

PORTSERCO LOGISTICS JOINT STOCK COMPANY

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FINANCIAL REPORT 3RD QUARTER OF FISCAL YEAR 2026



CÔNG TY CỔ
PHẦN LOGISTICS
PORTSERCO P

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Da Nang, October 20, 2026

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STATEMENT OF FINANCIAL POSITION - QUARTER 3, 2026

ITEMS	Code	Notes	Closing balance	Opening balance
ASSETS				
A- CURRENT ASSETS	100		63.093.006.561	80.608.925.314
I. Cash and cash equivalents	110		5.276.747.579	7.971.281.583
1. Cash	111	5	5.276.747.579	7.971.281.583
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		-	35.647.163.500
3. Held-to-maturity investments	123		-	35.647.163.500
III. Short-term receivables	130		35.779.898.623	24.572.824.723
1. Short-term trade receivables	131	6	31.581.884.032	23.781.801.855
2. Short-term advances to suppliers	132	8	3.683.649.033	384.257.063
5. Other short-term receivables	136	9	2.658.490.356	2.550.890.603
6. Provision for doubtful short-term receivables	137	10	(2.144.124.798)	(2.144.124.798)
7. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140		6.739.800.149	3.926.474.586
1. Inventories	141	11	6.739.800.149	3.926.474.586
2. Provision for decline in value of inventories	149		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		15.296.560.210	8.491.180.922
1. Short-term prepaid expenses	161	12a	2.575.970.143	1.324.163.039
2. Deductible value added tax	162		12.720.590.067	7.167.017.883
B. NON-CURRENT ASSETS	200		133.781.895.775	101.516.471.413
I. Long-term receivables	210		3.021.413.125	1.707.366.875
1. Long-term trade receivables	211			
5. Other long-term receivables	215	7	3.021.413.125	1.707.366.875
II. Fixed assets	220		115.354.870.096	82.258.606.777
1. Tangible fixed assets	221		104.667.255.059	70.419.085.745
- Cost	222	13	136.206.064.060	98.101.522.388
- Accumulated depreciation	223	13	(31.538.809.001)	(27.682.436.643)
2. Finance lease assets	224		7.167.415.037	8.319.321.032
- Cost	225	14	9.215.247.912	9.215.247.912
- Accumulated depreciation	226	14	(2.047.832.875)	(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 properties	240			
V. Long-term assets in progress	250		11.570.874.029	11.570.874.029
1. Long-term work in progress	251		-	-
2. Construction in progress	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. Equity investments in other entities	263	17	66.000.000	66.000.000
VII. Other non-current assets	270		3.768.738.525	5.913.623.732
1. Long-term prepaid expenses	271	12b	3.768.738.525	5.913.623.732
TOTAL ASSETS	280		196.874.902.336	182.125.396.727
RESOURCES				
C. LIABILITIES	300		122.211.114.147	108.301.691.116
I. Current liabilities	310		52.059.053.200	43.124.403.828
1. Short-term trade payables	311	18a	20.136.540.811	15.641.355.319
2. Short-term advances from customers	312	19	1.580.587.392	30.991.780

ITEMS	Code	Notes	Closing balance	Opening balance
4. Taxes and amounts payable to the State	314	20	1.237.627.527	1.734.614.222
5. Payables to employees	315		3.364.774.647	2.973.791.126
6. Short-term accrued expenses	316	21	2.621.515.932	1.755.588.021
9. Short-term unearned revenue	319	22	351.000.000	-
10. Other short-term payables	320	23	12.081.692	212.320.867
11. Short-term borrowings and finance lease liabilities	321	24a	22.712.630.714	20.717.448.008
13. Bonus and welfare fund	323		42.294.485	58.294.485
II. Non-current liabilities	330		70.152.060.947	65.177.287.288
1. Long-term trade payables	331	18b	15.454.387.586	15.947.638.384
7. Other long-term payables	337		360.000.000	
8. Long-term borrowings and finance lease liabilities	338	24b	54.337.673.361	49.229.648.904
D. OWNERS' EQUITY	400		74.663.788.189	73.823.705.611
I. Owners' equity	410		74.663.788.189	73.823.705.611
1. Owners' contributed capital	411		61.996.980.000	61.996.980.000
- Ordinary shares with voting rights	411a		61.996.980.000	61.996.980.000
2. Share premium	412	25a	4.257.677.579	4.267.677.579
4. Other owners' capital	414	25a	1.633.524.798	1.633.524.798
8. Investment and development fund	418		-	-
9. Other funds belonging to owners' equity	419			
10. Undistributed profit after tax	420		6.775.605.812	5.925.523.234
- Undistributed profit after tax accumulated to the end of	420a	25d	5.925.523.233	2.988.201.355
- Undistributed profit after tax of the current period	420b	25d	850.082.579	2.937.321.879
TOTAL RESOURCES	440		196.874.902.336	182.125.396.727

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Chief Accountant

Nguyen Thi Tuyet

Prepared by

Le Thi Khanh Nhon

PORTSERCO LOGISTICS JOINT STOCK COMPANY

Address: 59 Ba Dinh Street, Hai Chau, Da Nang

Tel: 0236.3886305

**FINANCIAL STATEMENTS
QUARTER 3 OF FISCAL YEAR 2026**

INCOME STATEMENT - QUARTER 3, 2026

ITEMS	Code	Notes	This quarter (current year)	This quarter (previous year)	Year-to-date to the end of this quarter (current year)	Year-to-date to the end of this quarter (previous year)
1. Revenue from sales of goods and rendering of services	01	26	75.883.772.305	51.814.080.820	210.203.016.636	124.392.635.222
2. Revenue deductions	02			5.055.555		24.949.332
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		75.883.772.305	51.809.025.265	210.203.016.636	124.367.685.890
4. Cost of goods sold	11	27	72.279.310.100	46.922.864.772	199.138.918.969	113.752.853.560
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		3.604.462.205	4.886.160.493	11.064.097.667	10.614.832.330
6. Gain/loss on sale and disposal of investment properties	21			1.001.128		2.718.383
7. Financial income	22	28	1.229.468	1.576.765.748	1.219.054.211	2.109.289.038
8. Financial expenses	23	29	2.162.119.526	1.576.765.748	6.055.838.775	2.109.289.038
- In which: Interest expenses	24	29	2.162.119.526		6.055.838.775	
9. Selling expenses	25	32a	376.360.911	238.456.564	874.473.887	864.654.657
10. General and administrative expenses	26	32b	1.733.359.558	1.835.438.625	5.987.781.821	4.321.507.719
11. Net operating profit (30 = 20 + (21 - 22) + 24 - (25 + 26))	30		(666.148.322)	1.236.500.684	(634.942.605)	3.322.099.299
12. Other income	31		546.296.296	224.655.787	1.930.555.554	556.917.466
13. Other expenses	32	31	81.721.763	127.230.965	169.409.141	166.730.965
14. Other profit (40 = 31 - 32)	40		464.574.533	97.424.822	1.761.146.413	390.186.501
15. Total accounting profit before tax (50 = 30 + 40)	50	33	(201.573.789)	1.333.925.506	1.126.203.808	3.712.285.800
16. Current corporate income tax expense	51		(14.910.405)	448.506.739	276.121.229	942.528.798
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60	25d	(186.663.384)	885.418.767	850.082.579	2.769.757.002
19. Basic earnings per share (*)	70	34	(30)	286	137	894
20. Diluted earnings per share	71					



General Director
Le Nam Hung

Chief Accountant


Nguyen Thi Tuyet

Prepared by


Le Thi Khanh Nhon

CASH FLOW STATEMENT (DIRECT METHOD) - QUARTER 3, 2026

ITEMS	Code	Notes	Year-to-date to the end of this quarter (current year)	Year-to-date to the end of this quarter (previous year)
I. Cash flows from operating activities				
1. Receipts from sales, services and other revenue	01		169.290.470.696	84.695.897.588
2. Cash paid to suppliers of goods and services	02		(161.385.773.433)	(84.847.494.260)
3. Cash paid to employees	03		(13.887.142.259)	(7.994.246.019)
4. Interest paid	04	29	(6.055.838.775)	(2.109.289.038)
5. Corporate income tax paid	05	20	(846.369.572)	(521.115.650)
6. Other cash receipts from operating activities	06		26.558.258.568	6.212.556.635
7. Other cash payments for operating activities	07		(10.554.030.381)	(10.543.833.297)
Net cash flows from operating activities	20		3.119.574.844	(15.107.524.041)
II. Cash flows from investing activities				
1. Purchases/construction of fixed assets and other LT assets	21		(45.163.515.751)	(45.211.517.768)
2. Proceeds from disposal of fixed assets and other LT assets	22		1.930.555.554	556.917.466
3. Loans to and purchases of debt instruments of other entities	23			
4. Collection of loans and resale of debt instruments of other entities	24		35.647.163.500	
5. Equity investments in other entities	25			
6. Proceeds from recovery of equity investments in other entities	26			
7. Interest, dividends and profits received	27	28	1.215.675.138	1.717.255
Net cash flows from investing activities	30		(6.370.121.559)	(44.652.883.047)
III. Cash flows from financing activities				
1. Proceeds from share issuance and owners' contributions	31		(160.000.000)	
2. Capital repaid to owners and repurchase of shares already issued by the enterprise	32			
3. Proceeds from borrowings	33	24	93.947.127.070	78.482.724.079
4. Repayments of loan principal	34	24	(91.490.188.811)	(18.638.439.924)
5. Repayments of finance lease liabilities	35	24b	(1.740.925.548)	(1.409.711.450)
6. Dividends and profits paid to owners	36			
Net cash flows from financing activities	40		556.012.711	58.434.572.705
Net cash flows during the period (50 = 20 + 30 + 40)	50		(2.694.534.004)	(1.325.834.383)
Cash and cash equivalents at beginning of period	60	5	7.971.281.583	4.260.018.339
Effect of exchange rate fluctuations on foreign currency translation	61			
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5	5.276.747.579	2.934.183.956



General Director

Le Nam Hung

Chief Accountant

Nguyen Thi Tuyet

Prepared by

Le Thi Khanh Nhon

Form B 09 - DN

*Issued under Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Ministry of Finance*

1. Operating characteristics

1.1. General information

Portserco Logistics Joint Stock Company (hereinafter referred to as the “Company”) was established through the equitization of Da Nang Port General Services Enterprise (a dependent unit of Da Nang Port, under Vietnam Maritime Corporation) pursuant to Decision No. 3086/2002/QĐ-BGTVT dated 26/09/2002 of the Minister of Transport. The Company is an independent accounting entity operating under Enterprise Registration Certificate No. 0400438101 dated 26/12/2002 issued by the Department of Planning and Investment of Da Nang City (this Enterprise Registration Certificate has been amended 18 times, most recently on 08/05/2026), the Law on Enterprises, the Company’s Charter and other relevant prevailing legal regulations.

The Company’s ordinary shares are listed on the Hanoi Stock Exchange under the ticker symbol PRC pursuant to Decision No. 816/QĐ-SGDHN dated 08/11/2010. The shares officially commenced trading on 29/11/2010.

1.2. Business lines

- Multimodal transport; Maritime services;
- Warehouse and yard leasing;
- Cargo handling (loading and unloading);
- Road transport of oversized and overweight cargo;
- Petroleum agency;
- Duty-free shop.

1.3. Corporate structure

As at 30/09/2026, the Company has 1 dependent unit and 1 representative office without legal entity status, which maintain dependent accounting and report to the Company, as follows:

- | | |
|-------------------------|---|
| • Duty-free shop | No. 1 Yet Kieu Street, Da Nang City |
| • Representative office | 15th Floor, Pacific Building, 83 Ly Thuong Kiet Street, Cua Nam Ward, Hanoi |

2. Accounting period and accounting currency

The Company’s fiscal year begins on 01 January and ends on 31 December.

The currency used in accounting records and in the presentation of the Financial Statements is the Vietnamese Dong (VND).

3. Applicable accounting standards and system

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

Form of accounting records: Voucher-based 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 maturity of not more than 3 months from the date of investment, which are readily convertible into a known amount of cash and are subject to no risk of changes 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 required to redeem at a certain date in the future, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are recognized at their carrying amount after revaluation. Provisions for losses are deducted directly from the carrying amount of the investments.

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

Equity investments in other entities

Long-term equity investments in other companies are investments over which the Company has no control or joint control and no significant influence on the investee.

Long-term equity investments in other companies are recognized at cost less provisions. Dividends and profits distributed in cash or in non-monetary form relating to the period before the investment date are recorded as a reduction in the carrying amount of the investment.

Provisions

Provisions for long-term equity investments in other companies are 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.

Where the investee is required to prepare consolidated financial statements, the provision for losses is made based on the consolidated financial statements. In other cases, the provision is made based on the investee's separate financial statements.

4.3 Receivables

Receivables comprise trade receivables and other receivables:

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

Receivables are recognized at cost less provision for doubtful debts. The provision for doubtful debts represents the estimated loss at the end of the accounting period on receivables that are overdue and which the Company has repeatedly requested but not yet collected, or receivables that are not yet due but where the debtor has gone bankrupt, is undergoing dissolution procedures, has disappeared or absconded.

4.4 Inventories

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

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

- Raw materials and merchandise: comprise purchase costs, processing costs and other directly attributable costs incurred in bringing the inventories to their present location and condition;
- Finished goods: comprise the cost of direct materials, direct labor and directly attributable overheads allocated based on the normal level of activity.

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

A provision for decline in value of inventories is made for each item when its net realizable 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 incurred by the Company in bringing the tangible fixed asset to its working condition for its intended use. Expenditures incurred after initial recognition are capitalized into the cost of tangible fixed assets only if they will certainly increase the future economic benefits from the use of such assets. Expenditures that do not meet this condition are recognized as expenses in the period.

Depreciation

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation periods are in accordance with Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance, specifically as follows:

<u>Asset class</u>	<u>Depreciation period</u> (years)
Buildings and structures	10 - 25
Machinery and equipment	6 - 15
Motor vehicles	6 - 10
Office 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 a finance lease fixed asset is recognized at the value of the leased asset at the inception of the lease plus initial direct costs related to the finance lease. The value of the leased asset at the inception of the lease is its fair value. Where the fair value is higher than the present value of the minimum lease payments, the value of the leased asset is the present value of the minimum lease payments.

Depreciation

The depreciation policy for finance lease fixed assets is consistent with that for owned fixed assets of the same type. Accordingly, finance lease assets are depreciated using the straight-line method. Depreciation is calculated based on cost and the estimated useful lives of the assets, in accordance with Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance. Where there is no reasonable certainty that the Company will obtain ownership of the asset at the end of the lease term and the lease term is shorter than the estimated useful life of the leased asset, the asset is depreciated over the lease term.

The depreciation periods of finance lease fixed assets at the Company are as follows:

<u>Asset class</u>	<u>Depreciation period (years)</u>
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Motor vehicles and transmission equipment

6 – 10

4.7 Intangible fixed assets

Cost

Intangible fixed assets are stated at cost less accumulated amortization.

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

Land use rights

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

- Land use rights allocated by the State with land use fees or legally transferred land use rights (including land use rights with a definite term and land use rights with an indefinite term);
- Prepaid land rental (paid for the entire lease term or paid in advance for many years, with the remaining prepaid lease term being at least 05 years) under land lease contracts entered into before the effective date of the 2003 Land Law, for which land use right certificates have been granted by the competent authorities.

The cost of land use rights comprises all directly attributable costs incurred to obtain the legal land use rights.

Amortization

Intangible fixed assets that are land use rights with an indefinite term are not amortized. For land use rights with a definite term, the amortization period is the period during which the Company is permitted to use the land.

4.8 Leases

An operating lease is a lease of fixed assets under which substantially all the risks and rewards of ownership remain with the lessor. Operating lease payments are charged to the income statement on a straight-line basis over the lease term.

4.9 Prepaid expenses

Prepaid expenses are classified as short-term and long-term prepaid expenses. These are expenses actually incurred but related to the results of production and business activities of multiple periods. The Company's main prepaid expenses include:

- Tools and supplies put into use: allocated on a straight-line basis over a period of 6 to 24 months;
- Other prepaid expenses: based on the nature and amount of the expenses, the Company selects an appropriate allocation method and basis 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 sale and purchase transactions between suppliers and the Company;
- Other payables are payables of a non-commercial nature that are not related to sale and purchase transactions or intra-company transactions.

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

Payables are monitored in detail by counterparty, original term, remaining term and original currency.

4.11 *Accrued expenses*

Accrued expenses are recognized for amounts payable in the future for goods and services received, regardless of whether the Company has received the suppliers' invoices.

4.12 *Borrowings and finance lease liabilities*

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

Borrowings and finance lease liabilities are monitored in detail by counterparty, loan agreement, original term, remaining term and original currency.

Borrowing costs

Borrowing costs comprise interest and other costs directly attributable to the Company's borrowings. Borrowing costs are recognized as operating expenses in the period in which they are incurred, unless they qualify for capitalization in accordance with the Accounting Standard "Borrowing Costs".

Borrowing costs relating to specific borrowings used solely for the investment in, construction or formation of a specific asset of the Company are capitalized into the cost of that asset. For general borrowings, the amount of borrowing costs eligible for capitalization in the accounting period is determined by applying the capitalization rate to the weighted average accumulated expenditure incurred on the construction or production of that asset.

Capitalization 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. Capitalization 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 capital actually contributed by shareholders.

Share premium

Share premium reflects the difference between the issue price and the par value of shares, net of direct costs related to the share issuance; the difference between the reissue price and the carrying amount of treasury shares, net of direct costs related to the reissuance; 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 the resolutions of the General Meeting of Shareholders.

Dividends paid to shareholders shall not exceed undistributed profit after tax, taking into account non-monetary items included in 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 sales of goods and rendering of services is recognized when it is probable that economic benefits will flow to the Company and the revenue can be reliably measured, and the following conditions are satisfied:

- ✓ Revenue from sales of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer and there is no significant possibility of changes in the parties' decisions regarding the selling price or the return of goods;
- ✓ Revenue from rendering of services is recognized when the services have been completed. Where services are performed over several accounting periods, revenue for each period is determined based on the stage of completion of the services at the end of the accounting period.
- Financial income is recognized when the revenue can be measured with reasonable certainty and it is probable that economic benefits will flow from the transaction.
 - ✓ Interest income is recognized on a time-proportion basis using the effective interest rate;
 - ✓ Dividends and profit distributions are recognized when the Company is entitled to receive dividends or profits from its capital contributions. Share dividends are not recognized as financial income. Dividends received relating to the pre-investment period are recorded as a reduction in the carrying amount of the investment.
- Other income comprises income from activities outside the Company's ordinary production and business activities and is recognized when it can be measured with reasonable certainty and it is probable that economic benefits will flow to the Company.

4.15 *Revenue deductions*

Revenue deductions comprise trade discounts, sales allowances and sales returns.

Where revenue was recognized in a prior period but the corresponding revenue deductions arise after the end of the accounting period, revenue is reduced according to the following principles:

- If they arise before the issuance of the financial statements, revenue of the reporting period is adjusted downward;
- If they arise after the issuance of the financial statements, revenue of the subsequent period is reduced.

4.16 *Cost of goods sold*

The cost of products, goods and services sold is recognized in the appropriate period, in accordance with the matching principle and the prudence principle.

Costs in excess of normal levels relating to inventories and services rendered are recognized immediately in cost of goods sold for the period and are not included in the cost of products and services.

4.17 *Financial expenses*

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

4.18 *Selling expenses and general and administrative expenses*

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

General and administrative expenses reflect the actual expenses incurred in connection with the general administration of the enterprise.

4.19 *Current and deferred corporate income tax expenses*

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

Current income tax is the tax calculated on taxable income for the period at the tax rates enacted at the end of the accounting period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, as well as adjustments for non-taxable income and non-deductible expenses.

Deferred income tax is determined for temporary differences at the end of the accounting period between the tax bases 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 recognized at cost plus transaction costs directly attributable to the acquisition of the financial assets. The Company's financial assets include cash on hand, bank deposits, trade receivables, other receivables and financial investments.

Financial liabilities

At the date of initial recognition, financial liabilities are recognized at cost plus transaction costs directly attributable to the issuance of the financial liabilities. The Company's financial liabilities include borrowings, trade payables, accrued expenses and other payables.

Subsequent measurement 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 applied by the Company

- Value added tax (VAT):
 - ✓ International transport activities: 0% tax rate;
 - ✓ Transport, cargo handling, fuel and tire trading services: 10% tax rate. In 2025, the Company was entitled to a 2% reduction in the VAT rate for the above services pursuant to 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 is not required to declare, calculate and pay VAT on gasoline and oil products pursuant to Decision No. 482/QĐ-TTg issued on 26/03/2026.
 - ✓ Other products are subject to the tax rates prescribed by prevailing regulations.
- Corporate income tax: 20% tax rate.
- Other taxes and fees are paid in accordance with prevailing regulations.

4.22 Related parties

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

Unit: VND

5. Cash

	30/09/2026	01/01/2026
Cash on hand	601,082,091	706,802,849
Demand deposits at banks	4,675,665,488	7,264,478,734
Total	5,276,747,579	7,971,281,583

6. Short-term trade receivables

	30/09/2026	01/01/2026
Quang Nam Mineral Engineering Joint Stock Company	7,488,259,704	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 JSC	5,385,568,972	-
Other customers	16,533,606,247	21,027,603,063
Total	31,581,884,032	23,781,801,855

7. Other long-term receivables

	30/09/2026	01/01/2026
Long-term deposits, mortgages 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

	30/09/2026	01/01/2026
CHENGTONG INTERNATIONAL LIMITED	2,857,478,400	
SHANDONG LINGLONG TYRE CO.,LTD	597,324,633	
Agribank Securities Joint Stock Company	150,000,000	
Other suppliers	78,846,000	384,257,063
Total	3,683,649,033	384,257,063

9. Other short-term receivables

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
Receivables from employees (social, health, unemployment insurance,...)	63,135,446	-	50,266,560	-
Advances	1,867,647,577	-	1,715,001,239	-
Payments on behalf	-	-	-	-
Other receivables	727,707,333	-	785,622,804	-
+ <i>Tra Ngoc Huy</i>	217,375,658	-	190,000,000	-
+ <i>Other receivables</i>	510,331,675	-	595,622,804	-
Total	2,658,490,356	-	2,550,890,603	-

10. Provision for doubtful short-term receivables

	30/09/2026	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
Total	2,144,124,798	2,144,124,798

11. Inventories

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Raw materials and supplies	-	-	52,800,000	-
Work in progress (production and business)	4,342,029,864	-	691,442,155	-
Merchandise	2,397,770,285	-	3,182,232,431	-
Total	6,739,800,149	-	3,926,474,586	-

- No inventories were pledged or mortgaged as collateral for liabilities as at 30/09/2026.

12. Prepaid expenses

a. Short-term

	30/09/2026	01/01/2026
Road tolls	133,898,316	410,771,316
Insurance expenses	1,017,326,056	690,083,571
Vehicle fit-out costs (tailgates, air conditioners, mats,...)	1,161,628,907	114,521,190
Other short-term prepaid expenses	263,116,864	108,786,963
Total	2,575,970,143	1,324,163,039

b. Long-term

	30/09/2026	01/01/2026
Tools and supplies awaiting allocation	3,768,738,525	5,913,623,732
Total	3,768,738,525	5,913,623,732

13. Tangible fixed assets

	Buildings, structures	Machinery, equipment	Motor vehicles, transmission	Office equipment	Total
Cost					
Opening balance	4,551,226,684	401,700,000	93,090,355,704	58,240,000	98,101,522,388
Purchases	-	364,282,000	46,122,941,051	-	46,487,223,051
Disposals, sales	-	-	8,382,681,379	-	8,382,681,379
Closing balance	4,551,226,684	765,982,000	130,830,615,376	58,240,000	136,206,064,060
Accumulated depreciation					
Opening balance	3,574,383,137	321,468,604	24,321,880,972	58,240,000	28,275,972,713
Charge for the period	55,725,200	17,833,881	5,083,949,843	-	5,157,508,924
Other increases	-	-	-	-	-
Disposals, sales	-	-	1,894,672,636	-	1,894,672,636
Closing balance	3,630,108,337	339,302,485	27,511,158,179	58,240,000	31,538,809,001
Net book value					
Opening balance	1,088,293,949	104,031,944	69,226,759,852	-	70,419,085,745
Closing balance	921,118,347	426,679,515	103,319,457,197	-	104,667,255,059

Net book value at the end of the period of tangible fixed assets pledged as collateral: VND 99,913,300,277.
Cost of fully depreciated fixed assets still in use at the end of the period: VND 6,834,988,519.

14. Finance lease fixed assets

	Motor vehicles, transmission VND	Total VND
Cost		
Opening balance	9,215,247,912	9,215,247,912
Purchases	-	-
Decreases	-	-
Closing balance	9,215,247,912	9,215,247,912
Accumulated depreciation		
Opening balance	-	-
Charge for the period	2,047,832,875	2,047,832,875
Other increases	-	-
Decreases	-	-
Closing balance	2,047,832,875	2,047,832,875
Net book value		
Opening balance	9,215,247,912	9,215,247,912
Closing balance	7,167,415,037	7,167,415,037

15. Intangible fixed assets

	Land use rights	Total
Cost		
Opening balance	3,520,200,000	3,520,200,000
Purchases	-	-
Other increases	-	-
Disposals, sales	-	-
Closing balance	3,520,200,000	3,520,200,000
Accumulated amortization		
Opening balance	-	-
Charge for the period	-	-
Disposals, sales	-	-
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

(*) Land use rights with an indefinite term include:

- The 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 pledged as collateral for borrowings.

16. Construction in progress

	30/09/2026	01/01/2026
Capital construction		
- Warehouse	11,570,874,029	11,570,874,029
- Site leveling at Suoi Vuon Dua area	2,855,456,399	2,855,456,399
- Other costs at Suoi Vuon Dua	8,364,328,231	8,364,328,231
	351,089,399	351,089,399
Total	11,570,874,029	11,570,874,029

17. Equity investments in other entities

		30/09/2026					01/01/2026	
	Operating status	% of capital	% of voting rights	No. of shares	Cost	Provi-sion	Cost	Provi-sion
Investments in other entities					66,000,000	-	66,000,000	-
- Saigon Port Import-Export & Services Joint Stock Company	In operation	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

	30/09/2026	01/01/2026
Chailease International Trading Co., Ltd.	8,174,471,288	6,736,215,517
Khanh Truong Trading & Services One Member Co., Ltd.	2,029,497,900	1,878,214,490
Gia Hung Transport Trading & Services Co., Ltd.	6,343,270,845	3,439,615,785
Other suppliers	3,589,300,778	3,587,309,527
Total	20,136,540,811	15,641,355,319

b. Long-term

	30/09/2026	01/01/2026
Chailease International Trading Co., Ltd.	15,454,387,586	15,947,638,384
Total	15,454,387,586	15,947,638,384

(*) In 2025, the Company entered into 2 contracts to purchase tractor trucks and cargo/container semi-trailers from Chailease International Trading Co., Ltd. (Chailease), as follows:

- Contract No. T250079H1 dated 25/02/2025 for the purchase of tractor trucks and cargo/container semi-trailers, with the following payment terms:

- Cash price: VND 12,993,650,000
 - Instalment price: VND 14,901,117,820 (over 48 instalments)
 - Down payment: VND 649,682,500
 - Deposit: VND 649,282,500
 - Amount paid in instalments: VND 12,343,967,500
 - Difference (deferred payment interest): VND 1,907,467,820
 - Total periodic instalment payments: VND 14,251,435,320
- Contract No. T250286H1 dated 21/04/2025 for the purchase of tractor trucks and cargo/container semi-trailers, with the following payment terms:
 - Cash price: VND 11,583,687,500
 - Instalment price: VND 13,269,114,031 (over 48 instalments)
 - Down payment: VND 579,184,375
 - Deposit: VND 579,184,375
 - Amount paid in instalments: VND 11,004,503,125
 - Difference (deferred payment interest): VND 1,685,426,531
 - Total periodic instalment payments: VND 12,689,929,656
- (*) In February 2026, the Company entered into 1 contract to purchase tractor trucks and cargo/container semi-trailers from Chailease International Trading Co., Ltd. (Chailease), as follows:**
- Contract No. T260116H1 dated 11/02/2026 for the purchase of tractor trucks and cargo/container semi-trailers, with the following payment terms:
 - Cash price: VND 10,040,925,000
 - Instalment price: VND 11,448,662,685 (over 48 instalments)
 - Down payment: VND 1,506,138,750
 - Deposit: VND 1,506,138,750
 - Amount paid in instalments: VND 8,534,786,250
 - Difference (deferred payment interest): VND 1,407,737,685
 - Total periodic instalment payments: VND 9,942,523,935

19. Short-term advances from customers

	30/09/2026	01/01/2026
Long Minh Construction Consulting & Trading Co., Ltd.	-	30,991,780
Shanghai Minsheng Shipping (Vietnam) Co., Ltd.	1,580,587,392	-
Total	1,580,587,392	30,991,780

20. Taxes and amounts payable to the State

	Opening	Payable during the period	Paid during the period	Closing
Value added tax	-	-	-	-
Corporate income tax	846,369,572	276,172,311	846,420,654	276,121,229
Personal income tax	9,885,000	223,898,104	147,174,704	86,608,400
Property tax and land rental	873,544,034	1,839,136	1,839,136	873,544,034
Other taxes	4,815,616	23,184,963	26,646,715	1,353,864
Total	1,734,614,222	525,094,514	1,022,081,209	1,237,627,527

The Company's tax returns are subject to examination by the tax authorities. The tax amounts presented in these Financial Statements may change in accordance with the decisions of the tax authorities.

21. Short-term accrued expenses

	30/09/2026	01/01/2026
Transport expenses (tickets, surcharges and repairs)	2,192,948,000	1,242,953,000
Other accrued expenses	428,567,932	512,635,021
Total	2,621,515,932	1,755,588,021

22. Short-term unearned revenue

	30/09/2026	01/01/2026
Warehouse and yard rental received in advance	351,000,000	-
Total	351,000,000	-

23. Other payables

a. Short-term

	30/09/2026	01/01/2026
Trade union fees, social, health, unemployment insurance	7,548,942	62,402,537
Other payables	4,532,750	149,918,330
Total	12,081,692	212,320,867

b. Long-term

	30/09/2026	01/01/2026
Long Giang Vietnam Trading and Services One Member Co., Ltd. (deposit for premises lease)	360.000.000	
Cộng	360.000.000	-

24. Borrowings and finance lease liabilities

a. Short-term borrowings and finance lease liabilities

	Opening	Increase in period	Decrease in period	Closing
- Short-term borrowings	10,584,213,944	58,576,127,070	63,040,704,360	6,119,636,654
- BIDV - Hai Van Branch	10,584,213,944	51,387,127,074	55,851,704,364	6,119,636,654
- Employees	-	7,188,999,996	7,188,999,996	-
- Current portion of finance lease liabilities	2,321,234,064	1,740,925,548	1,740,925,548	2,321,234,064
- BIDV-SuMi TRUST Leasing Co., Ltd.	2,321,234,064	1,740,925,548	1,740,925,548	2,321,234,064
- Da Nang Branch	-	-	-	-
- Current portion of long-term borrowings	7,812,000,000	14,098,369,995	7,638,609,999	14,271,759,996
+ BIDV - Hai Van Branch	4,320,000,000	3,110,000,000	3,110,000,000	4,320,000,000
+ Vietcombank	3,492,000,000	8,958,370,000	4,122,610,000	8,327,760,000
+ Chailease International Leasing Co., Ltd.	-	2,029,999,995	405,999,999	1,623,999,996
Total	20,717,448,008	74,415,422,613	72,420,239,907	22,712,630,714

b. Long-term borrowings and finance lease liabilities

	Opening	Increase in period	Decrease in period	Closing
Long-term borrowings	51,432,000,000	50,809,919,996	37,501,209,995	64,740,710,001
- Vietcombank	15,754,000,000	24,071,000,000	4,122,610,000	35,702,390,000
- BIDV - Hai Van Branch	19,878,000,000	-	3,240,000,000	16,638,000,000
- Long-term borrowings from individuals	15,800,000,000	18,488,999,996	29,488,999,996	4,800,000,000
- Chailease International Trading Co., Ltd.	-	8,249,920,000	649,599,999	7,600,320,001
Finance lease liabilities	7,930,882,968	-	1,740,925,548	6,189,957,420
- BIDV-SuMi TRUST Leasing Co., Ltd.	7,930,882,968	-	1,740,925,548	6,189,957,420
- Da Nang Branch	-	-	-	-
Total	59,362,882,968	50,809,919,996	39,242,135,543	70,930,667,421
In which:				
- Long-term borrowings due within 1 year	10,133,234,064			16,592,994,060
Long-term borrowings and finance lease liabilities	49,229,648,904			54,337,673,361

- Borrowings from individuals in Vietnamese Dong for business operations. Loan term: 24 months. Interest rates are as agreed at the time of each drawdown. Security: unsecured.
- Long-term loan from the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Hai Van Branch under Credit Agreement No. 02/2024/4812566/HĐTD dated 19/06/2024. Purpose: investment in 03 NX 440 tractor trucks for production and business needs. Loan term: 60 months; interest rate: 7% per annum (applicable for the first 2 years), thereafter equal to the Bank's published 24-month VND retail savings rate (interest paid at maturity) plus a fixed margin of 3.5% per annum. The interest rate is

adjusted every 06 months. The loan is secured by the assets financed by 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: 06 tractor trucks (CNHTC_ZZ4257V324HE1B) and 06 semi-trailers (XINHONGDONG_LHD9400LB). Lease term: 48 months; finance lease interest rate: 7.7% per annum (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. Purpose: investment in 14 tractor trucks (CNHTC_ZZ4257V324HE1B) and 14 semi-trailers (FUSHI_LFS9402). Loan term: 60 months; interest rate: 6.4% per annum (fixed for the first 02 years; after the fixed-rate period: lending rate = base rate + margin of 2.3% per annum).
- Long-term loan from the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Hai Van Branch under Credit Agreement No. 02/2025/4812566/HĐTD dated 18/08/2025. Purpose: investment in 15 tractor trucks (CNHTC_ZZ4257V324HE1B) and 15 semi-trailers (CIMC_ZJV9405CLXDY) for production and business needs. Loan term: 60 months; interest rate: 6.2% per annum (applicable for the first 2 years), thereafter equal to the Bank's published 24-month VND retail savings rate (interest paid at maturity) plus a fixed margin of 2.5% per annum. The interest rate is adjusted every 06 months. The loan is secured by the assets financed by 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. Purpose: investment in 20 tractor trucks (CNHTC_ZZ4257V324HE1B) and 15 semi-trailers (CIMC_ZJV9405CLXDY). Loan term: 60 months; interest rate: 9.0% per annum (fixed for the first 06 months; after the fixed-rate period: lending rate = base rate + margin of 3.5% per annum).
- Long-term loan from Chailease International Trading Co., Ltd. under Contract No. V2605068D0 dated 01/06/2026. Purpose: investment in 05 tractor trucks (CNHTC_ZZ4257V324HE1B) and 05 semi-trailers (CIMC_ZJV9405CLXDY). Loan term: 60 months; interest rate: 9.68% per 365 days or 9.55% per 360 days (fixed for the first 06 months; after the fixed-rate period: lending rate = standard rate + margin of 9.68% per 365 days or 9.55% per 360 days).

25. Owners' equity

a. Reconciliation of movements in owners' equity

	Contributed capital	Share premium	Other owners' capital	Investment & dev. fund	Undistributed profit after tax	Total
Balance as 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 in the period	49,996,980,000	4,648,673,500	-	-	2,937,321,879	57,582,975,379
Decrease in the period	-	450,050,000	-	13,033,203,023	5,965,286,978	19,448,540,001
Balance as at 31/12/2025	<u>61,996,980,000</u>	<u>4,267,677,579</u>	<u>1,633,524,798</u>	<u>-</u>	<u>5,925,523,233</u>	<u>73,823,705,610</u>
Balance as 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 in the period	-	-	-	-	850,082,579	850,082,579
Decrease in the period	-	10,000,000	-	-	-	10,000,000
Balance as at 30/09/2026	<u>61,996,980,000</u>	<u>4,257,677,579</u>	<u>1,633,524,798</u>	<u>-</u>	<u>6,775,605,812</u>	<u>74,663,788,189</u>

b. Capital transactions with owners and distribution of dividends and profits

	30/09/2026	30/09/2025
Owners' invested capital		
- Opening contributed capital	61,996,980,000	12,000,000,000
- Capital increase in the period	-	18,998,490,000
- Capital decrease in the period	-	-
- Closing contributed capital	61,996,980,000	30,998,490,000
Dividends distributed	-	-

c. Shares

	30/09/2026	01/01/2026
	Shares	Shares
Number of shares issued	6,199,698	3,099,849
- Ordinary shares	6,199,698	3,099,849
- Preference shares (classified as owners' equity)	-	-
Number of shares repurchased (treasury shares)	-	-
- Ordinary shares	-	-
- Preference shares (classified as owners' equity)	-	-
Number of shares outstanding	6,199,698	3,099,849
- Ordinary shares	6,199,698	3,099,849
- Preference shares (classified as owners' equity)	-	-
Par value of outstanding shares: VND 10,000		

d. Undistributed profit after tax

	30/09/2026	30/09/2025
Profit brought forward from the previous period	5,925,523,234	8,953,488,332
Profit after corporate income tax for the period	850,082,579	2,769,757,002
Distribution of profits of previous years	-	5,965,286,977
+ Share issuance to increase capital	-	5,965,286,977
+ Dividend payment	-	-
Undistributed profit after tax at the end of the period	6,775,605,812	5,757,958,357

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

26. Revenue from sales of goods and rendering of services

	30/09/2026	30/09/2025
Revenue from sales of merchandise	56,675,177,633	47,198,418,618
Revenue from transport, warehousing and yard services	153,527,839,003	77,169,267,272
Total	210,203,016,636	124,367,685,890

27. Cost of goods sold

	30/09/2026	30/09/2025
Cost of merchandise sold	55,026,233,325	44,714,323,252
Cost of transport, warehousing and yard services	144,112,685,644	69,038,530,308
Total	199,138,918,969	113,752,853,560

28. Financial income

	30/09/2026	30/09/2025
Interest on deposits and loans	1,219,054,211	2,718,383
Total	1,219,054,211	2,718,383

29. Financial expenses

	30/09/2026	30/09/2025
Interest expenses	6,055,838,775	2,109,289,038
Total	6,055,838,775	2,109,289,038

30. Other income

	30/09/2026	30/09/2025
Gain on disposal and sale of fixed assets	1,930,555,554	556,917,466
Total	1,930,555,554	556,917,466

31. Other expenses

	30/09/2026	30/09/2025
Penalties and tax arrears	81,802,337	125,367,784
Other items	87,606,804	41,363,181
Total	169,409,141	166,730,965

32. Selling expenses and general and administrative expenses

a. Selling expenses incurred during the period

	30/09/2026	30/09/2025
Labor costs	270,000,000	290,300,000
Materials and tires	54,145,952	-
Mechanical workshop costs	411,802,249	-
Other items	138,525,686	574,354,657
Total	874,473,887	864,654,657

b. General and administrative expenses incurred during the period

	30/09/2026	30/09/2025
Labor costs	4,480,413,080	2,992,920,788
Depreciation of fixed assets	212,372,784	212,372,784
Other items	1,294,995,957	1,116,214,147
Total	5,987,781,821	4,321,507,719

33. Current corporate income tax expense

	30/09/2026	30/09/2025
Total accounting profit before tax	1,126,203,808	3,712,285,800
- Profit from principal business activities	1,126,203,808	3,712,285,800
Adjustments to taxable income		
- Upward adjustments	254,402,337	259,480,965
+ <i>Non-deductible expenses</i>	123,302,337	166,730,965
+ <i>Remuneration of non-executive Board members</i>	131,100,000	92,750,000
- Downward adjustments	-	-
Total taxable income	1,380,606,145	3,971,766,765
Current corporate income tax expense	276,121,229	942,528,798

34. Basic and diluted earnings per share

	30/09/2026	30/09/2025
Profit after corporate income tax	850,082,579	2,769,757,002
Adjustments increasing or decreasing profit after tax	-	-
Profit or loss attributable to ordinary shareholders	850,082,579	2,769,757,002
Weighted average number of ordinary shares outstanding	6,199,698	3,099,849
Basic and diluted earnings per share	137	894

35. Events after the end of the accounting period

There have been no events after the end of the accounting period that require adjustment or disclosure in the Financial Statements for the third quarter of 2026.

36. Remuneration of key management personnel

	Position	Description	30/09/2026	30/09/2025
Mr. Vu Quang Vinh	Chairman of the BOD	Remuneration	61,200,000	33,545,455
	Chief Technology Officer	Salary, bonus	191,039,294	92,228,261
Mr. Le Nam Hung	Member of the BOD	Remuneration	40,800,000	31,000,000
	General Director	Salary, bonus	356,530,847	253,514,903
Mr. Tran Quang Tuan	Member of the BOD	Remuneration	40,800,000	39,636,364
	Chief Financial Officer	Salary, bonus	191,039,294	92,228,261
Mr. Ton Hung Toan	Operations and Dispatch Director	Salary, bonus	222,266,548	156,720,030
Mr. Nguyen Anh Tai	Technical Director	Salary, bonus	170,064,091	184,004,671
Ms. Nguyen Thi Tuyet	Chief Accountant	Salary, bonus	259,743,121	182,859,872
Mr. To Kien Cuong	Independent Member of the BOD	Remuneration	40,800,000	22,363,636
	Chairman of the Audit Committee	Remuneration	22,500,000	13,977,273
Mr. Nguyen Tat Long	Member of the BOD	Remuneration	40,800,000	22,363,636
	Member of the Audit Committee	Remuneration	27,000,000	16,772,728



General Director

Le Nam Hung

Chief Accountant

Nguyen Thi Tuyet

Prepared by

Le Thi Khanh Nhon

Da Nang, 20 October 2026