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

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# INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY

## SEPARATE FINANCIAL STATEMENTS

### FOR THE 3rd QUARTER OF 2026 ACCOUNTING PERIOD ENDING 30/09/2026

*October 2026*

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# STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of International Trade and Service Investment Joint Stock Company (hereinafter referred to as the "Company") submits with the Company's serparate financial statements for the accounting period of 3rd Quarter, 2026 ending on September 30th, 2026.

## BOARDS OF MANAGEMENT AND GENERAL DIRECTORS

The members of the Board of General Directors and the Board of Management have managed the Company during the period from July 1st, 2026 to September 30th, 2026 and up to the date of this Report include:

**Board of Management**

| | | |
|---|---|---|
| Mr Phung Tien Toan | Chairman | Reappointed on June 15, 2026 |
| Mrs. Phung Thuy Hoa | Vice Chairwoman | Appointed on June 15, 2026 |
| Mr Nguyen Thai Hoa | Member | Reappointed on June 15, 2026 |
| Mr. Truong Minh Giam | Member | Appointed on June 15, 2026 |
| Ms. Nguyen Thi Huyen Oanh | Member | Appointed on June 15, 2026 |

**Board of General Directors**

| | | |
|---|---|---|
| Mr Vu Hoang Thao | General Director | |
| Mrs. Phung Thuy Hoa | Deputy General Director | |
| Mr. Mai Duy Chung | Deputy General Director | Appointed on April 15, 2026 |

**Finance - Accounting department**

| | |
|---|---|
| Mr Pham Xuan Phuong | Chief Accountant |

## SUBSEQUENTS EVENTS

According to the Board of General Directors, there have been no other significant events occurring after September 30th 2026, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the financial statements for the period from July 1st, 2026 to September 30th, 2026.

## RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Company's Board of General Directors is responsible for preparing the separate financial statements for the 3rd Quarter ending on June 30th, which give a true and fair view of the financial position of The Company as at 30/09/2026 as well as of its separate income statement and separate cash flows statements for the period from July 1st, 2026 to September 30th, 2026.

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

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

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

## STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

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

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

For and on behalf of the Board of General Directors,

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ
INTERSERCO
MSDN: 0100[illegible]0052
TP. HÀ NỘI

**Vu Hoang Thao**
**General Director**
*Ha Noi, Octotber 20th, 2026*

# STATEMENT OF FINANCIAL POSITION
As at 30th September 2026

| ASSETS | Code | Note | 30/09/2026 VND | Reclassified in accordance with Circular No. 99/2025/TT-BTC 01/01/2026 VND |
|---|---|---|---|---|
| **A- CURRENT ASSETS** | **100** | | **216,201,985,702** | **108,311,175,722** |
| **I. Cash and cash equivalents** | **110** | 4 | **10,033,467,827** | **3,880,232,295** |
| 1. Cash | 111 | | 10,033,467,827 | 3,880,232,295 |
| **II. Short-term financial investments** | **120** | | **28,824,350,001** | **7,103,458,906** |
| 3. Short-term held-to-maturity investments | 123 | 14 | 29,324,350,001 | 7,603,458,906 |
| 4. Allowance for short-term held-to-maturity investments | 124 | 14 | (500,000,000) | (500,000,000) |
| **III. Short-term receivables** | **130** | | **175,935,028,954** | **93,855,102,011** |
| 1. Receivables from customers | 131 | 5 | 183,710,284,034 | 65,094,283,131 |
| 2. Advances to Suppliers | 132 | 9 | 11,525,422,125 | 43,734,546,039 |
| 5. Other short-term receivables | 135 | 6 | 41,185,668,454 | 48,140,248,515 |
| 6. Allowance for doubtful short-term receivables (*) | 136 | | (60,486,345,659) | (63,113,975,674) |
| **IV. Inventories** | **140** | | **188,120,833** | **1,729,598,150** |
| 1. Inventories | 141 | 7 | 188,120,833 | 1,729,598,150 |
| **VI. Other current assets** | **160** | | **1,221,018,087** | **1,742,784,360** |
| 1. Short-term prepaid expenses | 161 | 8 | 367,571,939 | 615,990,123 |
| 2. Deductible value added tax | 162 | | 150,000 | 150,000 |
| 3. Taxes and other receivables from government budget | 163 | 16 | 853,296,148 | 1,126,644,237 |
| **B - NON-CURRENT ASSET** | **200** | | **545,065,589,104** | **539,356,227,449** |
| **I. Nont - current assets** | **210** | | **7,100,000** | **7,100,000** |
| 5. Other long-term receivables | 215 | 6 | 7,100,000 | 7,100,000 |
| **II. Fixed assets** | **220** | | **13,979,554,499** | **13,386,168,487** |
| 1. Tangible fixed assets | 221 | 10 | 13,942,961,999 | 13,325,478,487 |
| - Historical costs | 222 | | 100,787,204,672 | 92,253,915,857 |
| - Accumulated depreciation | 223 | | (86,844,242,673) | (78,928,437,370) |
| 3. Intangible fixed assets | 227 | 11 | 36,592,500 | 60,690,000 |
| - Historical costs | 228 | | 553,050,000 | 553,050,000 |
| - Accumulated depreciation | 229 | | (516,457,500) | (492,360,000) |
| **V. Long-term assets in progress** | **250** | | **280,921,167,761** | **271,601,399,855** |
| 2. Construction in progress | 252 | 12 | 280,921,167,761 | 271,601,399,855 |
| **VI. Long-term investments** | **260** | | **246,884,674,801** | **250,984,674,801** |
| 1. Investment in subsidiaries | 261 | 13 | 53,496,524,750 | 53,496,524,750 |
| 2. Investment in associates and joint ventures | 262 | 13 | 127,690,787,063 | 64,339,760,581 |
| 3. Investment in equity other entities | 263 | 13 | 87,509,816,155 | 161,755,816,155 |
| 4. Allowances ford long-term investments | 264 | 13 | (21,812,453,167) | (28,607,426,685) |
| **VII. Other long-term assets** | **270** | | **3,273,092,043** | **3,376,884,306** |
| 1. Long-term prepaid expenses | 271 | 8 | 3,273,092,043 | 3,376,884,306 |
| **TOTAL ASSETS** | **280** | | **761,267,574,806** | **647,667,403,171** |

## STATEMENT OF FINANCIAL POSITION (Continued)

*As at 30th September 2026*

| RESOURCES | Code | Note | 30/09/2026 VND | Reclassified in accordance with Circular No. 99/2025/TT-BTC 01/01/2026 VND |
|---|---|---|---|---|
| C. LIABILITIES | 300 | | 408,733,191,549 | 335,902,487,785 |
| I. Current liabilities | 310 | | 178,693,791,924 | 78,660,642,430 |
| 1. Short-term trade payables | 311 | 15 | 122,685,968,465 | 8,006,484,725 |
| 2. Prepayments from customers | 312 | | 1,213,633,780 | 10,013,233,647 |
| 4. Short-term taxes and other statutory obligations | 314 | 16 | 3,157,623,409 | 139,180,999 |
| 5. Payables to employees | 315 | | 3,899,347,353 | 4,668,985,686 |
| 6. Short-term accrued expenses | 316 | 17 | 11,676,818,247 | 10,535,077,003 |
| 9. Short-term unearned revenues | 319 | 20 | 293,899,091 | 90,909,091 |
| 10. Other short-term payments | 320 | 18 | 28,947,002,395 | 30,849,336,739 |
| 11. Short-term borrowings and finance lease liabilities | 321 | 20 | 6,790,648,296 | 14,328,583,652 |
| 13. Bonus and welfare fund | 323 | | 28,850,888 | 28,850,888 |
| II. Long-term liabilities | 330 | | 230,039,399,625 | 257,241,845,355 |
| 1. Long-term trade payables | 331 | 15 | - | 4,820,660,520 |
| 7. Long-term unearned revenues | 336 | 21 | 237,495,364 | 305,298,364 |
| 8. Other long-term payables | 337 | 18 | 219,108,273,511 | 238,065,483,111 |
| 9. Borrowings and finance lease liabilities | 338 | 20 | 10,693,630,750 | 14,050,403,360 |
| D. OWNERS' EQUITY | 400 | | 352,534,383,257 | 311,764,915,386 |
| 1. Contributed capital | 411 | 22 | 360,000,000,000 | 360,000,000,000 |
| - Voting shares | 411a | | 360,000,000,000 | 360,000,000,000 |
| 10. Undistributed profit after tax | 420 | | (7,465,616,743) | (48,235,084,614) |
| - Undistributed profit after tax brought forward | *420a* | | (48,235,084,614) | (62,054,215,629) |
| - Undistributed profit after tax for the current year | *420b* | | 40,769,467,871 | 13,819,131,015 |
| TOTAL LIABILITIES AND OWNERS'EQUITY | 440 | | 761,267,574,806 | 647,667,403,171 |

*Ha Noi, October 20th, 2026*

| Prepare | Chief Accountant | General Director |
|---|---|---|
| Phung Ngoc Dung | Pham Xuan Phuong | Vu Hoang Thao |

# INCOME STATEMENT

*3rd Quarter, 2026*

| ITEMS | Code | Note | Quarter III/2026 | Quarter III/2025 | Accumulated from the beginning of the year to 30/09/2026 | Accumulated from the beginning of the year to 30/09/2025 |
|---|---|---|---|---|---|---|
| | | | VND | VND | VND | VND |
| 1. Revenues from sales and services rendered | 01 | 24 | 144,667,067,715 | 109,675,295,933 | 287,700,468,798 | 164,125,235,115 |
| 3. Net revenues from sales and services rendered ( 10=01-02) | 10 | | 144,667,067,715 | 109,675,295,933 | 287,700,468,798 | 164,125,235,115 |
| 4. Revenue deductions | 11 | 25 | 136,773,471,721 | 102,311,832,194 | 265,223,012,665 | 149,403,486,784 |
| 5. Gross revenues from sales and services render (20=10-11) | 20 | | 7,893,595,994 | 7,363,463,739 | 22,477,456,133 | 14,721,748,331 |
| 7. Financial income | 22 | 26 | 5,460,695,656 | 6,912,902,147 | 26,406,033,266 | 8,537,415,465 |
| 8. Financial expenses | 23 | 27 | 93,149,640 | 135,704,595 | 465,593,027 | 1,814,702,512 |
| *In which: Interest expenses* | *24* | | *91,024,125* | *856,896,489* | *327,669,060* | *2,400,734,470* |
| 10. General administrative expenses | 26 | 28 | 2,270,740,803 | 12,600,638,548 | 10,293,787,144 | 18,799,847,098 |
| 11. Net profits from operating activities {20+21+22-(23+25+26)} | 30 | | 10,990,401,207 | 1,540,022,743 | 38,124,109,228 | 2,644,614,186 |
| 12. Other income | 31 | 29 | 2,643,209,087 | 173,128,156 | 2,645,359,545 | 1,438,557,967 |
| 13. Other expenses | 32 | 30 | 100 | 49,970,137 | 902 | 95,007,551 |
| 14. Other profits | 40 | | 2,643,208,987 | 123,158,019 | 2,645,358,643 | 1,343,550,416 |
| 15. Total net profit before tax | 50 | | 13,633,610,194 | 1,663,180,762 | 40,769,467,871 | 3,988,164,602 |
| 18. Profit after tax | 60 | | 13,633,610,194 | 1,663,180,762 | 40,769,467,871 | 3,988,164,602 |

*Ha Noi, October 20th, 2026*

| Prepare | Chief Accountant | General Director |
|---|---|---|
| Phung Ngoc Dung | Pham Xuan Phuong | Vu Hoang Thao |

# CASH FLOW STATEMENT

*(Indirect method)*

*3nd Quarter, 2026*

| ITEMS | Code | Note | From 01/01/2026 to 30/09/2026 VND | From 01/01/2025 to 30/09/2025 VND |
|---|---|---|---|---|
| **I. Net cash flows from operating activities** | | | | |
| Sale revenue and other income | 01 | | 174,121,059,412 | 192,445,787,633 |
| Payments to supplier of goods and services | 02 | | (114,166,561,629) | (182,199,155,881) |
| Payments to employees | 03 | | (22,875,845,554) | (18,462,329,216) |
| Loan interest payments | 04 | | (1,264,039,519) | (2,336,209,752) |
| Other income from operating activities | 06 | | 93,114,035,182 | 47,790,361,099 |
| Other expenses for operating activities | 07 | | (110,366,578,895) | (22,220,786,372) |
| **Net cash flows from operating activities** | **20** | | **18,562,068,997** | **15,017,667,511** |
| **II. Net cash flows from investing activities** | | | | |
| Expenditures on purchase and construction of fixed assets and long-term assets | 21 | | (8,679,545,506) | (1,410,063,083) |
| Cash receipts from the sale or liquidation of fixed assets and other long-term assets | 22 | | 260,250,000 | 322,021,506 |
| Cash payments for lending and acquisition of debt securities of other entities | 23 | | (52,700,000,000) | (3,000,000,000) |
| Recovery of loans, reselling debt instruments | 24 | | 31,300,000,000 | 1,500,000,000 |
| Cash payments for investments in other entities | 25 | | (70,900,000,000) | (1,160,000,000) |
| Cash receipts for investments in other entities | 26 | | 75,000,000,000 | |
| Proceeds from interests, dividends and distributed profits | 27 | | 24,205,170,007 | 17,643,604,420 |
| **Net cash flows from investing activities** | **30** | | **(1,514,125,499)** | **13,895,562,843** |
| **III. Net cash flows from financinging activities** | | | | |
| Proceeds from brrowings | 33 | | 57,000,000,000 | 84,674,855,875 |
| Repayments from brrowings | 34 | | (67,894,707,966) | (111,757,416,447) |
| **Net cash flows from financinging activities** | **40** | | **(10,894,707,966)** | **(27,082,560,572)** |
| **Net cash flows during the period (50=20+30+40)** | **50** | | **6,153,235,532** | **1,830,669,782** |
| **Cash and cash equivalents at the beginning of the period** | **60** | | **3,880,232,295** | **7,936,705,792** |
| Effect of exchange rate changes on the translation of foreign | 61 | | | 1,727,304 |
| **Cash and cash equivalents at the end of the period** | **70** | | **10,033,467,827** | **9,769,102,878** |

*Ha Noi, October 20th, 2026*

| Prepare | Chief Accountant | General Director |
|---|---|---|
| Phung Ngoc Dung | Pham Xuan Phuong | Vu Hoang Thao |

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

## 1. COMPANY INFORMATION

### 1.1 Structure of ownership

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

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

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

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

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

The abbreviated Company name is: INTERSERCO.

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

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

Legal representative:
Mr Phung Tien Toan - Chairman of the Board of Directors
Mr Vu Hoang Thao - General Directors

### 1.2 BUSINESS FIELD

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

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

## 1.3 OPERATING INDUSTRIES

The Company's business activities include:

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

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

**1.3 OPERATING INDUSTRIES (CONTINUED)**

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

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

## 1.4 NORMAL OPERATING CYCLE

The Company's normal operating cycle is 12 months.

## 1.5 THE COMPANY STRUCTURE

**Unit**

**A. Subsidiaries**

**Directly owned subsidiaries**

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

**Subsidiary indirectly owned through Interserco My Dinh Joint Stock Company**

1. Interserco - Vat Cach Logistics Limited Company

**B. Joint ventures and associates**

**Joint ventures and directly owned associates**

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

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

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

## 2. BASIS FOR PREPARING FINANCIAL STATEMENTS AND FINANCIAL YEAR

## 2.1 BASIS FOR PREPARING CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

## 2.2 FISCAL YEAR

The Company's fiscal year begins on January 1st and ends on December 31 of the calendar year. This financial report is prepared for the period from July 1st, 2026 to September 30th, 2026.

## 3. SIGNIFICANT ACCOUNTING POLICIES

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

## 3.1 ACCOUNTING SYSTEM

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

## 3.2 ACCOUNTING ESTIMATES

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

## 3.3 CASH AND CASH EQUIVALENTS

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

## 3.4 FINANCIAL INVESTMENTS

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

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

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

## 3.5 ACCOUNTS RECEIVABLE

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

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

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

## 3. MAIN ACCOUNTING POLICIES (CONTINUED)

### 3.5 ACCOUNTS RECEIVABLE (CONTINUED)

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

### 3.6 INVENTORY

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

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

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

### 3.7 TANGIBLE FIXED ASSETS

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

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

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

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

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

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

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

## 3. MAIN ACCOUNTING POLICIES (CONTINUED)

### 3.7 TANGIBLE FIXED ASSETS (CONTINUED)

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

### 3.8 INTANGIBLE FIXED ASSETS

Intangible fixed assets are stated at cost less accumulated depreciation.

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

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

| *Asset Type* | *Time of use (years)* |
|---|---|
| - Computer software | 03 - 08 |
| - Others | 03 - 08 |

### 3.9 CONSTRUCTION IN PROGRESS

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

### 3.10 PREPAID EXPENSES

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

### 3.11 LIABILITIES PAYABLE

Liabilities are recorded at cost, including:

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

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

## 3. MAIN ACCOUNTING POLICIES (CONTINUED)

### 3.11 LIABILITIES PAYABLE (CONTINUED)

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

### 3.12. LOANS AND FINANCE LEASES

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

### 3.13. BORROWING COSTS

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

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

### 3.14 ACCRUED EXPENSES

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

### 3.15 OWNERS' EQUITY

Owners' contributed capital is recognised based on the amount of capital actually contributed by the owners.

Share premium is recognised as the difference between the actual issue price and the par value of shares upon the initial issuance, additional issuance or reissuance of treasury shares, whether such difference is in excess of or below the par value.

Undistributed earnings are determined based on the profit after corporate income tax and the appropriation of profits.

The Company's profit after tax is appropriated for dividend distribution to shareholders after approval by the General Meeting of Shareholders at the Company's Annual General Meeting and after the appropriation to reserves in accordance with the Company's Charter.
Dividends payable to shareholders are recognised as liabilities in the Company's separate financial statements after they have been approved by the General Meeting of Shareholders and upon the issuance of the dividend entitlement record date notice by the Vietnam Securities Depository and Clearing Corporation (VSDC).

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

## 3. MAIN ACCOUNTING POLICIES (CONTINUED)

### 3.16 RECOGNITION OF REVENUE AND EXPENSES

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

*Revenue from sales of products and goods*

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

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

*Service revenue*

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

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

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

*Construction contract revenue*

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

*Financial revenue*

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

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

### 3.17 TAXES AND OTHER PAYABLES TO GOVERNMENT BUDGET

Input VAT is accounted for using the deduction method..

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

The current corporate income tax rate is 20%..

Taxable profit is determined based on the results of business operations after adjusting for non-taxable income and non-deductible expenses. The determination of taxable profit and current corporate income tax expense is based on current tax regulations. However, these

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

## 3. MAIN ACCOUNTING POLICIES (CONTINUED)

### 3.17 TAXES AND OTHER PAYABLES TO GOVERNMENT BUDGET (CONTINUED)

regulations are subject to change from time to time and the final determination depends on the results of the examination by the competent tax authority..

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

### 3.18. RELATED PARTIES

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

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

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

## 4. CASH AND CASH EQUIVALENTS

| | 30/09/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| - Cash | 2,649,350,875 | 128,731,256 |
| - Bank deposits | 7,384,116,952 | 3,751,501,039 |
| *+ VCB Bank – Hanoi Branch* | *2,930,657,896* | *1,728,545,021* |
| *+ TCB Bank – Hoang Quoc Viet Branch* | *2,854,823,943* | *1,938,598,730* |
| *+ Other banks* | *1,598,635,113* | *84,357,288* |
| | **10,033,467,827** | **3,880,232,295** |

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 5. RECEIVABLES FROM CUSTOMERS

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Value in VND | Provision in VND | Value in VND | Provision in VND |
| **a. Short-term** | **183,710,284,034** | **52,034,347,194** | **65,094,283,131** | **53,725,291,936** |
| - Thien Tai Trading Transport and Export-Import Joint Stock | 24,353,472,000 | 24,353,472,000 | 24,353,472,000 | 24,353,472,000 |
| - Chien Thang Manganese Joint Stock Compay | 12,078,342,970 | 12,078,342,970 | 12,378,342,970 | 12,378,342,970 |
| - Interserco VCI Joint Stock Compay | 579,288,000 | 579,288,000 | 579,288,000 | 579,288,000 |
| - Da Nang Agricultural Materials Joint Stock Company NOII | 2,910,000,000 | - | 3,060,000,000 | - |
| - Construction Enterprise No.3- Branch of UDIC Urban- One member Limited Liability Company | 6,440,269,832 | 6,440,269,832 | 6,440,269,832 | 6,440,269,832 |
| - Viet Long Electric Machine Trading Joint Stock Company | 5,768,373,827 | 5,768,373,827 | 5,828,373,827 | 5,828,373,827 |
| - Interserco-CB Joint Stock Company | 1,489,465,753 | 1,489,465,753 | 1,489,465,753 | 1,489,465,753 |
| - Viet Nam Interserco Trading International Joint Stock Company | 8,609,116 | - | 1,337,696,772 | 1,330,944,742 |
| - Nam Vuong M.E&P Co., Ltd | 1,037,862,545 | 1,037,862,545 | 1,037,862,545 | 1,037,862,545 |
| - Mai Vu Joint Stock Company | 5,838,450,000 | - | 2,164,800,000 | - |
| - Canon Viet Nam Co.,Ltd | 1,545,062,369 | - | 920,572,195 | - |
| - Vietnam Construction and Import-Export Joint Stock Corporation | 287,272,267 | 287,272,267 | 287,272,267 | 287,272,267 |
| - Interserco My Dinh Joint Stock Company | 200,426,319 | - | 66,521,103 | - |
| - PK&CA Trading Company Limited | 112,282,892,560 | - | - | - |
| - Global Fine Wood SDN BHD (1349634-d) | 2,255,017,585 | - | - | - |
| - Other Customers | 6,191,001,890 | - | 3,992,387,124 | - |
| **b. Long-term receivables** | | | | |
| **c. Receivables from related parties** | **352,633,584** | - | **1,527,841,810** | **1,300,387,242** |
| - Interserco My Dinh Joint Stock Company | 200,426,319 | - | 66,521,103 | - |
| - Viet Nam Interserco Trading International Joint Stock Company | 8,609,116 | - | 1,337,696,772 | 1,300,387,242 |
| - CGD Vietnam Construction Consulting Joint Stock Company | 94,477,992 | - | 111,811,586 | - |
| - Lien Hop Supply Chain Joint Stock Company | 1,942,445 | - | 421,874 | - |
| - Khang Viet Ha Joint Stock Company | 14,379,869 | - | 1,543,091 | - |
| - Curate IT Joint Stock Company | 1,666,008 | - | 427,235 | - |
| - ALS Infrastructure Company Limited | 31,131,835 | - | 9,420,149 | - |

In the total outstanding trade receivables, there is VND 52.034.347.194 of trade receivables that have been received when transferring from a state-owned enterprise to a Joint Stock Company according to the handover record of transfer of the State-Owned enterprise International Investment Trade and Service One Member Limited Liability Company to International Investment Trade and Service Joint Stock Company dated February 12, 2018.

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 6. OTHER RECEIVABLES

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Value in VND | Provision in VND | Value in VND | Provision in VND |
| **a. Short -term** | **41,185,668,454** | **3,567,398,935** | **48,140,248,515** | **3,923,084,208** |
| - Deposits and Escrow | 27,920,000 | | 8,000,000 | - |
| - Advances | 34,684,923,760 | - | 42,908,255,212 | - |
| + Mr. Pham Manh Hai | 7,905,050,100 | - | - | - |
| + Mr. Nguyen Van Long | 3,623,016,000 | - | 6,081,854,000 | - |
| + Ms. Nguyen Thi Thanh Huyen | 10,487,324,549 | - | 10,286,580,169 | - |
| + Ms. Phung Ngoc Dung | - | - | 5,501,024,580 | - |
| + Ms. Nguyen Thi Hang | 4,770,675,000 | - | 4,770,675,000 | - |
| + Mr. Dang Tai Hung | 4,368,247,920 | - | 4,368,247,920 | - |
| + Other Entities | 3,530,610,191 | - | 11,899,873,543 | - |
| - Payments made on behalf | 1,365,529,594 | - | 839,326,398 | - |
| + Canon Viet Nam Co.,Ltd | 665,398,103 | - | 318,132,415 | - |
| + Panasonic Appliances Vietnam Company Limited | 654,487,716 | - | 501,274,783 | - |
| + Other Entities | 45,643,775 | - | 19,919,200 | - |
| - Other short - term Receivables | 5,107,295,100 | 3,567,398,935 | 4,384,666,905 | 3,923,084,208 |
| + Interserco My Dinh Joint Stock Company | 1,345,644,167 | 750,730,349 | 1,135,741,679 | 750,730,349 |
| + Dong Gia Phat Investment and Development JSC | 2,816,668,586 | 2,816,668,586 | 2,816,668,586 | 2,816,668,586 |
| + Fine Arts & Culture Development Investment Center | - | - | 331,282,495 | 331,282,495 |
| + Son Tay Port Joint Stock Company | - | - | 4,110,000 | - |
| + Other Entities | 944,982,347 | - | 96,864,145 | 24,402,778 |
| **b. Long-term** | *7,100,000* | - | *7,100,000* | - |
| - Deposits and Escrow | 7,100,000 | - | 7,100,000 | - |
| | 41,192,768,454 | 3,567,398,935 | 48,147,348,515 | 3,923,084,208 |
| **c. Other Receivables from Related Parties** | **2,014,896,984** | **750,730,349** | **1,152,493,679** | **750,730,349** |
| + Interserco My Dinh Joint Stock Company | 1,345,644,167 | 750,730,349 | 1,135,741,679 | 750,730,349 |
| + Son Tay Port Joint Stock Company | - | - | 4,110,000 | - |
| + Hong Van Port Joint Stock Company | 328,821,691 | - | - | - |
| + Hong Van Port Joint Stock Company | - | - | 1,644,000 | - |
| + International Labor Supply and Trading JSC | - | - | 10,998,000 | - |
| + Interserco Viet Nam International Trading Joint Stock Company | 340,431,126 | - | - | - |

In the total outstanding other receivables, there is VND 3.567.398.935 of other receivables that have been received when transferring from a state-owned enterprise to a Joint Stock Company according to the handover record of transfer of the State-Owned enterprise International Investment Trade and

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 7. INVENTORY

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Giá gốc | Dự phòng | Giá gốc | Dự phòng |
| | VND | VND | VND | VND |
| - Chi phí sx, kinh doanh dở dang | 188,120,833 | - | 1,729,598,150 | - |
| | 188,120,833 | - | 1,729,598,150 | - |

### 8. PREPAID EXPENSES PENDING ALLOCATION

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Short-term Prepaid expenses pending allocation** | **367,571,939** | **615,990,123** |
| - Short-term Prepaid expenses pending allocation | 367,571,939 | 615,990,123 |
| **Long-term Prepaid expenses pending allocation** | **3,273,092,043** | **3,376,884,306** |
| - Tools and Equipment | 464,081,225 | 341,010,585 |
| - Costs for Introducing ICD My Dinh Port at Duc Thuong | 811,394,957 | 811,394,957 |
| - Compensation for Crops | 230,513,145 | 238,811,613 |
| - Other long -term Prepaid expenses pending allocation | 1,767,102,716 | 1,985,667,151 |
| | **3,640,663,982** | **3,992,874,429** |

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

## 9. PREPAYMENTS TO SUPPLIERS

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Value in VND | Provision in VND | Value in VND | Provision in VND |
| **Short-term Prepayments to supplier** | **11,525,422,125** | **4,884,599,530** | **43,734,546,039** | **5,465,599,530** |
| - ICC Vienam Construction Joint Stock Company | 678,535,750 | - | - | - |
| - Hanoi Construction and Investment Joint Stock Company | 1,801,785,750 | - | 5,336,785,750 | - |
| - KVN INVESTMENT LLC | 4,722,879,570 | 4,722,879,570 | 4,722,879,570 | 4,722,879,570 |
| - Viet Nam Investment and Construction Design Consulting Joint Stock Company | 1,203,742,500 | - | 1,203,742,500 | - |
| - Giang Vo Electronic Technology Joint Stock Company | 650,000,000 | - | 650,000,000 | - |
| - Ha Noi Resource Survey and Real Estate Consulting Joint Stock Company | - | - | 585,017,000 | - |
| - Thuy Hoang Tien Transport Company | - | - | 213,000,000 | 213,000,000 |
| - THL Machinery installation and handling Joint Stock Company | - | - | 218,000,000 | 218,000,000 |
| - Phu Khang Transport and Trading Joint Stock Company | - | - | 128,000,000 | 128,000,000 |
| - Dong Gia Phat Investment & Development Co., Ltd | 111,719,960 | 111,719,960 | 111,719,960 | 111,719,960 |
| - CGD Vietnam Construction Consulting Joint Stock Company | 223,888,242 | - | - | - |
| - Other Entities | 2,132,870,353 | 50,000,000 | 30,565,401,259 | 125,000,000 |
| **Long-term Prepayments to supplier** | - | - | - | - |
| | **11,525,422,125** | **4,884,599,530** | **43,734,546,039** | **5,465,599,530** |

| | | | | |
|---|---|---|---|---|
| **c. Receivables from related parties** | **223,888,242** | - | - | - |
| - CGD Vietnam Construction Consulting Joint Stock Company | 223,888,242 | - | - | - |
| - ICC Vienam Construction Joint Stock Company | 678,535,750 | - | - | - |

In the total outstanding repayments to suppliers, there is VND 4.884.599.530 of repayments to suppliers that have been received when transferring from a state-owned enterprise to a Joint Stock Company according to the handover record of transfer of the State-Owned enterprise International Investment Trade and Service One Member Limited Liability Company to International Investment Trade and Service Joint Stock Company dated February 12, 2018.

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 10. TANGIBLE FIXED ASSETS

| | Buildings and Structures | Machinery and Equipment | Transport Vehicles Transmission | Equipment Tools and Management | Other Tangible Fixed Assets | Total |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| COST | | | | | | |
| 01/01/2026 | 82,184,742,311 | 3,331,402,749 | 5,473,691,770 | 488,714,058 | 775,364,969 | 92,253,915,857 |
| Purchase during the year | - | 2,082,314,606 | - | 291,666,667 | 98,000,000 | 2,471,981,273 |
| Reversal of Assets Contributed for Investment | 6,794,973,518 | | | | | 6,794,973,518 |
| Disposals, sales | | 733,665,976 | | | | 733,665,976 |
| 30/09/2026 | 88,979,715,829 | 4,680,051,379 | 5,473,691,770 | 780,380,725 | 873,364,969 | 100,787,204,672 |
| ACCUMULATED DEPRECIATION | | | | | | |
| 01/01/2026 | 71,898,367,284 | 2,685,820,341 | 3,491,677,647 | 462,318,929 | 390,253,169 | 78,928,437,370 |
| Depreciation during the year | 1,161,284,364 | 189,772,133 | 377,558,019 | 29,768,893 | 96,114,352 | 1,854,497,761 |
| Depreciation Reversal of Assets Contributed for Investment | 6,794,973,518 | | | | | 6,794,973,518 |
| Disposals, sales | | 733,665,976 | | | | 733,665,976 |
| 30/09/2026 | 79,854,625,166 | 2,141,926,498 | 3,869,235,666 | 492,087,822 | 486,367,521 | 86,844,242,673 |
| NET BOOK VALUE | | | | | | |
| 01/01/2026 | 10,286,375,027 | 645,582,408 | 1,982,014,123 | 26,395,129 | 385,111,800 | 13,325,478,487 |
| 30/09/2026 | 9,125,090,663 | 2,538,124,881 | 1,604,456,104 | 288,292,903 | 386,997,448 | 13,942,961,999 |

The historical cost of fully depreciated tangible fixed assets still in use as at 30/09/2026 was VND 45.101.703.189

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

## 11. INTANGIBLE FIXED ASSETS

| Iterm | Computer Software VND | Total VND |
|---|---|---|
| COST | | |
| 01/01/2026 | 553,050,000 | 553,050,000 |
| - Purchase during the year | - | - |
| 30/09/2026 | 553,050,000 | 553,050,000 |
| ACCUMULATED DEPRECIATION | | |
| 01/01/2026 | 492,360,000 | 492,360,000 |
| - Depreciation during the year | 24,097,500 | 24,097,500 |
| 30/09/2026 | 516,457,500 | 516,457,500 |
| NET BOOK VALUE | | |
| 01/01/2026 | 60,690,000 | 60,690,000 |
| 30/09/2026 | 36,592,500 | 36,592,500 |

## 12. CONSTRUCTION IN PROGRESS

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Original cost in VND | Recoverable amount VND | Original cost in VND | Recoverable amount VND |
| Construction in progress | 280,921,167,761 | 280,921,167,761 | 271,601,399,855 | 271,601,399,855 |
| - Investment project for Constructing ICD My Dinh Dry Port at Duc Thuong commune, Hoai Duc District, Ha Noi (*) | 280,921,167,761 | 280,921,167,761 | 271,601,399,855 | 271,601,399,855 |
| | 280,921,167,761 | 280,921,167,761 | 271,601,399,855 | 271,601,399,855 |

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

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

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 13. FINANCIAL INVESTMENTS

| | 30/09/2026 | | | | 01/01/2026 | | | |
|---|---|---|---|---|---|---|---|---|
| | Owners hip ratio | Voting interest | Original cost in VND | Provision in VND | Owners hip ratio | Voting interest | Original cost in VND | Provision in VND |
| **Name of Subsidiary** | | | **53,496,524,750** | | | | **53,496,524,750** | |
| - Son Tay Port Joint Stock Company | 50.06% | 50.06% | 19,522,800,000 | - | 50.06% | 50.06% | 19,522,800,000 | - |
| - Interserco My Dinh Joint Stock Company | 58.65% | 58.65% | 18,673,724,750 | - | 58.65% | 58.65% | 18,673,724,750 | - |
| - International Labor Supply and Trading Joint Stock Company | 51.00% | 51.00% | 15,300,000,000 | - | 51.00% | 51.00% | 15,300,000,000 | - |
| **Name of Joint Ventures and Associates** | | | **127,690,787,063** | **15,197,465,963** | | | **64,339,760,581** | **21,992,439,481** |
| - CGD Vietnam Construction Consulting Joint Stock Company | | | - | - | 29.00% | 29.00% | 754,000,000 | - |
| - International Real Estate Investment Joint Stock Company | 32.00% | 32.00% | 63,360,000,000 | 2,022,151,729 | | | 9,754,973,518 | 8,817,125,247 |
| - Interserco Viet Nam International Trading Joint Stock Company | 47.00% | 47.00% | 30,550,000,000 | - | 47.00% | 47.00% | 30,550,000,000 | - |
| - Hanoi International Human Resources Vocational School | 30.00% | 30.00% | 15,000,000,000 | 2,733,918,433 | 30.00% | 30.00% | 4,500,000,000 | 2,733,918,433 |
| - Plummy Joint Venture Garment Company | | | 3,920,787,063 | 3,920,787,063 | | | 3,920,787,063 | 3,920,787,063 |
| - United Suppy Chain Joint Stock Company | 49.00% | 49.00% | 9,800,000,000 | 4,860,862,659 | 49.00% | 49.00% | 9,800,000,000 | 4,860,862,659 |
| - ICC Vienam Construction Joint Stock Company | 30.60% | 30.60% | 3,060,000,000 | 1,470,391,012 | 30.60% | 30.60% | 3,060,000,000 | 1,470,391,012 |
| - Curate IT Joint Stock Company | 20.00% | 20.00% | 2,000,000,000 | 189,355,067 | 20.00% | 20.00% | 2,000,000,000 | 189,355,067 |

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

## 13. FINANCIAL INVESTMENTS ( CONTINUED)

| | 30/09/2026 | | | | 01/01/2026 | | | |
|---|---|---|---|---|---|---|---|---|
| | Owners hip ratio | Voting interest | Original cost in VND | Provision in VND | Owners hip ratio | Voting interest | Original cost in VND | Provision in VND |
| Investement in capital contribution to other units | | | 87,509,816,155 | 6,614,987,204 | | | 161,755,816,155 | 6,614,987,204 |
| - Aviation Logistics Company (*) | 5.59% | 5.59% | 43,719,756,997 | - | 5.59% | 5.59% | 43,719,756,997 | - |
| - ASG Group Joint Stock Company (**) | 0.94% | 0.94% | 6,058,759,158 | - | 0.94% | 0.94% | 6,058,759,158 | - |
| - Su Pan 1 Hydroelectric Joint Stock Company | 5.60% | 5.60% | 22,632,000,000 | 3,997,501,551 | 5.60% | 5.60% | 22,632,000,000 | 3,997,501,551 |
| - CGD Vietnam Construction Consulting Joint Stock Company | 14.50% | 14.50% | 754,000,000 | | | | - | |
| - Tay Ninh International Logistics Joint Stock Company | 15.00% | 15.00% | 7,500,000,000 | 566,403,184 | 15.00% | 15.00% | 82,500,000,000 | 566,403,184 |
| - Khang Viet Ha Joint Stock Company | 4.90% | 4.90% | 6,845,300,000 | 2,051,082,469 | 4.90% | 4.90% | 6,845,300,000 | 2,051,082,469 |

(*) As of September 30th, 2026, the Company's shares at Aviation Logistics Company are 6,161,632 shares, par value VND 10.000/share.

(**) As of September 30th, 2026, the Company's shares at ASG Group Joint Stock Company are 851,462 shares, par value VND 10.000/share.

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

## 14. SHORT-TERM FINANCIAL INVESTMENTS

| | 30/06/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Original cost in VND | Recoverable value VND | Provision in VND | Original cost in VND | Recoverable value VND | Provision in VND |
| **Short-term** | **29,324,350,001** | **28,824,350,001** | **500,000,000** | **7,603,458,906** | **7,103,458,906** | **500,000,000** |
| **Short-term loans** | **1,000,000,000** | **500,000,000** | **500,000,000** | **2,000,000,000** | **1,500,000,000** | **500,000,000** |
| Interserco VCI Joint Stock Company (1) | 500,000,000 | - | 500,000,000 | 500,000,000 | - | 500,000,000 |
| Son Tay Port Joint Stock Company (2) | 500,000,000 | 500,000,000 | - | 1,500,000,000 | 1,500,000,000 | - |
| **Term deposits** | **27,905,000,000** | **27,905,000,000** | - | **5,505,000,000** | 5,505,000,000 | - |
| Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Hoai Duc Branch (3) | 10,900,000,000 | 10,900,000,000 | - | - | - | - |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Anh Branch (4) | 5,000,000,000 | 5,000,000,000 | - | - | - | - |
| National Citizen Commercial Joint Stock Bank (NCB) – Hanoi Branch (5) | 12,000,000,000 | 12,000,000,000 | - | 5,500,000,000 | 5,500,000,000 | - |
| Shinhan Bank Vietnam Limited Liability Company (6) | 5,000,000 | 5,000,000 | - | 5,000,000 | 5,000,000 | - |
| **Accrued interest receivable** | **419,350,001** | **419,350,001** | - | **98,458,906** | **98,458,906** | - |
| Son Tay Port Joint Stock Company (2) | 27,513,699 | 27,513,699 | - | 78,267,125 | 78,267,125 | - |
| Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Hoai Duc Branch (3) | 141,463,699 | 141,463,699 | - | - | - | - |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Anh Branch (4) | 67,315,069 | 67,315,069 | - | - | - | - |
| National Citizen Commercial Joint Stock Bank (NCB) – Hanoi Branch (5) | 183,057,534 | 183,057,534 | - | 20,191,781 | 20,191,781 | - |
| **Loan receivables from Related Parties** | **527,513,699** | **527,513,699** | - | **1,500,000,000** | **1,500,000,000** | - |
| Son Tay Port Joint Stock Company (2) | 527,513,699 | 527,513,699 | - | 1,500,000,000 | 1,500,000,000 | - |

***Supplementary information about Held-to-Maturity Investments***

| | Contract date | Expiration date | Withdrawal status |
|---|---|---|---|
| **Short-term loans** | | | |
| Interserco VCI Joint Stock Company (1) | 20/04/2007 | <12 months from the contract date | Not yet Collected |
| Son Tay Port Joint Stock Company (2) | 15/04/2025 | 14/01/2026 and shall be automatically renewed if no contract liquidation agreement is signed | Still within contract term |

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

## 14. SHORT-TERM FINANCIAL INVESTMENTS ( CONTINUED)

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

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

(3) Fixed-Term Deposit Agreement No. 01/2026/2257299/HĐTG dated July 28, 2026, entered into between the Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoai Duc Branch and International Trade and Services Investment Joint Stock Company, with a deposit amount of VND 5,900,000,000. The deposit term is six (6) months, at an interest rate of 8% per annum, for the period from July 28, 2026 to January 18, 2027. Interest is payable at maturity.

Fixed-Term Deposit Agreement No. 02/2026/2257299/HĐTG dated July 31, 2026, entered into between the Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoai Duc Branch and International Trade and Services Investment Joint Stock Company, with a deposit amount of VND 1,500,000,000. The deposit term is three (3) months, at an interest rate of 4.75% per annum, for the period from July 31, 2026 to November 2, 2026. Interest is payable at maturity.

Fixed-Term Deposit Agreement No. 03/2026/2257299/HĐTG dated July 31, 2026, entered into between the Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoai Duc Branch and International Trade and Services Investment Joint Stock Company, with a deposit amount of VND 3,500,000,000. The deposit term is six (6) months, at an interest rate of 8% per annum, for the period from July 31, 2026 to January 31, 2027. Interest is payable at maturity.

(4) Fixed-Term Deposit Agreement No. 01/2026/VCB-ILS dated July 29, 2026, entered into between the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Anh Branch and International Trade and Services Investment Joint Stock Company, with a deposit amount of VND 1,500,000,000. The deposit term is six (6) months, at an interest rate of 7.8% per annum, for the period from July 29, 2026 to January 29, 2027. Interest is payable at maturity.

Fixed-Term Deposit Agreement No. 02/2026/VCB-ILS dated July 29, 2026, entered into between the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Anh Branch and International Trade and Services Investment Joint Stock Company, with a deposit amount of VND 1,500,000,000. The deposit term is six (6) months, at an interest rate of 7.8% per annum, for the period from July 29, 2026 to January 29, 2027. Interest is payable at maturity

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

## 14. SHORT-TERM FINANCIAL INVESTMENTS ( CONTINUED)

Fixed-Term Deposit Agreement No. 03/2026/VCB-ILS dated July 29, 2026, entered into between the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Anh Branch and International Trade and Services Investment Joint Stock Company, with a deposit amount of VND 2,000,000,000. The deposit term is six (6) months, at an interest rate of 7.8% per annum, for the period from July 29, 2026 to January 29, 2027. Interest is payable at maturity.

(5) Fixed-Term Deposit Agreement No. 15/26/HĐTG/208-9258 dated July 28, 2026, entered into between National Citizen Commercial Joint Stock Bank (NCB) and International Trade and Services Investment Joint Stock Company, with a deposit amount of VND 5,000,000,000. The deposit term is six (6) months, at an interest rate of 8.7% per annum, for the period from July 28, 2026 to January 28, 2027. Interest is payable at maturity.

Fixed-Term Deposit Agreement No. 16/26/HĐTG/208-9258 dated July 28, 2026, entered into between National Citizen Commercial Joint Stock Bank (NCB) and International Trade and Services Investment Joint Stock Company, with a deposit amount of VND 7,000,000,000. The deposit term is six (6) months, at an interest rate of 8.7% per annum, for the period from July 28, 2026 to January 28, 2027. Interest is payable at maturity.

(6) A twelve (12)-month fixed-term deposit agreement entered into between Shinhan Bank Vietnam Limited and International Trade and Services Investment Joint Stock Company, with a deposit amount of VND 5,000,000, for the period from October 4, 2025 to October 4, 2026, at an interest rate of 4.2% per annum.

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 15. TRADE PAYABLES

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Value in VND | Repayable amount VND | Value VND | Repayable amount VND |
| **a. Short-term payables to suppliers** | **122,685,968,465** | **122,685,968,465** | **8,006,484,725** | **8,006,484,725** |
| - Interserco My Dinh Joint Stock Company | 2,350,844,138 | 2,350,844,138 | 473,798,299 | 473,798,299 |
| - Hangzhou bestway imp & exp co., ltd | - | - | 4,949,589,313 | 4,949,589,313 |
| - Diep Lam Anh Trading and Transport Services Company Limited | 1,243,242,000 | 1,243,242,000 | 332,694,000 | 332,694,000 |
| - Import and Export Transit Services Company Limited | 2,385,240,000 | 2,385,240,000 | - | - |
| - Branch of Dong Do Maritime Joint Stock Company in Hai Phong | 229,121,001 | 229,121,001 | 193,643,001 | 193,643,001 |
| - Logistics Export-Import Co, Ltd | - | - | 398,400,000 | 398,400,000 |
| - Hong Van Port Joint Stock Company | 9,720,000 | 9,720,000 | 58,706,566 | 58,706,566 |
| - CGD Vietnam Construction Consulting Joint Stock Company | - | - | 393,511,758 | 393,511,758 |
| - Guangxi Yuanxu Trading Co., Ltd | 111,881,129,200 | 111,881,129,200 | - | - |
| - Other parties | 4,586,672,126 | 4,586,672,126 | 1,206,141,788 | 1,206,141,788 |
| **b. Long-term payables to suppliers** | - | - | **4,820,660,520** | **4,820,660,520** |
| - Changlin Co., Ltd | - | - | 4,820,660,520 | 4,820,660,520 |
| | **122,685,968,465** | **122,685,968,465** | **12,827,145,245** | **12,827,145,245** |
| **c. Payables to related parties** | **2,425,068,439** | **2,425,068,439** | **1,211,985,174** | **1,211,985,174** |
| - ICC Vienam Construction Joint Stock Company | - | - | 221,464,250 | 221,464,250 |
| - Interserco My Dinh Joint Stock Company | 2,350,844,138 | 2,350,844,138 | 473,798,299 | 473,798,299 |
| - Hong Van Port Joint Stock Company | 9,720,000 | 9,720,000 | 58,706,566 | 58,706,566 |
| - Aviation Logistics Company | 64,504,301 | 64,504,301 | 64,504,301 | 64,504,301 |
| - CGD Vietnam Construction Consulting Joint Stock Company | - | - | 393,511,758 | 393,511,758 |

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 16. TAXES AND STATE PAYABLES/RECOVERIES

| | 01/01/2026 | Amount payable in the year | Amount paid in the year | 30/09/2026 |
|---|---|---|---|---|
| | VND | VND | VND | |
| - Output Value added Tax | 139,180,999 | 1,972,779,093 | 1,362,619,093 | 749,340,999 |
| - Import-Export Tax | (37,758,123) | | - | (37,758,123) |
| - Corporate Income Tax | (815,538,025) | | - | (815,538,025) |
| - Personal Income Tax | - | 543,460,533 | 446,248,131 | 97,212,402 |
| - Land Tax, Land Rental | (273,348,089) | 8,350,488,680 | 5,766,070,583 | 2,311,070,008 |
| - Other taxes | - | | - | - |
| | (987,463,238) | 10,866,728,306 | 7,574,937,807 | 2,304,327,261 |
| In which: | | | | |
| - **Receivables** | **1,126,644,237** | | | **853,296,148** |
| - **Payables** | **139,180,999** | | | **3,157,623,409** |

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 17. ACCRUED EXPENSES

| | 30/09/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **a. Short- term** | **11,676,818,247** | **10,535,077,003** |
| - Interest expenses | 9,891,149,132 | 9,815,653,846 |
| + Mr. Nguyen Minh Tuan | 9,693,784,056 | 9,693,784,056 |
| + Other entities | 197,365,076 | 121,869,790 |
| - Other accrued expenses | 1,785,669,115 | 719,423,157 |
| + Ba Dinh Power Company | 309,857,600 | 169,717,520 |
| + Tu Liem Power Company | 148,354,230 | 280,070,905 |
| + Interserco My Dinh Joint Stock Company | 11,270,257 | 11,270,257 |
| + Phu Khang Transport and Trading Joint Stock Company | 233,111,111 | - |
| + THL Machinery Installation and Cargo Handling Joint Stock Company | 96,814,815 | - |
| + Other entities | 986,261,102 | 258,364,475 |
| **b. Long - term** | - | - |
| **c. Accrued expenses to related parties** | **19,722,950** | **19,722,950** |
| Interserco My Dinh Joint Stock Company | 11,270,257 | 11,270,257 |
| Interserco Viet Nam International Trading Joint Stock Company | 8,452,693 | 8,452,693 |

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 18. OTHER PAYABLES

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| **a. Short - term** | **28,947,002,395** | **30,849,336,739** |
| - Trade union fund | 51,759,775 | - |
| - Business cooperation funds | 1,426,857,242 | 2,847,807,242 |
| + *Interserco Viet Nam International Trading Joint Stock Company* | - | *1,420,950,000* |
| + *Interserco My Dinh Joint Stock Company* | *1,426,857,242* | *1,426,857,242* |
| Payable land tax | - | 817,941,903 |
| + *Interserco Viet Nam International Trading Joint Stock Company* | - | *409,065,325* |
| + *Aviation Logistics Company (1)* | - | *408,876,578* |
| - Other payables | 27,468,385,378 | 27,183,587,594 |
| + *Vietnam Development bank (2)* | *25,481,077,208* | *25,481,077,208* |
| + *Agricultural bank of Hoai Duc* | *94,250,000* | *94,250,000* |
| + *Investment and Development bank - Ha Dong Branch* | *189,545,619* | *189,545,619* |
| + *Other entities* | *1,703,512,551* | *1,418,714,767* |
| **b. Long -term** | **219,108,273,511** | **238,065,483,111** |
| - Long-term peposits and bets | 123,989,485,393 | 66,946,694,993 |
| - Other payables | | |
| + *Interserco Viet Nam International Trading Joint Stock Company (1)* | *45,203,127,617* | *45,203,127,617* |
| + *Aviation Logistics Company (1)* | *35,493,704,528* | *35,493,704,528* |
| + *International trade and services investment Joint Stock Company (1)* | *3,114,611,124* | *3,114,611,124* |
| + *Interserco My Dinh Joint Stock Company (1)* | *11,307,344,849* | *11,307,344,849* |
| + *Mr. Nguyen Duc Truong* | - | *76,000,000,000* |
| **c. Payables to related parties** | **201,872,795,600** | **156,287,555,354** |
| - Interserco My Dinh Joint Stock Company | 26,187,569,733 | 17,187,569,733 |
| - Aviation Logistics Company | 76,812,098,250 | 77,196,842,679 |
| - Interserco Viet Nam International Trading Joint Stock Company | 98,873,127,617 | 61,903,142,942 |

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

## 18. OTHER PAYABLES ( CONTINUED)

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

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

| Content | Interserco My Dinh Joint Stock Company | International Investment Trade And Service Joint Stock Company (*) | Aviation Logistics Corporation | Viet Nam Interserco Trading International Joint Stock Company |
|---|---|---|---|---|
| Compensation for houses and structures on land | 7,259,393,491 | | 20,966,179,815 | 42,358,640,054 |
| Compensation for additional investment costs | 120,695,567 | | 300,318,435 | 1,495,035,156 |
| Compensation for breach of contract | | | 3,250,320,000 | |
| Relocation support costs | 3,927,255,791 | 3,114,611,124 | 10,976,886,279 | 1,349,462,407 |
| **Total** | **11,307,344,849** | **3,114,611,124** | **35,493,704,528** | **45,203,127,617** |

(*) This is International Investment, Trade and Service Company Limited after officially becoming a Joint Stock Company.
(2) See note 20.1 of the notes to the financial statements.

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 19. NON-PERFORMING LOANS

| | 30/09/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Original cost in VND | Recoverable value VND | Provision in VND | Original cost in VND | Recoverable value VND | Provision in VND |
| - **Receivables from customers** | **52,034,347,194** | - | **53,385,291,936** | **53,732,043,966** | **6,752,030** | **53,725,291,936** |
| + Thien Tai Trading Transport and Export-Import Joint Stock | 24,353,472,000 | - | 24,353,472,000 | 24,353,472,000 | - | 24,353,472,000 |
| + Chien Thang Manganese Joint Stock Compay | 12,078,342,970 | - | 12,078,342,970 | 12,378,342,970 | - | 12,378,342,970 |
| + Viet Long Electric Machine Trading Joint Stock Company | 5,768,373,827 | - | 5,788,373,827 | 5,828,373,827 | - | 5,828,373,827 |
| + Nam Vuong M.E&P Co., Ltd | 1,037,862,545 | - | 1,037,862,545 | 1,037,862,545 | - | 1,037,862,545 |
| + Interserco-CB Joint Stock Company | 1,489,465,753 | - | 1,489,465,753 | 1,489,465,753 | - | 1,489,465,753 |
| + Interserco VCI Joint Stock Compay | 579,288,000 | - | 579,288,000 | 579,288,000 | - | 579,288,000 |
| + Vietnam Construction and Import-Export Joint Stock Corporation | 287,272,267 | - | 287,272,267 | 287,272,267 | - | 287,272,267 |
| + Construction Enterprise No.3- Branch of UDIC Urban- One member Limited Liability Company | 6,440,269,832 | - | 6,440,269,832 | 6,440,269,832 | - | 6,440,269,832 |
| + Viet Nam Interserco Trading International Joint Stock Company | - | - | 1,330,944,742 | 1,337,696,772 | 6,752,030 | 1,330,944,742 |
| - **Advances to Suppliers** | **4,884,599,530** | - | **4,884,599,530** | **5,465,599,530** | - | **5,465,599,530** |
| + KVN INVESTMENT LLC | 4,722,879,570 | - | 4,722,879,570 | 4,722,879,570 | - | 4,722,879,570 |
| + Gia Pham International Law Company Limited | - | - | - | 22,000,000 | - | 22,000,000 |
| + THL Machinery installation and handling Joint Stock Company | - | - | - | 218,000,000 | - | 218,000,000 |
| + Nam Nhat Company Limited | 50,000,000 | - | 50,000,000 | 50,000,000 | - | 50,000,000 |
| + Phu Khang Transport and Trading Joint Stock Company | - | - | - | 128,000,000 | - | 128,000,000 |
| + Thuy Hoang Tien Transport Company | - | - | - | 213,000,000 | - | 213,000,000 |
| + Dong Gia Phat Investment & Development Co., Ltd | 111,719,960 | - | 111,719,960 | 111,719,960 | - | 111,719,960 |
| - **Short-term held-to-maturity investments** | **500,000,000** | - | **500,000,000** | **500,000,000** | - | **500,000,000** |
| + Interserco VCI Joint Stock Compay | 500,000,000 | - | 500,000,000 | 500,000,000 | - | 500,000,000 |
| - **Other short-term receivables** | **4,162,312,753** | **594,913,818** | **3,567,398,935** | **4,308,095,538** | **385,011,330** | **3,923,084,208** |
| + Dong Gia Phat Investment & Development Co., Ltd | 2,816,668,586 | - | 2,816,668,586 | 2,816,668,586 | - | 2,816,668,586 |
| + Interserco My Dinh Joint Stock Company | 1,345,644,167 | 594,913,818 | 750,730,349 | 1,135,741,679 | 385,011,330 | 750,730,349 |
| + Other parties | - | - | - | 355,685,273 | - | 355,685,273 |

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 20. BORROWINGS AND FINANCE LEASE LIABILITIES

| | 30/09/2026 | | During of period | | 01/01/2026 | |
|---|---|---|---|---|---|---|
| | Value | Repayable amount | Increase | Decrease | Value | Repayable amount |
| | VND | VND | VND | VND | VND | VND |
| **Short-term loans** | **2,902,055,296** | **2,902,055,296** | **57,000,000,000** | **64,382,525,516** | **10,284,580,812** | **10,284,580,812** |
| - Vietnam Development Bank -Transation Office I-Ha Dong Transaction Office (1) | 499,953,917 | 499,953,917 | - | - | 499,953,917 | 499,953,917 |
| - Center for fine Arts & Cultural Development Investment | 192,101,379 | 192,101,379 | - | - | 192,101,379 | 192,101,379 |
| - Mr. Nguyen Duc Truong (2) | 1,710,000,000 | 1,710,000,000 | - | - | 1,710,000,000 | 1,710,000,000 |
| - Mr. Phung Anh Tien (3) | 500,000,000 | 500,000,000 | - | - | 500,000,000 | 500,000,000 |
| - Vietnam Development Bank -Transation Office I-Hoai Duc Transaction Office | - | - | 26,500,000,000 | 33,882,525,516 | 7,382,525,516 | 7,382,525,516 |
| - Ms. Nguyen Minh Phuong | | | 9,000,000,000 | 9,000,000,000 | - | - |
| - Ms. Nguyen Thị Hoai | | | 18,000,000,000 | 18,000,000,000 | - | - |
| - National Citizen Commercial Joint Stock Bank (NCB) – Hanoi Branch | - | - | 3,500,000,000 | 3,500,000,000 | - | - |
| **Long- term loans due** | **3,888,593,000** | **3,888,593,000** | **2,916,444,750** | **3,071,854,590** | **4,044,002,840** | **4,044,002,840** |
| - Shinhan Bank Vietnam Limited | - | - | - | 155,409,840 | 155,409,840 | 155,409,840 |
| - Vietnam Development Bank -Transation Office I-Hoai Duc Transaction Office (4) | 3,888,593,000 | 3,888,593,000 | 2,916,444,750 | 2,916,444,750 | 3,888,593,000 | 3,888,593,000 |
| **Long-term loans** | **10,693,630,750** | **10,693,630,750** | **-** | **3,356,772,610** | **14,050,403,360** | **14,050,403,360** |
| - Shinhan Bank Vietnam Limited | - | - | - | 440,327,860 | 440,327,860 | 440,327,860 |
| - Vietnam Development Bank -Transation Office I-Hoai Duc Transaction Office (4) | 10,693,630,750 | 10,693,630,750 | - | 2,916,444,750 | 13,610,075,500 | 13,610,075,500 |
| **Total loans** | **17,484,279,046** | **17,484,279,046** | **59,916,444,750** | **70,811,152,716** | **28,378,987,012** | **28,378,987,012** |

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

## 20. BORROWINGS AND FINANCE LEASE LIABILITIES

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

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

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

(4) Credit contract No. 01/2025/2257299/HDTD dated April 18, 2025 between Vietnam Joint Stock Commercial Bank for Investment and Development - Hoai Duc Branch and International Investment, Trade and Service Joint Stock Company with an amount of VND 19,442,965,000, loan term of 60 months, interest rate of 6.5% for compensation for protection and development of rice-growing land, site clearance for moving 110KV transmission line to implement the investment project to build ICD My Dinh dry port in Duc Thuong commune, Hoai Duc, Hanoi. The principal is repayable in 20 installments, each installment payable every three months on the 25th day of the month. The first principal repayment installment is due on 25 September 2025, with an installment amount of VND 972.148.250. As at 31 September 2026, the outstanding principal balance under this agreement amounted to VND 14.582.223.780.

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 21. REVENUE PENDING ALLOCATION

| | | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|---|
| | **a. Short - term** | **293,899,091** | **90,909,091** |
| + | Son Tay Port Joint Stock Company | 18,900,000 | - |
| + | B&Q Vietnam Pharmaceutical Joint Stock Company | 19,440,000 | - |
| + | Minh Hai Industrial Equipment Joint Stock Company | 33,750,000 | - |
| + | Duan Minh Transport Company Limited | 44,800,000 | - |
| + | Hong Van Port Joint Stock Company | 12,600,000 | - |
| + | Interserco My Dinh Joint Stock Company | 18,900,000 | - |
| + | International Labor Supply and Trading Joint Stock Company | 27,300,000 | - |
| + | Interserco Viet Nam International Trading Joint Stock Company | 27,300,000 | - |
| + | Curate IT Joint Stock Company | 90,909,091 | 90,909,091 |
| | **b. Long - term** | **237,495,364** | **305,298,364** |
| + | Curate IT Joint Stock Company | 237,495,364 | 305,298,364 |
| | **c. Receivables from related parties** | **433,404,455** | **396,207,455** |
| + | Curate IT Joint Stock Company | 328,404,455 | 396,207,455 |
| + | Son Tay Port Joint Stock Company | 18,900,000 | - |
| + | Hong Van Port Joint Stock Company | 12,600,000 | - |
| + | Interserco My Dinh Joint Stock Company | 18,900,000 | - |
| + | International Labor Supply and Trading Joint Stock Company | 27,300,000 | - |
| + | Interserco Viet Nam International Trading Joint Stock Company | 27,300,000 | - |

### 22. OWNERS' EQUITY

### 22.1 STATEMENT OF CHANGES IN EQUITY

| Iterm | Owner's invested capital | Undistributed after tax profit (*) | Total |
|---|---|---|---|
| | VND | VND | VND |
| **01/01/2026** | **360,000,000,000** | **(48,235,084,614)** | **311,764,915,386** |
| - Profit in the current year | - | 40,769,467,871 | 40,769,467,871 |
| **30/09/2026** | **360,000,000,000** | **(7,465,616,743)** | **352,534,383,257** |

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

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

## 22.2 DETAILS OF OWNERS' EQUITY

| | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Toal contributed Capital | Capital Contribution Ratio | Toal contributed Capital | Capital Contribution Ratio |
| | VND | % | VND | % |
| State capital | - | 0.00% | 162,000,000,000 | 45.00% |
| Capital Contribution from other entities | 360,000,000,000 | 100.00% | 198,000,000,000 | 55.00% |
| + Aviation Logistics Company | 97,200,000,000 | 27.00% | 97,200,000,000 | 27.00% |
| + Other entities | 262,800,000,000 | 73.00% | 100,800,000,000 | 28.00% |
| | 360,000,000,000 | 100% | 360,000,000,000 | 100% |

## 22.3 CHANGES OF OWNERS' EQUITY

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| - Opening capital contribution | 360,000,000,000 | 360,000,000,000 |
| - Closing capital contribution | 360,000,000,000 | 360,000,000,000 |

## 22.4 SHARES

| | 30/09/2026 Shares | 01/01/2026 Shares |
|---|---|---|
| - Number of shares registered for issuance | 36,000,000 | 36,000,000 |
| - Number of shares sold to the public | 36,000,000 | 36,000,000 |
| + *Common shares* | *36,000,000* | *36,000,000* |
| + *Preferred shares* | - | - |
| - Number of shares outstanding | 36,000,000 | 36,000,000 |
| + *Common shares* | *36,000,000* | *36,000,000* |
| + *Preferred shares* | - | - |
| - Par value of outstanding shares (VND/CP) | 10,000 | 10,000 |

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

## 23. OFF BALANCE SHEET ITEMS

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| - United states dollar ( USD) | 25,738.80 | 1,891.63 |
| - Japanese Yen ( JPY) | 20,968.00 | 23,509.00 |

## 24. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

| | From 01/07/2026 to 30/09/2026 VND | From 01/07/2025 to 30/09/2025 VND |
|---|---|---|
| **Revenue from sales of goods and provision of services** | **144,667,067,715** | **109,675,295,933** |
| - Revenue from Sales | 117,463,550,016 | 89,280,904,229 |
| - Revenue from Service Provision | 27,203,517,699 | 20,394,391,704 |
| **Revenue from Related Parties** | **434,196,600** | **529,130,165** |
| - Son Tay Port Joint Stock Company | 18,900,000 | 18,900,000 |
| - Interserco My Dinh Joint Stock Company | 204,479,925 | 304,921,188 |
| - CGD Vietnam Construction Consulting Joint Stock Company | 32,752,000 | 26,706,840 |
| - United Supply Chain Joint Stock Company | 39,902,440 | 36,824,172 |
| - International Labor Supply and Trading Joint Stock Company | 27,576,012 | 27,585,912 |
| - Interserco Vietnam International Trading Joint Stock Company | 54,186,797 | 56,414,240 |
| - Hong Van Port Joint Stock Company | 12,600,000 | 12,600,000 |
| - Khang Viet Ha Joint Stock Company | 20,154,180 | 6,087,804 |
| - Curate IT Joint Stock Company | 23,645,246 | 39,090,009 |
| - ALS Infrastructure Investment Company Limited | 43,096,154 | 48,253,960 |

## 25. COST OF GOODS SOLD

| | From 01/07/2026 to 30/09/2026 VND | From 01/07/2025 to 30/09/2025 VND |
|---|---|---|
| - Cost of Goods Sold | 116,561,842,459 | 87,961,616,519 |
| - Cost of Services Provided | 20,211,629,262 | 14,350,215,675 |
| | **136,773,471,721** | **102,311,832,194** |
| **Cost of goods sold from related parties** | **5,407,096,873** | **3,518,014,216** |
| - Interserco My Dinh Joint Stock Company | 5,320,370,668 | 2,910,481,531 |
| - Aviation Logistics Company | 59,726,205 | 59,726,205 |
| - Hong Van Port Joint Stock Company | 27,000,000 | 547,806,480 |

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

## 26. FINANCIAL INCOME

| | From 01/07/2026 to 30/09/2026 VND | From 01/07/2025 to 30/09/2025 VND |
|---|---|---|
| - Interest from deposits and loans | 467,577,831 | 3,480,947 |
| - Exchange rate gains during the period | 63,812,225 | - |
| - Dividends and profits shared | 4,929,305,600 | 6,772,632,000 |
| - Other financial income | - | 136,789,200 |
| | **5,460,695,656** | **6,912,902,147** |
| **Finance income from related parties** | **4,929,305,600** | **6,772,632,000** |
| - Interserco Vietnam International Trading Joint Stock Company | - | 611,000,000 |
| - Aviation Logistics Company | 4,929,305,600 | 6,161,632,000 |

## 27. FINANCIAL EXPENSES

| | From 01/07/2026 to 30/09/2026 VND | From 01/07/2025 to 30/09/2025 VND |
|---|---|---|
| - Interest expenses | 91,024,125 | 135,704,595 |
| - Exchange loss arising during the period | 2,125,515 | - |
| | **93,149,640** | **135,704,595** |

## 28. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

| | From 01/07/2026 to 30/09/2026 VND | From 01/07/2025 to 30/09/2025 VND |
|---|---|---|
| **a. Selling Expenses** | - | - |
| **b. Administrative Expenses** | **2,270,740,803** | **12,600,638,548** |
| - Management staff costs | 2,838,895,679 | 2,800,852,277 |
| - Reversal of provisions for doubtful receivables | (1,450,944,742) | (140,000,000) |
| - Provision for doubtful receivables | - | 8,778,062,868 |
| - Other administrative expenses | 882,789,866 | 1,161,723,403 |

## NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

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

### 29. OTHER INCOME

| | From 01/07/2026 to 30/09/2026 VND | From 01/07/2025 to 30/09/2025 VND |
|---|---|---|
| - Disposal and sale of fixed assets | 238,750,000 | - |
| - 50% Reduction in Payables to Changlin Company Limited | 2,403,750,900 | - |
| - Other items | 708,187 | 173,128,156 |
| | **2,643,209,087** | **173,128,156** |

### 30. OTHER EXPENSES

| | From 01/07/2026 to 30/09/2026 VND | From 01/07/2025 to 30/09/2025 VND |
|---|---|---|
| - Disposal and sale of fixed assets | 238,750,000 | - |
| - 50% Reduction in Payables to Changlin Company Limited | 2,403,750,900 | - |
| - Other items | 708,187 | 173,128,156 |
| | **2,643,209,087** | **173,128,156** |

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

| | Từ 01/07/2026 đến 30/09/2026 VND | Từ 01/07/2025 đến 30/09/2025 VND |
|---|---|---|
| Salaries of the Board of General Directors and Remuneration of the Board of Directors and the Board of Supervisors | 1,170,635,664 | 1,117,953,000 |

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

## 32. OTHER INFORMATION

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

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

## 33. COMPARATIVE FIGURES

Comparative figures on the Balance Sheet are figures on the audited Separate Financial Statements for the fiscal year ending December 31st, 2025 and the separate financial statements for the 3nd quarter of 2025 ending September 30th, 2025.

*Ha Noi, October 20th, 2026*

| Prepare | Chief Accountant | General Director |
|---|---|---|
| Phung Ngoc Dung | Pham Xuan Phuong | Vu Hoang Thao |