-	3,785,222,019
Increase during the period	-	-	-	-	-
Disposals/liquidations	-	-	6,488,008,743	-	6,488,008,743
Closing balance	3,574,383,137	321,468,604	24,321,880,972	58,240,000	28,275,972,713
Net book value					
Opening balance	1,088,293,949	104,031,944	69,226,759,852	-	70,419,085,745
Closing balance	976,843,547	444,513,396	108,403,407,040	-	109,824,763,983

Net book value of tangible fixed assets pledged as collateral at the end of the period: VND 118,689,923,098.

Cost of fixed assets fully depreciated at the end of the period but still in use: VND 8,729,661,155.

Cost of fixed assets pending disposal at the end of the period: VND 0.

There are no outstanding commitments for the purchase or sale of tangible fixed assets of significant value.

14. Finance lease fixed assets

	Motor vehicles VND	Total VND
Cost		
Opening balance	9,215,247,912	9,215,247,912
Purchases during the period	-	-
Decrease during the period	-	-
Closing balance	9,215,247,912	9,215,247,912
Accumulated depreciation		
Opening balance	-	-
Depreciation for the period	1,663,864,205	1,663,864,205
Increase during the period	-	-
Decrease during the period	-	-
Closing balance	1,663,864,205	1,663,864,205
Net book value		
Opening balance	9,215,247,912	9,215,247,912
Closing balance	7,551,383,707	7,551,383,707

15. Intangible fixed assets

	Land use rights	Total
Cost		
Opening balance	3,520,200,000	3,520,200,000
Purchases during the period	-	-
Other increases	-	-
Disposals/liquidations	-	-
Closing balance	3,520,200,000	3,520,200,000
Accumulated amortisation		
Opening balance	-	-
Amortisation for the period	-	-
Disposals/liquidations	-	-
Closing balance	-	-
Net book value		
Opening balance	3,520,200,000	3,520,200,000
Closing balance	3,520,200,000	3,520,200,000

(*) Long-term land use rights comprise:

- Land use right at 59 Ba Dinh Street, Da Nang City, with an area of 129.8 m², at a cost of VND 3,520,200,000, used as the Company's office. This asset is currently pledged as collateral for loans.

16. Construction in progress costs

	30/06/2026	01/01/2026
Construction in progress	11,570,874,029	11,570,874,029
- Warehouse	2,855,456,399	2,855,456,399
- Site levelling at Suoi Vuon Dua area	8,364,328,231	8,364,328,231
- Other costs – Suoi Vuon Dua	351,089,399	351,089,399
Total	11,570,874,029	11,570,874,029

17. Investments of capital in other entities

	Operating status	% capital held	% voting rights	No. of shares	30/06/2026		01/01/2026	
					Cost	Provision	Cost	Provision
Investment in other entities					66,000,000	-	66,000,000	-
- Saigon Port Import-Export & Services Joint Stock Company	Currently operating	0.66%	0.66%	6,600	66,000,000	-	66,000,000	-
Total					66,000,000	-	66,000,000	-

18. Trade payables

a. Short-term

	30/06/2026	01/01/2026
Chailease International Trading Co., Ltd.	8,666,871,992	6,736,215,517
Khanh Truong Trading & Services One Member Co., Ltd.	2,523,227,260	1,878,214,490
Gia Hung Transportation Trading & Services Co., Ltd.	1,755,312,410	3,439,615,785
Other suppliers	9,893,449,640	3,587,309,527
Total	22,838,861,302	15,641,355,319

b. Long-term

	30/06/2026	01/01/2026
Chailease International Trading Co., Ltd.	18,723,047,245	15,947,638,384
Total	18,723,047,245	15,947,638,384

(*) During 2025, the Company entered into 2 contracts for the purchase of tractor-trailer trucks and semi-trailers for cargo or container transport with Chailease International Trading Co., Ltd. ("Chailease"), specifically:

- Contract No. T250079H1 dated 25/02/2025 for the purchase of tractor-trailer trucks and semi-trailers for cargo or container transport, with the following payment terms:
 - Cash sale price: VND 12,993,650,000
 - Instalment sale price: VND 14,901,117,820 (over 48 instalments)
 - Advance payment: VND 649,682,500
 - Deposit amount: VND 649,282,500
 - Instalment amount: VND 12,343,967,500
 - Difference amount: VND 1,907,467,820
 - Periodic instalment amount: VND 14,251,435,320
- Contract No. T250286H1 dated 21/04/2025 for the purchase of tractor-trailer trucks and semi-trailers for cargo or container transport, with the following payment terms:
 - Cash sale price: VND 11,583,687,500
 - Instalment sale price: VND 13,269,114,031 (over 48 instalments)
 - Advance payment: VND 579,184,375
 - Deposit amount: VND 579,184,375
 - Instalment amount: VND 11,004,503,125
 - Difference amount: VND 1,685,426,531
 - Periodic instalment amount: VND 12,689,929,656

(*) In February 2026, the Company entered into 1 contract for the purchase of a tractor-trailer truck and semi-trailer for cargo or container transport with Chailease International Trading Co., Ltd. ("Chailease"), specifically:

- Contract No. T260116H1 dated 11/02/2026 for the purchase of a tractor-trailer truck and semi-trailer for cargo or container transport, with the following payment terms:
 - Cash sale price: VND 10,040,925,000
 - Instalment sale price: VND 11,448,662,685 (over 48 instalments)

- Advance payment: VND 1,506,138,750
- Deposit amount: VND 1,506,138,750
- Instalment amount: VND 8,534,786,250
- Difference amount: VND 1,407,737,685
- Periodic instalment amount: VND 9,942,523,935

19. Short-term advances from customers

	30/06/2026	01/01/2026
Prepaid warehouse rental revenue received in advance	351,000,000	-
Total	351,000,000	-

20. Taxes and amounts payable to the State

	Opening balance	Payable during the period	Actually paid during the period	Closing balance
Value-added tax	-	-	-	-
Corporate income tax	846,369,572	291,031,634	846,369,572	291,031,634
Personal income tax	9,885,000	137,289,704	107,054,304	40,120,400
Land and housing tax, land rental	873,544,034	1,839,136	1,839,136	873,544,034
Other taxes	4,815,616	14,651,509	14,063,906	5,403,219
Total	1,734,614,222	444,811,983	969,326,918	1,210,099,287

The Company's tax filings are subject to examination by the tax authorities. The tax amounts presented in these financial statements may be changed based on the decisions of the tax authorities.

21. Accrued short-term expenses

	30/06/2026	01/01/2026
Transportation expenses (tickets, surcharges and repairs)	2,653,438,216	1,242,953,000
Other accrued expenses	1,747,827,741	512,635,021
Total	4,401,265,957	1,755,588,021

22. Short-term unearned revenue

	30/06/2026	01/01/2026
Prepaid warehouse rental revenue received in advance	351,000,000	-
Total	351,000,000	-

23. Other short-term payables

	30/06/2026	01/01/2026
Trade union fees, social/health/unemployment insurance	60,688,150	62,402,537
Other payables	902,110,190	149,918,330
Total	962,798,340	212,320,867

24. Loans and finance lease liabilities

a. Short-term loans and finance lease liabilities

	Opening balance	Increase during the period	Decrease during the period	Closing balance
- Short-term loans	10,584,213,944	47,743,012,483	48,238,396,537	10,088,829,890
- Bank for Investment and Development of Vietnam (BIDV) – Hai Van Branch	10,584,213,944	40,554,012,487	41,049,396,541	10,088,829,890
- Employees	-	7,188,999,996	7,188,999,996	-
- Current portion of finance lease liabilities	2,321,234,064	1,160,617,032	1,160,617,032	2,321,234,064
- BIDV – SuMi Trust Leasing Co., Ltd. – Da Nang Branch	2,321,234,064	1,160,617,032	1,160,617,032	2,321,234,064
- Current portion of long-term loans	7,812,000,000	10,660,429,996	4,200,670,000	14,271,759,996
+ Bank for Investment and Development of Vietnam (BIDV) – Hai Van Branch	4,320,000,000	2,160,000,000	2,160,000,000	4,320,000,000
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	3,492,000,000	6,876,430,000	2,040,670,000	8,327,760,000
+ Chailease International Trading Co., Ltd.	-	1,623,999,996	-	1,623,999,996
Total	20,717,448,008	59,564,059,511	53,599,683,569	26,681,823,950

b. Long-term loans and finance lease liabilities

	Opening balance	Increase during the period	Decrease during the period	Closing balance
Long-term loans	51,432,000,000	50,382,029,996	25,511,469,996	76,302,560,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	15,754,000,000	24,071,000,000	2,040,670,000	37,784,330,000
- Bank for Investment and Development of Vietnam (BIDV) – Hai Van Branch	19,878,000,000	-	2,160,000,000	17,718,000,000
- Long-term loans from individuals	15,800,000,000	18,188,999,996	21,188,999,996	12,800,000,000
- Chailease International Trading Co., Ltd.	-	8,122,030,000	121,800,000	8,000,230,000
Finance lease liabilities	7,930,882,968	-	1,160,617,032	6,770,265,936
- BIDV – SuMi Trust Leasing Co., Ltd. – Da Nang Branch	7,930,882,968	-	1,160,617,032	6,770,265,936
Total	59,362,882,968	50,382,029,996	26,672,087,028	83,072,825,936
Of which:				
- Long-term loans due within 1 year	10,133,234,064			16,592,994,060
Long-term loans and finance lease liabilities	49,229,648,904			66,479,831,876

- Loans from individuals in Vietnam Dong for business operations. Loan term: 24 months. Interest rate as agreed at the time of borrowing. Loan security: unsecured (personal credit).
- Long-term loan from the Bank for Investment and Development of Vietnam (BIDV) – Hai Van Branch under Credit Contract No. 02/2024/4812566/HĐTD dated 19/06/2024, for the purpose of financing 03

tractor-trailer trucks (NX 440, twin-axle) to serve production and business needs. Loan term: 60 months, interest rate: 7%/year (applicable for the first 2 years), thereafter applying the 24-month VND personal savings interest rate (interest paid at maturity) as listed at the bank plus a fixed margin of 3.5%/year. The interest rate is adjusted every 6 months. The loan is secured by the assets formed from the loan.

- Finance lease under Finance Lease Contract No. 21925000293/HĐCTTC dated 22/04/2025 between the Company and BIDV – SuMi Trust Leasing Co., Ltd. – Da Nang Branch for the lease of assets comprising: 06 tractor-trailer trucks (CNHTC_ZZ4257V324HE1B) and 06 semi-trailers (XINHONGDONG_LHD9400LB). Finance lease term: 48 months, finance lease interest rate: 7.7%/year (floating rate, adjusted every 3 months).
- Long-term loan from the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Da Nang Branch under Mortgage Contracts No. 135 and 136/2025/VCB-ĐN dated 16/06/2025, for the purpose of financing 14 tractor-trailer trucks (CNHTC_ZZ4257V324HE1B) and 14 semi-trailers (FUSHI_LFS9402). Loan term: 60 months, lending rate: 6.4%/year (applicable for the first 2 years, thereafter: lending rate = base rate + margin of 2.3%/year).
- Long-term loan from the Bank for Investment and Development of Vietnam (BIDV) – Hai Van Branch under Credit Contract No. 02/2025/4812566/HĐTD dated 18/08/2025, for the purpose of financing 15 tractor-trailer trucks (CNHTC_ZZ4257V324HE1B) and 15 semi-trailers (CIMC_ZJV9405CLXDY) to serve production and business needs. Loan term: 60 months, interest rate: 6.2%/year (applicable for the first 2 years), thereafter applying the 24-month VND personal savings interest rate (interest paid at maturity) as listed at the bank plus a fixed margin of 2.5%/year. The interest rate is adjusted every 6 months. The loan is secured by the assets formed from the loan.
- Long-term loan from the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Da Nang Branch under Contract No. 20/2026/CVTDH/VCB-KHDN dated 24/04/2026, for the purpose of financing 20 tractor-trailer trucks (CNHTC_ZZ4257V324HE1B) and 15 semi-trailers (CIMC_ZJV9405CLXDY). Loan term: 60 months, lending rate: 9.0%/year (applicable for the first 6 months, thereafter: lending rate = base rate + margin of 3.5%/year).
- Long-term loan from Chailease International Trading Co., Ltd. under Contract No. V2605068D0 dated 01/06/2026, for the purpose of financing 05 tractor-trailer trucks (CNHTC_ZZ4257V324HE1B) and 05 semi-trailers (CIMC_ZJV9405CLXDY). Loan term: 60 months, lending rate: 9.68%/365 days or 9.55%/360 days (applicable for the first 6 months, thereafter: lending rate = standard rate + margin of 9.68%/365 days or 9.55%/360 days).

25. Owners' equity

a. Statement of changes in owners' equity

	Owners' contributed capital	Share premium	Other owners' capital	Development investment fund	Undistributed post-tax profit	Total
Balance at 01/01/2025	12,000,000,000	69,054,079	1,633,524,798	13,033,203,023	8,953,488,332	35,689,270,232
Increase during the period	49,996,980,000	4,648,673,500	-	-	2,937,321,879	57,582,975,379
Decrease during the period	-	450,050,000	-	13,033,203,023	5,965,286,978	19,448,540,001
Balance at 31/12/2025	61,996,980,000	4,267,677,579	1,633,524,798	-	5,925,523,233	73,823,705,610
Balance at 01/01/2026	61,996,980,000	4,267,677,579	1,633,524,798	-	5,925,523,233	73,823,705,610
Increase during the period	-	-	-	-	1,036,745,963	1,036,745,963
Decrease during the period	-	-	-	-	-	-
Balance at 31/03/2026	61,996,980,000	4,267,677,579	1,633,524,798	-	6,962,269,196	74,860,451,573

b. Owners' invested capital

	30/06/2026	30/06/2025
Owners' invested capital		
- Opening contributed capital	61,996,980,000	12,000,000,000
- Increase in contributed capital during the period	-	49,996,980,000
- Decrease in contributed capital during the period	-	-
- Closing contributed capital	61,996,980,000	61,996,980,000

c. Shares

	30/06/2026	01/01/2026
	Shares	Shares
Number of shares issued	6,199,698	6,199,698
- Ordinary shares	6,199,698	6,199,698
- Preference shares (classified as equity)	-	-
Number of shares repurchased (treasury shares)	-	-
- Ordinary shares	-	-
- Preference shares (classified as equity)	-	-
Number of shares outstanding	6,199,698	6,199,698
- Ordinary shares	6,199,698	6,199,698
- Preference shares (classified as equity)	-	-
Par value of shares outstanding: VND 10,000		

d. Undistributed post-tax profit

	30/06/2026	30/06/2025
Profit brought forward from the previous period	5,925,523,234	8,953,488,332
Post-tax profit for the current period	1,036,745,963	1,884,338,235
Distribution of prior years' profit	-	5,965,286,977
+ Issuance of shares to increase capital	-	5,965,286,977
+ Dividends paid	-	-
Undistributed post-tax profit at the end of the period	6,962,269,196	4,872,539,590

(*) The distribution of 2025 profit was carried out pursuant to the Resolution of the 2026 Annual General Meeting of Shareholders held on 18/04/2026.

26. Revenue from sale of goods and rendering of services

	30/06/2026	30/06/2025
Revenue from sale of goods	41,734,325,203	30,071,375,961
Revenue from transportation, warehousing and storage services	92,584,919,128	42,507,178,441
Total	134,319,244,331	72,578,554,402

27. Cost of goods sold

	30/06/2026	30/06/2025
Cost of goods sold	39,631,202,036	28,604,873,208
Cost of transportation, warehousing and storage services	87,228,406,833	38,225,115,580
Total	126,859,608,869	66,829,988,788

28. Financial income

	30/06/2026	30/06/2025
Interest income from deposits and loans	1,217,824,743	1,717,255
Total	1,217,824,743	1,717,255

29. Financial expenses

	30/06/2026	30/06/2025
Interest expense	3,893,719,249	532,523,290
Total	3,893,719,249	532,523,290

30. Other income

	30/06/2026	30/06/2025
Gain on liquidation/disposal of fixed assets	1,384,259,258	332,261,679
Total	1,384,259,258	332,261,679

31. Other expenses

	30/06/2026	30/06/2025
Fines and tax arrears expenses	49,687,378	-
Other items	38,000,000	39,500,000
Total	87,687,378	39,500,000

32. Selling expenses and general and administration expenses

a. Selling expenses incurred during the period

	30/06/2026	30/06/2025
Labour costs	180,000,000	207,673,605
Materials and tyres expenses	52,419,952	283,289,630
Mechanical workshop expenses	241,420,357	-
Other items	24,272,667	135,234,858
Total	498,112,976	626,198,093

b. General and administration expenses incurred during the period

	30/06/2026	30/06/2025
Labour costs	3,299,279,595	1,541,051,830
Depreciation of fixed assets	141,581,856	141,581,856
Other items	813,560,812	803,435,408
Total	4,254,422,263	2,486,069,094

33. Current corporate income tax expense

	30/06/2026	30/06/2025
Total accounting profit before tax	1,327,777,597	2,378,360,294
- Profit from core business activities	1,327,777,597	2,378,360,294
Adjustments to taxable income		
- Increases	127,380,574	91,750,001
+ <i>Non-deductible expenses included in costs</i>	41,580,574	39,500,000
+ <i>Remuneration for non-executive Board members</i>	85,800,000	52,250,001
- Decreases	-	-
Total taxable income	1,455,158,171	2,470,110,295
Current corporate income tax expense	291,031,634	494,022,059

34. Basic and diluted earnings per share

	30/06/2026	30/06/2025
Post-tax profit	1,036,745,963	1,884,338,235
Adjustments increasing or decreasing post-tax profit	-	-
Profit/(loss) allocated to ordinary shareholders	1,036,745,963	1,884,338,235
Weighted average number of ordinary shares outstanding during the period	6,199,698	3,099,849
Basic and diluted earnings per share	167	608

35. Events after the reporting period

There were no events after the end of the accounting period that require adjustment or disclosure in the Quarter 2, 2026 financial statements.

36. Key management personnel compensation

	Title/Position	Description	30/06/2026	30/06/2025
Mr. Vu Quang Vinh	Chairman of the Board of Directors	Remuneration	39,600,000	15,545,455
	Chief Technology Officer	Salary and bonus	127,663,044	39,478,261
Mr. Le Nam Hung	Member of the Board of Directors	Remuneration	26,400,000	19,000,000
	General Director	Salary and bonus	260,237,606	162,168,778
Mr. Tran Quang Tuan	Member of the Board of Directors	Remuneration	26,400,000	10,363,636
	Chief Financial Officer	Salary and bonus	127,663,044	39,478,261
Mr. Ton Hung Toan	Deputy Director	Salary and bonus	158,189,855	100,844,530
Ms. Nguyen Thi Tuyet	Chief Accountant	Salary and bonus	187,788,184	116,321,591
Mr. To Kien Cuong	Independent Member of the Board of Directors	Remuneration	26,400,000	10,363,636
	Chairman of the Audit Committee	Remuneration	15,000,000	6,477,273
Mr. Nguyen Tat Long	Member of the Board of Directors	Remuneration	26,400,000	-
	Member of the Audit Committee	Remuneration	18,000,000	-

General Director

Le Nam Hung

Chief Accountant

Nguyen Thi Tuyet

Preparer

Le Thi Khanh Nhon

Da Nang, July 20, 2026