INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY

AUDITED CONSOLIDATED FINANCIAL STATEMENTS

FOR THE 2nd QUARTER OF 2026 ACCOUNTING PERIOD ENDING 30/06/2026

July 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 consolidated financial statements for the accounting period of 2nd Quarter,2026 ending on June 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 April 1st, 2026 to June 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
Mr Trieu Van Bang	Member	Relieved of duty on June 15, 2026
Mr Nguyen Van Thinh	Member	Relieved of duty on June 15, 2026

Board of General Directors

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

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 June 30th 2026, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the consolidated financial statements for for the period from April 1st, 2026 to June 30th, 2026.

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Company's Board of General Directors is responsible for preparing the consolidated financial statements for the 2nd Quarter ending on June 30th, which give a true and fair view of the financial position of The Company as at 30/06/2026 as well as of its consolidated income statement and consolidated cash flows statements for the period from April 1st, 2026 to June 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 consolidated financial statements;
- Prepare the consolidated 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 consolidated 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 consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the consolidated 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: 0100110052
TP HÀ NỘI

Vu Hoang Thao
General Director
Ha Noi, July 29th, 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

ASSETS	Code	Note	30/06/2026 VND	Reclassified in accordance with Circular No. 99/2025/TT/BTC 01/01/2026 VND
CURRENT ASSETS	**100**		**140,287,030,709**	**148,714,328,465**
I. Cash and cash equivalents	**110**	**4**	**11,874,586,856**	**12,821,395,226**
1. Cash	111		11,874,586,856	10,821,395,226
2. Cash equivalents	112		-	2,000,000,000
II. Short - term investments	**120**		**36,849,077,260**	**21,920,556,543**
3. Short - term held to maturity Investments	123	14	37,349,077,260	22,420,556,543
4. Allowance for impairment of short-term held-to-maturity investments	124	14	(500,000,000)	(500,000,000)
III. Short- term receivables	**130**		**87,720,583,230**	**108,063,246,678**
1. Short-term receivables from customers	131	5	81,486,838,461	75,882,345,201
2. Prepayments to sellers in short-term	132	9	12,278,767,187	43,802,862,959
5. Other short-term receivables	135	6	57,213,853,006	52,511,010,173
6. Short-term allowances for doubtful debts (*)	136		(63,258,875,424)	(64,132,971,655)
IV. Inventories	**140**		**1,286,693,333**	**2,910,772,607**
1. Inventories	141	7	1,286,693,333	2,910,772,607
VI. Other current assets	**160**		**2,556,090,030**	**2,998,357,411**
1. Short-term deferred expenses	161	8	971,088,789	811,339,111
2. Deductible value added tax	162		7,182,241	16,911,637
3. Tax and other receivables from government budget	163	16	1,577,819,000	2,170,106,663
5. Other current assets	165		-	-
NON-CURRENT ASSET	**200**		**588,917,126,950**	**561,507,864,686**
I.Long-term receivables	**210**		**4,327,100,000**	**4,327,100,000**
5. Other long-term receivables	215	6	4,327,100,000	4,327,100,000
II. Fixed assets	**220**		**45,581,495,994**	**46,509,971,534**
1. Tangible fixed assets	221	10	45,536,870,994	46,449,281,534
- Historical Costs	*222*		167,527,086,099	166,455,094,826
- Accumulated depreciation	*223*		(121,990,215,105)	(120,005,813,292)
3. Intangible fixed assets	227	11	44,625,000	60,690,000
- Historical Costs	*228*		1,127,981,600	1,127,981,600
- Accumulated depreciation	*229*		(1,083,356,600)	(1,067,291,600)
V. Long-term assets in progress	**250**		**278,432,203,645**	**273,840,056,702**
2.Construction in progress	252	12	278,432,203,645	273,840,056,702
VI.Long-term investments	**260**		**254,733,902,454**	**231,656,713,492**
2. Investments in joint ventures and associates	262	13	93,109,310,170	70,786,121,208
3. Investments in equity of other entities	263	13	168,239,579,488	167,485,579,488
4. Allowances for long-term investments (*)	264	13	(6,614,987,204)	(6,614,987,204)
VII. Other Long-term assets	270		**5,842,424,857**	**5,174,022,958**
1. Long-term deferred expenses	271	8	5,534,701,570	4,866,299,671
2. Deferred income tax assets	272		307,723,287	307,723,287
TOTAL ASSETS	**280**		**729,204,157,659**	**710,222,193,151**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30th June 2026

RESOURCES	Code	Note	30/06/2026 VND	Reclassified in accordance with Circular No. 99/2025/TT/BTC 01/01/2026 VND
LIABILITIES	**300**		**336,200,032,784**	**343,394,143,379**
I. Short-term liabilities	**310**		**84,681,874,666**	**89,166,588,924**
1. Short-term trade payables	311	15	13,015,072,702	11,103,633,473
2. Short-term prepayments from customers	312		2,317,103,617	10,021,283,647
3. Dividends and profit payables	313		294,000,000	-
4. Short-term Taxes and other payables to State budget	314	16	2,229,505,915	902,004,039
5. Payables to employees	315		5,216,891,179	6,445,028,821
6. Short-term accrued expenses	316	17	12,566,345,052	10,735,448,509
9. Short-term deferred revenues	319	20	360,789,091	279,595,543
10. Other short-term payments	320	18	29,914,825,552	30,406,448,681
11.Short-term borrowings and finance lease liabilities	321	19	18,674,008,111	19,157,712,764
13. Bonus and welfare funds	323		93,333,447	115,433,447
II. Long-term liabilities	**330**		**251,518,158,118**	**254,227,554,455**
1.Long-term trade payables	331	15	4,820,660,520	4,820,660,520
7. Long-term deferred revenues	337	20	255,294,364	305,298,364
8. Other long-term payables	338	18	234,413,801,294	234,343,182,294
9.Long-term borrowings and finance lease liabilities	339	19	12,028,401,940	14,758,413,277
OWNERS' EQUITY	**400**		**393,004,124,875**	**366,828,049,772**
1. Contributed capital	**411**	**21**	360,000,000,000	360,000,000,000
- Ordinary shares with voting rights	411a		360,000,000,000	360,000,000,000
4. Other capital	414		1,561,824,000	1,561,824,000
10. Undistributed profit after tax	420		(20,051,010,740)	(46,585,493,362)
- Undistributed profit after tax brought forward	420a		(46,585,493,362)	(62,159,328,409)
- Undistributed profit after tax for the current year	420b		26,534,482,622	15,573,835,047
12. Non-controlling interests	429		51,493,311,615	51,851,719,134
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**729,204,157,659**	**710,222,193,151**

Ha Noi, July 29th, 2026

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

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

2nd Quarter, 2026

ITEMS	Code	Note	Quarter 2/2026	Quarter 2/2025	Accumulated from the beginning of the year to 30/06/2026	Accumulated from the beginning of the year to 30/06/2025
			VND	VND	VND	VND
1. Revenues from sales and services rendered	**01**	**23**	**43,036,796,743**	**42,629,117,213**	**169,977,500,790**	**73,486,348,978**
2. Revenue deductions	02		3,380,000	-	3,380,000	-
3. Net revenues from sales and services rendered (10=01-02)	**10**		**43,033,416,743**	**42,629,117,213**	**169,974,120,790**	**73,486,348,978**
4. Cost of goods and services	**11**	24	29,203,011,411	35,640,196,453	146,222,996,990	58,931,176,251
5. Gross revenues from sales and services rendered (20=10-11)	**20**		**13,830,405,332**	**6,988,920,760**	**23,751,123,800**	**14,555,172,727**
7.Financial income	22	25	2,325,979,986	428,154,751	18,927,840,189	665,024,122
8. Financial expenses	23	26	141,436,862	1,104,284,598	528,059,667	1,892,428,633
- In which: interest expenses	*24*		105,928,272	969,055,087	375,520,177	1,757,199,122
10. General administrative expenses	26	27	7,154,519,408	4,576,669,740	13,071,007,437	10,566,279,907
11.Net profits from operating activities {30=20+21+22-(23+25+26)}	**30**		**8,860,429,048**	**1,736,121,173**	**29,079,896,885**	**2,761,488,309**
12. Other income	31	28	322,292,353	1,290,895,781	357,338,753	1,310,157,651
13. Other expenses	32	29	36,485,858	31,240,246	59,137,778	82,176,098
14. Other profits (40=31-32)	**40**		**285,806,495**	**1,259,655,535**	**298,200,975**	**1,227,981,553**
15. Total net profit before tax (50=30+40)	**50**		**9,146,235,543**	**2,995,776,708**	**29,378,097,860**	**3,989,469,862**
16.Current corporate income tax expenses	51		585,156,883	182,866,834	987,903,757	654,456,866
17. Deferred corporate income tax expenses	52		-	-	-	15,288,640
18. Profits after enterprise income tax (60=50-51-52)	**60**		**8,561,078,660**	**2,812,909,874**	**28,390,194,103**	**3,319,724,356**
Profit after tax of Parent Company	61		7,368,582,419	2,494,402,111	26,534,482,622	2,152,571,246
Profit after tax attributable to non-controlling interests	62		1,192,496,241	318,507,763	1,855,711,481	1,167,153,110

Ha Noi, July 29th, 2026

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

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ
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The accompanying Notes are an integral part of the Financial Statements

CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)
2nd Quarter, 2026

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
I. Net cash flows from operating activities				
Profit before tax	***01***			
Adjustments for				
Depreciation of fixed assets and investment properties	02		*3,400,456,813*	3,395,101,325
Provisions	03		*(874,096,231)*	(3,136,548,328)
Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04			135,159,936
Gains (losses) on investing activities	05		*(18,713,313,101)*	(553,275,380)
Interest expenses	06		*375,520,177*	1,757,199,122
Operating profit before changes in working capital	***08***		***13,583,406,556***	***5,587,106,537***
Increase (decrease) in receivables	09		21,748,566,226	671,131,332
Increase (decrease) in inventories	10		1,624,079,274	397,130,855
Increase (decrease) in payables	11		(4,214,216,608)	(4,078,107,393)
Increase (decrease) defered expenses	12		(828,151,577)	(666,581,080)
Interest paid	14		(375,520,177)	(2,095,076,172)
Corporate income tax paid	15		(661,771,242)	(353,648,053)
Other payments on operating activities	17		(22,100,000)	
Net cash flows from operating activities	***20***		***30,854,292,452***	***(538,043,974)***
II. Cash flows from investing activities				
Expenditures on purchase and construction of fixed assets and long-term assets	21		(7,064,128,216)	(6,261,748,476)
Proceeds from disposal or transfer of fixed assets and other long-term assets	22		245,454,546	-
Expenditures on loans and purchase of debt instruments from other entities	23		(14,928,520,717)	(1,400,000,000)
Proceeds from lending or repurchase	24			12,300,000,000
Cash payments for investments in other entities	25		(23,093,930,000)	-
Cash receipts for investments in other entities	26		-	3,095,809
Proceeds from interests, dividends and distributed profits	27		18,467,858,555	553,275,380
Net cash flows from investing activities	***30***		***(26,373,265,832)***	***5,194,622,713***

CONSOLIDATED CASH FLOW STATEMENT (Continued)

(Indirect method)

2nd Quarter, 2026

ITEMS	Mã số	Thuyết minh	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
III. Net cash flows from financinging activities				
Proceeds from brrowings	33		38,600,000,000	54,107,911,875
Repayments from brrowings	34		(41,813,715,990)	(49,190,729,258)
Dividends and profits paid to owners	36		(2,214,119,000)	(1,183,500,000)
Net cash flows from financinging activities	***40***		***(5,427,834,990)***	***3,733,682,617***
Net cash flows during the period	***50***		***(946,808,370)***	***8,390,261,356***
Cash and cash equivalents at the beginning of the period	**60**		**12,821,395,226**	**12,330,703,728**
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**		**11,874,586,856**	**20,722,692,388**

Ha Noi, June 29th 2026

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

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ
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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

(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..

1.3 OPERATING INDUSTRIES

The Company's business activities include:

- Other supporting services related to transportation;
- Details: logistics services.
- Other supporting services for business not classified elsewhere;
- Details: temporary import, re-export and transit services. Duty-free sales.
- Import and export of goods traded by the Company;
- Footwear production;
- Construction wood products production;
- Computer and computer peripheral equipment production;
- Sawing, cutting, planing and preserving wood;
- Production of other products from wood, production of products from bamboo, rattan, straw, thatch and plaiting materials;
- Services related to printing;

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

- Production of electronic components;

1.3 OPERATING INDUSTRIES (CONTINUED)

- Manufacture of consumer electronics;
- Manufacture of plywood, veneer, plywood and other thin boards;
- Manufacture of label paper, label paperboard, paper and cardboard packaging;
- Construction of residential houses, construction of non-residential houses;
- Demolition;
- Site preparation;
- Installation of electrical systems;
- Construction of railway works, road works, water supply and drainage works;
- Construction of telecommunications, information and communication works, electrical works;
- Construction of other public works;
- Construction of hydraulic works, mining works, processing and manufacturing works;
- Construction of other civil engineering works;
- Other specialized construction activities;
- Wholesale of automobiles and other motor vehicles;
- Automobile and other motor vehicle dealerships;
- Sale of spare parts and accessories of automobiles and other motor vehicles
- Sale of motorcycles and motorbikes
- Maintenance and repair of motorcycles and motorbikes;
- Sale of spare parts and accessories for motorcycles and motorbikes;
- General wholesale (state-licensed types)

(Excluding general wholesale of rice, cane sugar, beet sugar, tobacco and cigars, crude oil, processed oil, precious metals and precious stones, recordings on all materials, books, newspapers and magazines, pharmaceuticals, explosives).

- Road freight transport;
- Short-term accommodation services;

(Excluding bar, karaoke room, and dance hall business).

- Other food and beverage services;

(Excluding bar, karaoke room, and dance hall business).

- Beverage service;

(Excluding bar, karaoke room, and dance hall business).

- Information portal;(Excluding entertainment activities).
- Real estate business, land use rights owned, used or leased;
- Installation of water supply and drainage systems, heating and air conditioning systems;
- Installation of other construction systems;
- Completion of construction works;
- Retail sale of passenger cars (9 seats or less);
- Maintenance and repair of cars and other motor vehicles;
- Agents, brokers, auctions of goods

(Details: Agents, brokers (excluding insurance, securities, real estate and marriage brokerage with foreign elements; excluding agents, brokers of goods such as rice, cane sugar, beet sugar, tobacco and cigars, crude oil, processed oil, precious metals and precious stones, recorded items on all materials, books, newspapers and magazines, pharmaceuticals recorded on all materials, books, newspapers and magazines, pharmaceuticals, explosives

- Wholesale of other household goods;

(Except pharmaceuticals, books, newspapers and magazines, recorded items on all materials).

- Wholesale of agricultural machinery, equipment and spare parts;
- Wholesale of other machinery, equipment and spare parts;

(Details: Wholesale of mining and construction machinery, equipment and spare parts;
Wholesale of electrical machinery, equipment, electrical materials;
Wholesale of electrical machinery, equipment, materials electricity;

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

Wholesale of machinery, equipment and spare parts for textile, garment, leather and footwear machines;

Wholesale of office tables, chairs and cabinets;

1.3 OPERATING INDUSTRIES (CONTINUED)

Wholesale of machinery and medical equipment;)

- Other specialized wholesale not elsewhere classified;

(Details: Wholesale of fertilizers, wholesale of other chemicals (except chemicals prohibited by the State))

- Restaurants and mobile catering services
- Activities of insurance agents and brokers;
- Consulting, brokerage, real estate auctions, auctions of land use rights;
- Travel agencies;
- Primary, intermediate and college training;
- Sauna, massage and similar health-enhancing services (except sports activities - excluding acupuncture, acupressure and steam bath with traditional medicine).
- Architectural activities and other related technical consultancy;
- Advertising;
- Rental of sports and entertainment equipment;
- Activities of centers, consulting agencies, introduction and brokerage of labor and jobs (excluding introduction, selection and supply of human resources for enterprises with the function of exporting labor);
- Organization of introduction and trade promotion;
- Other unclassified mining;

(Details: Trading and processing of minerals (except for minerals prohibited by the State));

- Other road passenger transport;

(Details: multimodal transport business);

- Wholesale of other materials and installation equipment in construction (excluding precious metals and precious stones);
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and rattan) and live animals (excluding rice, tobacco and cigars)
- Wholesale of rice, wheat, other cereal grains, wheat flour (excluding rice)
- Wholesale of food (excluding cane sugar, beet sugar);
- For conditional business lines, enterprises only conduct business when they meet all conditions as prescribed by law.)

1.4 NORMAL OPERATING CYCLE

The Company's normal operating cycle is 12 months.

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

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. Curate IT Joint Stock Company
5. United Supply Chain Corporation
6. Viet Nam Icc Construction Joint Stock Company
7. Viet Nam Interserco Trading International Joint Stock Company

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

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

2. BASIS FOR PREPARING FINANCIAL STATEMENTS AND FINANCIAL YEAR

2.1 BASIS FOR PREPARING CONSOLIDATED FINANCIAL STATEMENTS

The Company's consolidated financial statements are prepared in accordance with the Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated October 25, 2025 of the Ministry of Finance guiding the Enterprise Accounting Regime and Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Ministry of Finance guiding the preparation of Consolidated Financial Statements..

These interim consolidated financial statements are prepared from the interim financial statements of the parent company and companies controlled by the parent company (subsidiaries) for the period from 01/04/2026 to 30/06/2026. Control is achieved when the parent company has the power to govern the financial and operating policies of an investee company so as to obtain benefits from its activities..

The financial statements of subsidiaries are consolidated from the date on which the Company obtains control and are no longer consolidated from the date on which the Company ceases to have control. The results of subsidiaries acquired or sold during the year are included in the consolidated income statement from the date of acquisition or up to the date of disposal of the investment in the subsidiary..

Except for unrealized profits/(losses) of intra-group transactions, intra-group transactions between subsidiaries and the parent company and intra-group balances between companies are eliminated upon consolidation of financial statements..

The minority interest in the consolidated net assets of the subsidiary is identified as a separate item from the parent's equity. The minority interest consists of the amount of the minority interest at the date of the original business combination and the minority's share of changes in equity since the date of the combination. Losses attributable to the minority in excess of the minority's interest in the subsidiary's equity are allocated against the Company's interest except to the extent that the minority has a binding obligation and is able to make an additional investment to cover the losses..

The consolidated interim financial statements are prepared on the basis of the Financial Statements of the Parent Company and 04 Subsidiaries including::

1. International Investment Trade And Service Joint Stock Company (parent company);
2. Son Tay Port Joint Stock Company;
3. Interserco My Dinh Joint Stock Company;
4. International Manpower Supply And Trade Joint Stock Company;
5. INTERSERCO - VAT CACH LOGISTICS LIMITED COMPANY (indirect).

2.2 ACCOUNTING CURRENCY

Currency used in accounting: Vietnamese Dong (VND)).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

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 27, 2025 and Circular 43/2026/TT-BTC dated April 20, 2026 of the Ministry of Finance on guidance on preparing Consolidated Financial Statements.

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

Because investments in Associates cannot be collected, these investments are accounted for using the cost method instead of the equity method..

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 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 based on the principal repayment period according to the original purchase and sale contract, not taking into account debt extensions between the parties; or for receivables that have not yet reached their payment due date.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.5 ACCOUNTS RECEIVABLE (CONTINUED)

but the debtor has gone bankrupt or is in the process of dissolution, missing, absconding and will be reimbursed 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 CONSOLIDATED 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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

3. MAIN ACCOUNTING POLICIES (CONTINUED)

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).

3.16 RECOGNITION OF REVENUE AND EXPENSES

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

NOTES TO THE CONSOLIDATED 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 (CONTINUED))

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 is transferred 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 proceeds from the sale 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%..

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

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

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

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

	30/06/2026 VND	01/01/2026 VND
Cash	4,351,610,797	1,514,453,096
Bank deposits	7,522,976,059	9,306,942,130
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*3,986,058,640*	*4,885,845,970*
Vietnam Technological and Commercial Joint Stock Bank	*2,058,955,176*	*1,938,598,730*
Vietnam Joint Stock Commercial Bank for Industry and Trade	*194,124,239*	*588,218,773*
Vietnam Bank for Agriculture and Rural Development	*148,122,427*	*780,366,634*
Other banks	*1,135,715,577*	*1,113,912,023*
Term deposits with original maturities of not more than three months	0	2,000,000,000
Total	**11,874,586,856**	**12,821,395,226**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

5. Receivables From Customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Value in	Provision in	Value in	Provision in
a. Short-term	**81,486,838,461**	**(55,412,290,528)**	**75,882,345,201**	**(55,349,701,486)**
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	12,178,342,970	(12,178,342,970)	12,378,342,970	(12,378,342,970)
Viet Long Electric Machine Trading Joint Stock Company	5,788,373,827	(5,788,373,827)	5,828,373,827	(5,828,373,827)
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)
Mai Vu Joint Stock Company	1,109,240,000	-	2,164,800,000	-
Da Nang Agricultural Materials Joint Stock Company N0II	3,060,000,000	-	3,060,000,000	-
Other Customers	28,557,139,832	(6,651,831,899)	21,657,086,572	(6,349,242,857)
b. Long-term receivables	-	-		
c. Receivables from related parties	**5,863,483,707**	**1,330,944,742**	**5,167,949,650**	**1,330,944,742**
ICC Vienam Construction Joint Stock Company	2,839,696,783	-	2,839,665,943	-
CGD Vietnam Construction Consulting Joint Stock Company	109,105,832	-	111,811,586	-
Lien Hop Supply Chain Joint Stock Company	3,041,323	-	421,874	-
Son Tay Concrete Joint Stock Company	-	-	290,533,684	-
Hong Van Port Joint Stock Company	796,510,958	-	576,429,316	-
Thien Tai Trading Transport and Export-Import Joint Stock	1,341,868,080	1,330,944,742	1,337,696,772	1,330,944,742
Khang Viet Ha Joint Stock Company	2,199,451	-	1,543,091	-
Hanoi International Human Resources Vocational Intermediate School	752,213,807	-	-	-
Curate IT Joint Stock Company	2,149,502	-	427,235	-
ALS Infrastructure Company Limited	16,697,971	-	9,420,149	-

Out of the total outstanding trade receivables, VND 52,154,347,194 represents receivables taken over from the State-owned enterprise upon its conversion into a joint stock company, in accordance with the handover minutes dated February 12, 2018 for the transfer of International Investment, Trade and Service One Member Limited Liability Company to International Investment, Trade and Service Joint Stock Company.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

6. OTHER RECEIVABLES

	30/06/2026		01/06/2026	
	Value in VND	Provision in VND	Value in VND	Provision in VND
a. Short -term	**57,213,853,006**	**(2,961,985,366)**	**52,511,010,173**	**(3,317,670,639)**
Deposits and Escrow	**15,920,000**	-	**13,000,000**	-
Advances	**51,183,027,807**	-	**46,338,257,001**	-
Other short - term Receivables	**6,014,905,199**	**(2,961,985,366)**	**6,159,753,172**	**(3,317,670,639)**
- Dong Gia Phat Investment and Development JSC	2,816,668,586	(2,816,668,586)	2,816,668,586	(2,816,668,586)
- Other Entities	3,198,236,613	(145,316,780)	3,343,084,586	(501,002,053)
b. Long-term	**4,327,100,000**	-	**4,327,100,000**	-
Deposits and Escrow	4,327,100,000	-	4,327,100,000	-
	61,540,953,006	**(2,961,985,366)**	**56,838,110,173**	**(3,317,670,639)**
c. Other Receivables from Related Parties	**17,940,800**		**1,644,000**	-
- Hong Van Port Joint Stock Company	-	-	1,644,000	-
- United Suppy Chain Joint Stock Company	17,940,800	-	-	-

Out of the total balance of other receivables, VND 3,559,550,864 represents other receivables taken over from the State-owned enterprise upon its conversion into a joint stock company, in accordance with the handover minutes dated February 12, 2018 for the transfer of International Investment, Trade and Service One Member Limited Liability Company to International Investment, Trade and Service Joint Stock Company

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

7. INVENTORY

	30/06/2026		01/06/2026	
	Cost VND	Provision in VND	Cost VND	Provision in VND
- Raw materials	193,811,304	-	91,001,317	-
- Work in Progess	1,042,995,917	-	2,763,455,178	-
- Goods	49,886,112	-	56,316,112	-
	1,286,693,333	-	**2,910,772,607**	-

8. PREPAID EXPENSES

	30/06/2026 VND	01/01/2026 VND
Short-term Prepaid expenses pending allocation	**971,088,789**	**811,339,111**
Long-term Prepaid expenses pending allocation	**5,534,701,570**	**4,866,299,671**
- Tools and Equipment	1,401,875,554	650,339,808
- Compensation for Crops	233,279,301	249,876,237
- Costs for Introducing ICD My Dinh Port at Duc Thuong	811,394,957	811,394,957
- Other long -term Prepaid expenses pending allocation	3,088,151,758	3,154,688,669
	6,505,790,359	**5,677,638,782**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

9. ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value in VND	Provision in VND	Value in VND	Provision in VND
Short-term Prepayments to supplier	**12,278,767,187**	**(4,884,599,530)**	**43,802,862,959**	**(5,465,599,530)**
- ICC Vienam Construction Joint Stock Company	-	-	30,000,000,000	-
- KVN INVESTMENT LLC (i)	4,722,879,570	(4,722,879,570)	4,722,879,570	(4,722,879,570)
- Viet Nam Investment and Construction Design Consulting Joint Stock Company	1,203,742,500	-	1,203,742,500	-
- Ha Noi Resource Survey and Real Estate Consulting Joint Stock Company	1,801,785,750	-	5,336,785,750	-
- Star Boat Joint Stock Company	2,000,000,000	-	-	-
- Others	2,550,359,367	(161,719,960)	2,539,455,139	(742,719,960)
b. Long-term Prepayments to supplier	-	-	-	-
c. Receivables from related parties	**602,423,992**	-	-	-
- ICC Vienam Construction Joint Stock Company	378,535,750	-	-	-
- CGD Vietnam Construction Consulting Joint Stock Company	223,888,242	-	-	-

Out of the total balance of advances to suppliers, VND 4,884,599,530 represents prepayments taken over from the State-owned enterprise upon its conversion into a joint stock company, in accordance with the handover minutes dated February 12, 2018 for the transfer of International Investment, Trade and Service One Member Limited Liability Company to International Investment, Trade and Service Joint Stock Company

NOTES TO THE CONSOLIDATED 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	**137,104,046,217**	**20,046,149,992**	**7,999,001,408**	**530,532,240**	**775,364,969**	**166,455,094,826**
Purchase during the year	-	2,082,314,606	-	291,666,667	98,000,000	2,471,981,273
Disposals, sales	-	(1,399,990,000)		-	-	(1,399,990,000)
30/06/2026	**137,104,046,217**	**20,728,474,598**	**7,999,001,408**	**822,198,907**	**873,364,969**	**167,527,086,099**
GIÁ TRỊ HAO MÒN LŨY KẾ						
01/01/2026	**101,132,324,823**	**12,026,626,927**	**5,952,471,262**	**504,137,111**	**390,253,169**	**120,005,813,292**
Depreciation during the year	2,382,626,202	669,872,709	251,705,346	16,114,222	64,073,334	3,384,391,813
Disposals, sales	-	(1,399,990,000)				(1,399,990,000)
Reclassification	64,516,023		(64,516,023)			-
30/06/2026	**103,579,467,048**	**12,696,499,636**	**6,139,660,585**	**520,251,333**	**454,326,503**	**121,990,215,105**
NET BOOK VALUE						
01/01/2026	**35,971,721,394**	**8,019,523,065**	**2,046,530,146**	**26,395,129**	**385,111,800**	**46,449,281,534**
30/06/2026	**33,524,579,169**	**8,031,974,962**	**1,859,340,823**	**301,947,574**	**419,038,466**	**45,536,870,994**

The historical cost of fully depreciated tangible fixed assets that are still in use as at June 30, 2026 is VND 60,039,249,465
The carrying amount of tangible fixed assets pledged as collateral for borrowings as at June 30, 2026 is VND 1,869,858,801

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

11. INTANGIBLE FIX ASSETS

Iterm	Computer Software VND	Total VND
COST		
01/01/2026	**1,127,981,600**	**1,127,981,600**
Purchase during the year	-	-
30/06/2026	**1,127,981,600**	**1,127,981,600**
ACCUMULATED DEPRECIATION		
01/01/2026	**1,067,291,600**	**1,067,291,600**
Depreciation during the year	16,065,000	16,065,000
30/06/2026	**1,083,356,600**	**1,083,356,600**
NET BOOK VALUE		
01/01/2026	**60,690,000**	**60,690,000**
30/06/2026	**44,625,000**	**44,625,000**

The historical cost of fully amortized intangible assets that are still in use as at June 30, 2026 is VND 967,331,600.

12. CONSTRUCTION IN PROGRESS

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original cost in	Recoverable amount	Original cost in	Recoverable amount
Construction in progress	**278,432,203,645**	**278,432,203,645**	**273,840,056,702**	**273,840,056,702**
Investment project for Constructing ICD My Dinh Dry Port at Duc Thuong - commune, Hoai Duc District, Ha Noi (*)	275,650,581,606	275,650,581,606	266,676,765,679	266,676,765,679
- Other construction in progress(**)	2,781,622,039	2,781,622,039	7,163,291,023	7,163,291,023

(*) The ICD Mỹ Đình Inland Port Construction Investment Project in Duc Thuong Commune, Hoai Duc District, Hanoi, commenced construction in February 2017 with an approved total investment of VND 1,598,494,510,000. The project implementation period was initially planned from February 2017 to Q4 2023. The project investment policy was adjusted according to Decision No. 4096/QD-UBND dated November 19, 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.

(**) Investment in the construction and repair of certain facilities of Son Tay Port Joint Stock Company at Son Tay Port.

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

13. FINANCIAL INVESTMENTS

	30/06/2026					01/01/2026				
	Ownership ratio	Voting interest	Original cost in	Provision in	Recoverable amount	Ownership ratio	Voting interest	Original cost in	Provision in	Recoverable amount
			VND	VND	VND			VND	VND	VND
Name of Joint Ventures and Associates										
- CGD Vietnam Construction Consulting Joint Stock Company			-	-	-	29.00%	29.00%	754,000,000	-	770,741,038
- International Real Estate Investment Joint Stock Company	39.78%	39.78%	9,754,973,518	8,817,125,247	545,092,358	39.78%	39.78%	9,754,973,518	8,817,125,247	545,092,358
- 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	4,939,137,342	49.00%	49.00%	9,800,000,000	4,860,862,659	4,939,137,342
- ICC Vienam Construction Joint Stock Company	30.60%	30.60%	3,060,000,000	1,470,391,012	1,591,679,355	30.60%	30.60%	3,060,000,000	1,470,391,012	1,591,679,355
- Interserco Viet Nam International Trading Joint Stock Company	47.00%	47.00%	30,550,000,000	-	32,137,183,705	47.00%	47.00%	30,550,000,000	-	32,137,183,705
- Hong Van Port Joint Stock Company	40.00%	40.00%	20,000,000,000	44,320,458	19,955,679,542	40.00%	40.00%	20,000,000,000	44,320,458	19,955,679,542
- Son Tay Concrete Joint Stock Company	20.00%	20.00%	3,920,000,000	-	4,249,438,696	20.00%	20.00%	3,920,000,000	-	4,249,438,696
- Hanoi International Human Resources Vocational Intermediate School			32,991,330,000	2,733,918,433	26,978,132,060			9,897,400,000	2,733,918,433	3,884,202,060
- Curate IT Joint Stock Company			3,000,000,000	189,355,067	2,712,967,112			3,000,000,000	189,355,067	2,712,967,112
Total			116,997,090,581	22,036,759,939	93,109,310,170			94,657,160,581	22,036,759,939	70,786,121,208

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

13. FINANCIAL INVESTMENTS (CONTINUED)

	30/06/2026					01/01/2026				
	Ownership ratio	Voting interest	Original cost in	Provision in	Recoverable amount	Ownership ratio	Voting interest	Original cost in	Provision in	Recoverable amount
			VND	VND	VND			VND	VND	VND
Investement in capital contribution to other units										-
- Aviation Logistics Company			43,719,756,997	-	43,719,756,997			43,719,756,997	-	43,719,756,997
- ASG Group Joint Stock Company	0.78%	0.78%	6,058,759,158	-	6,058,759,158	0.78%	0.78%	6,058,759,158	-	6,058,759,158
- Su Pan 1 Hydroelectric Joint Stock Company	6.08%	6.08%	22,632,000,000	3,997,501,551	18,634,498,449	6.08%	6.08%	22,632,000,000	3,997,501,551	18,634,498,449
- Tay Ninh International Logistics Joint Stock Company	15.00%	15.00%	82,500,000,000	566,403,184	81,933,596,816	15.00%	15.00%	82,500,000,000	566,403,184	81,933,596,816
- Khang Viet Ha Joint Stock Company	4.90%	4.90%	6,845,300,000	2,051,082,469	4,794,217,531	4.90%	4.90%	6,845,300,000	2,051,082,469	4,794,217,531
- CGD Vietnam Construction Consulting Joint Stock Company	14.50%	14.50%	754,000,000	-	754,000,000			-	-	-
- New Road Automobile Joint Stock Company			5,729,763,333	-	5,729,763,333			5,729,763,333	-	5,729,763,333
Tổng			168,239,579,488	6,614,987,204	161,624,592,284			167,485,579,488	6,614,987,204	160,870,592,284

(1) As of June 30th, 2026, the Company's shares at Aviation Logistics Joint Stock Company are 6,161,632 shares, par value VND 10,000/share..

(2) As of June 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 CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

14. INVESTMENTS HELD TO MATURITY

	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	**37,349,077,260**	**36,849,077,260**	**500,000,000**	**22,420,556,543**	**21,920,556,543**	**500,000,000**
- **Short-term loans**	**6,308,136,986**	**5,808,136,986**		**16,895,364,762**	**16,395,364,762**	**500,000,000**
+ Interserco VCI Joint Stock Company	500,000,000	-	500,000,000	500,000,000	-	500,000,000
+ Hong Van Port Joint Stock Company	5,808,136,986	5,808,136,986	-	13,573,957,927	13,573,957,927	-
+ Other loans	-	-	-	2,821,406,835	2,821,406,835	-
- **Term deposits**	**31,040,940,274**	**31,040,940,274**	-	**5,525,191,781**	**5,525,191,781**	-
National Citizen Commercial Joint Stock Bank (NCB) – Hanoi + Branch	31,035,940,274	31,035,940,274	-	5,520,191,781	5,520,191,781	-
+ Shinhan Bank Vietnam Limited Liability Company	5,000,000	5,000,000	-	5,000,000	5,000,000	-

Supplementary information about Held-to-Maturity Investments

Short-term loans	**Ngày hợp đồng**	**Ngày hết hạn**	**Withdrawal status**
- Interserco VCI Joint Stock Company	20/04/2007 15/12/2023	<12 months from the contract date	Not yet Collected
- Hong Van Port Joint Stock Company	04/08/2025 25/03/2025 04/04/2023	<12 months from the contract date	Still within contract term

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

15. TRADE PAYABLES

	30/06/2026		01/01/2026	
	Value in VND	Repayable amount VND	Value in VND	Repayable amount VND
a. Short-term payables to suppliers	**13,015,072,702**	**13,015,072,702**	**11,103,633,473**	**11,103,633,473**
- ICC Vienam Construction Joint Stock Company	-	-	221,464,250	221,464,250
- Hong Van Port Joint Stock Company	2,328,098,632	2,328,098,632	2,470,524,680	2,470,524,680
- Vietnam Container Terminal Operation Company Limited	310,212,800	310,212,800	300,125,800	300,125,800
- Branch of Dong Do Maritime Joint Stock Company in Hai Phong	103,787,001	103,787,001	193,643,001	193,643,001
- Logistics Export-Import Co, Ltd	-	-	398,400,000	398,400,000
- Hangzhou bestway imp & exp co.,	4,346,471,959	4,346,471,959	4,949,589,313	4,949,589,313
- Other parties	5,926,502,310	5,926,502,310	2,569,886,429	2,569,886,429
b. Long-term payables to suppliers	**4,820,660,520**	**4,820,660,520**	**4,820,660,520**	**4,820,660,520**
- Changlin Co., Ltd	4,820,660,520	4,820,660,520	4,820,660,520	4,820,660,520
	17,835,733,222	**17,835,733,222**	**15,924,293,993**	**15,924,293,993**
c. Phải trả người bán là các bên liên quan	**2,392,602,933**	**2,392,602,933**	**3,150,004,989**	**3,150,004,989**
- ICC Vienam Construction Joint Stock Company	-	-	221,464,250	221,464,250
- Hong Van Port Joint Stock Company	2,328,098,632	2,328,098,632	2,470,524,680	2,470,524,680
- 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 CONSOLIDATED 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	30/06/2026
	VND	VND	VND	VND
- Output Value added Tax	509,206,982	3,297,435,047	2,583,644,495	1,222,997,534
- Import-Export Tax	(37,758,123)	-	-	(37,758,123)
- Corporate Income Tax	(635,634,540)	987,903,757	661,771,242	(309,502,025)
- Personal Income Tax	122,995,506	814,243,751	533,814,182	403,425,075
- Land Tax, Land Rental	(1,226,912,449)	8,608,096,095	8,008,659,192	(627,475,546)
- Other taxes	-	-	-	-
	(1,268,102,624)	**13,707,678,650**	**11,787,889,111**	**651,686,915**
In which:				
Receivables	**2,170,106,663**			**1,577,819,000**
Payables	**902,004,039**			**2,229,505,915**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

17. ACCRUED EXPENSES

	30/06/2026 VND	01/01/2026 VND
a. Short- term	**12,566,345,052**	**10,735,448,509**
- Interest expenses	9,876,023,343	9,815,653,846
- Other accrued expenses	2,690,321,709	919,794,663
b. Long - term	-	-
- Interest expenses	-	-
- Other accrued expenses	-	-
c. Accrued expenses to related parties	**8,452,693**	**8,452,693**
- Interserco Viet Nam International Trading Joint Stock Company	8,452,693	8,452,693

19. OTHER PAYABLES

	30/06/2026 VND	01/01/2026 VND
a. Short - term	**29,914,825,552**	**30,406,448,681**
- Trade union fund	89,743,466	38,273,372
- Business cooperation funds	1,420,950,000	1,420,950,000
+ Interserco Viet Nam International Trading Joint Stock Company	*1,420,950,000*	*1,420,950,000*
- Interest payable	*25,764,872,827*	*25,764,872,827*
+ Investment and Development bank - Ha Dong Branch	*189,545,619*	*189,545,619*
+ Agricultural bank of Hoai Duc	*94,250,000*	*94,250,000*
+ Vietnam Development bank	*25,481,077,208*	*25,481,077,208*
- Other payables	2,639,259,259	3,182,352,482
b. Long -term	**234,413,801,294**	**234,343,182,294**
- Payables related to the premium value of the land-use asset exploitation rights at No. 17 Pham Hung	95,118,788,118	95,118,788,118
+ Interserco Viet Nam International Trading Joint Stock Company (1)	*3,114,611,124*	*3,114,611,124*
+ Aviation Logistics Company (1)	*35,493,704,528*	*35,493,704,528*
+ Interserco My Dinh Joint Stock Company (1)	*11,307,344,849*	*11,307,344,849*
+ International trade and services investment Joint Stock Company (1)	*45,203,127,617*	*45,203,127,617*
- Mr. Nguyen Duc Truong	*76,000,000,000*	*76,000,000,000*
- Other payables	63,295,013,176	63,224,394,176
	264,328,626,846	**264,749,630,975**
c. Payables to related parties	**138,312,254,611**	**139,154,585,621**
- Aviation Logistics Company	76,812,098,250	77,196,842,679
- Interserco Viet Nam International Trading Joint Stock Company (1)	61,500,156,361	61,957,742,942

(1): According to Official Dispatch No. 2998/STC-TCDN dated May 30, 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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

19. OTHER PAYABLES (CONTINUED)

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 19.1 for detailed notes to equity.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

19.NON -PERFORMING LOANS

	30/06/2026		During of period		01/01/2026	
	Value VND	Repayable amount VND	Increase VND	Decrease VND	Value VND	Repayable amount VND
Short-term loans	**18,674,008,111**	**18,674,008,111**	**40,830,057,420**	**41,813,715,990**	**19,657,666,681**	**19,657,666,681**
Short-term loans	**14,211,956,145**	**14,211,956,145**	**38,600,000,000**	**39,581,707,696**	**15,193,663,841**	**15,193,663,841**
- Center for fine Arts & Cultural Development Investment	192,101,379	192,101,379	-	-	192,101,379	192,101,379
- Vietnam Development Bank -Transation Office I-Ha Dong Transaction Office	499,953,917	499,953,917	-	-	499,953,917	499,953,917
- Hong Van Port Joint Stock Company	109,900,849	109,900,849	-	1,449,182,180	1,559,083,029	1,559,083,029
- Mr. Nguyen Duc Truong (3)	1,710,000,000	1,710,000,000	-	-	1,710,000,000	1,710,000,000
- Mr. Phung Anh Tien (2)	500,000,000	500,000,000	-	-	500,000,000	500,000,000
- Vietnam Development Bank -Transation Office I-Hoai Duc Transaction Office (7)	-	-	26,500,000,000	33,882,525,516	7,382,525,516	7,382,525,516
- National Citizen Commercial Joint Stock Bank (NCB) – Hanoi Branch	-	-	3,500,000,000	3,500,000,000	-	-
- Interserco Viet Nam International Trading Joint Stock Company (4)	1,400,000,000	1,400,000,000	1,400,000,000	-	-	-
- Other individual loans (5)	9,800,000,000	9,800,000,000	7,200,000,000	750,000,000	3,350,000,000	3,350,000,000
Long- term loans due	***4,462,051,966***	***4,462,051,966***	***2,230,057,420***	***2,232,008,294***	***4,464,002,840***	***4,464,002,840***
- Shinhan Bank Vietnam Limited Liability Company (6)	155,402,966	155,402,966	77,704,920	77,711,794	155,409,840	155,409,840
- Vietnam Bank for Agriculture and Rural Development – Ha Tay I Branch (8)	418,056,000	418,056,000	208,056,000	210,000,000	420,000,000	420,000,000
- Vietnam Development Bank -Transation Office I-Hoai Duc Transaction Office (7)	3,888,593,000	3,888,593,000	1,944,296,500	1,944,296,500	3,888,593,000	3,888,593,000
Long-term loans	**12,028,401,940**	**12,028,401,940**	-	**2,230,057,420**	**14,258,459,360**	**14,258,459,360**
- Shinhan Bank Vietnam Limited Liability Company (6)	362,622,940	362,622,940	-	77,704,920	440,327,860	440,327,860
- Vietnam Bank for Agriculture and Rural Development – Ha Tay I Branch (8)	-	-	-	208,056,000	208,056,000	208,056,000
- Vietnam Development Bank -Transation Office I-Hoai Duc Transaction Office (7)	11,665,779,000	11,665,779,000	-	1,944,296,500	13,610,075,500	13,610,075,500
Total loans	**30,702,410,051**	**30,702,410,051**	**40,830,057,420**	**44,043,773,410**	**33,916,126,041**	**33,916,126,041**
Loans from related parties	**1,509,900,849**	**1,509,900,849**	**1,400,000,000**	**1,449,182,180**	**1,559,083,029**	**1,559,083,029**
- Hong Van Port Joint Stock Company	109,900,849	109,900,849	-	1,449,182,180	1,559,083,029	1,559,083,029
- Interserco Viet Nam International Trading Joint Stock Company (4)	1,400,000,000	1,400,000,000	1,400,000,000	-	-	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

20. BORROWINGS AND FINANCE LEASE LIABILITIES

(1) This represents the outstanding principal of the former Dan Hoai Silk Enterprise, which was transferred in its existing condition to Ha Tay Shoes Company in 1997 and subsequently transferred to International Investment, Trading and Services Joint Stock Company. The loan was obtained from the Ha Tay Branch of the Bank for Investment and Development of Vietnam (currently the Ha Dong Branch of the Joint Stock Commercial Bank for Investment and Development of Vietnam). The purpose of the loan was to finance the Company's business operations.

(2) Loan Agreement No. 01/2024/HĐVV/ILS-PAT dated 31 December 2024 between International Investment, Trading and Services Joint Stock Company and Mr. Phung Anh Tien, with a loan amount of VND 500,000,000 (Five hundred million Vietnamese Dong). The loan term is three (3) months from the date the loan proceeds are received. Upon maturity, if the parties have not executed a loan settlement agreement, the loan agreement shall be automatically renewed for an additional three (3) months. Such renewals may occur repeatedly until a loan settlement agreement is executed by both parties. The interest rate is 5% per annum.

(3) Loan Agreement No. 01/2025/HĐVV/ILS-NĐT dated 14 March 2025 between International Investment, Trading and Services Joint Stock Company and Mr. Nguyen Duc Truong. The loan amount is VND 1,710,000,000 (One billion seven hundred ten million Vietnamese Dong). The loan term is three (3) months. Upon maturity, if the parties have not executed a loan settlement agreement, the agreement shall be automatically renewed for an additional three (3) months. The interest rate is 5% per annum.

(4) Loan Agreement No. 02/2026/HĐVV/ILST-ILSM between Interserco Vietnam International Trading Joint Stock Company and International Manpower Supply and Trading Joint Stock Company, with a loan amount of VND 1,400,000,000 (One billion four hundred million Vietnamese Dong). The loan term is one (1) month, with an interest rate of 5% per annum.

(5) Loans obtained from individuals with maturities ranging from one (1) month to twelve (12) months, bearing interest rates ranging from 5% to 6% per annum. These loan agreements may be renewed multiple times until a loan settlement agreement is executed by both parties.

(6) Credit Agreement No. SHBVN/MD/2024-HĐTD-29613 dated 3 October 2024 between Shinhan Bank Vietnam Limited and International Investment, Trading and Services Joint Stock Company, with a maximum credit amount of VND 790,000,000. The loan was granted to finance part of the purchase price of a motor vehicle under Sale and Purchase Agreement No. 01241036. The loan term is 60 months. The applicable interest rate is specified in each debt drawdown agreement. Principal repayments are made monthly in equal principal installments. The loan is secured by motor vehicle registration plate 30L-661.78.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

20. BORROWINGS AND FINANCE LEASE LIABILITIES (Continued)

(7) Credit Agreement No. 01/2025/2257299/HĐTD dated 18 April 2025 between the Bank for Investment and Development of Vietnam – Hoai Duc Branch and International Investment, Trading and Services Joint Stock Company. The loan amount is VND 19,442,965,000 (Nineteen billion four hundred forty-two million nine hundred sixty-five thousand Vietnamese Dong). The loan term is 60 months. The purpose of the loan is to provide medium-term financing to reimburse eligible and lawful expenditures (including land protection and development fees for rice-growing land and site clearance costs relating to the relocation of the 110kV transmission line) incurred in accordance with applicable laws for the development of the My Dinh Inland Container Depot (ICD) project located in Hoai Duc Commune, Hanoi. The lending term, guarantee term, letter of credit (L/C), applicable fees and interest rates are specified separately in each individual credit agreement, guarantee agreement and issued letter of credit.

(8) Credit Agreement No. 2203-LAV-202502573 dated 26 June 2025 between the Vietnam Bank for Agriculture and Rural Development (Agribank) and Son Tay Port Joint Stock Company. The loan amount is VND 838,056,000. The purpose of the loan is to finance the acquisition of fixed assets for the Company's business operations. The credit facility term is 24 months. The interest rate applicable to the outstanding principal balance at the date of signing is 7.0% per annum. The loan is secured by a LIUGONG wheel loader bearing registration plate 29CD-035.83(T) under Special-Purpose Vehicle Registration Certificate No. 2900000369, issued by the Hanoi City Police on 6 June 2025, pursuant to Vehicle Mortgage Agreement No. 2086/2025/HĐTC dated 23 June 2025.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

21. DEFERRED REVENUE

		30/06/2026 VND	01/01/2026 VND
	a. Short - term	**360,789,091**	**279,595,543**
+	Revenue from office leasing	360,789,091	279,595,543
	b. Long - term	**255,294,364**	**305,298,364**
+	Revenue from office leasing	255,294,364	305,298,364
	c. Receivables from related parties	**346,203,455**	**396,207,455**
+	Curate IT Joint Stock Company	346,203,455	396,207,455
+	Interserco Viet Nam International Trading Joint Stock Company	54,600,000	-
+	Hong Van Port Joint Stock Company	25,200,000	-

22. OWNERS' EQUITY

22.1 STATEMENT OF CHANGES IN EQUITY

Items	Owners' contributed capital	Other owners' equity	Non-controlling interests	Retained earnings	Total
	VND	VND	VND	VND	VND
01/01/2025	**360,000,000,000**	**-**	**50,505,099,767**	**(60,499,584,409)**	**350,005,515,358**
- Profit/(Loss) for the year	-		2,624,199,367	15,573,835,047	18,198,034,414
- Dividend distribution	-	1,561,824,000	(1,183,500,000)	(1,561,824,000)	(1,183,500,000)
- Remuneration of the Board of Directors and the Supervisory Board	-		(94,080,000)	(97,920,000)	(192,000,000)
31/12/2025	**360,000,000,000**	**1,561,824,000**	**51,851,719,134**	**(46,585,493,362)**	**366,828,049,772**
01/06/2026	**360,000,000,000**	**1,561,824,000**	**51,851,719,134**	**(46,585,493,362)**	**366,828,049,772**
- Profit/(Loss) for the year	-	-	1,855,711,481	26,534,482,622	28,390,194,103
- Dividend distribution	-	-	(2,214,119,000)		(2,214,119,000)
30/06/2026	**360,000,000,000**	**1,561,824,000**	**51,493,311,615**	**(20,051,010,740)**	**393,004,124,875**

(*) 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. In compliance with the above requirement, the Company has prepared all necessary documents and completed the required procedures, and has submitted a formal request to the Vietnam Development Bank for consideration and settlement of the aforementioned loan interest liability. However, as of the reporting date, the dossier is still pending review and resolution by the Ministry of Finance and the Vietnam Development Bank in accordance with their respective authorities.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

22.2 DETAILS OF OWNERS' EQUITY

	30/06/2026		01/06/2026	
	Toal contributed Capital VND	Capital Contribution Ratio %	Toal contributed Capital VND	Capital Contribution Ratio %
State capital			**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

	30/06/2026 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

	30/06/2026 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 CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

23. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Revenue from Service Provision	59,159,936,299	54,772,928,178
Revenue from Sales	110,817,564,491	18,713,420,800
Total	**169,977,500,790**	**73,486,348,978**
Revenue from Related Parties	**45,213,472,676**	**176,930,402**
CGD Vietnam Construction Consulting Joint Stock Company	43,790,968	32,993,830
United Supply Chain Joint Stock Company	92,721,370	20,741,651
Hong Van Port Joint Stock Company	44,889,880,200	25,200,000
Interserco Vietnam International Trading Joint Stock Company	103,440,173	97,994,921
ICC Vienam Construction Joint Stock Company	28,556	-
Khang Viet Ha Joint Stock Company	10,278,734	-
ALS Infrastructure Investment Company Limited	73,332,675	-

24. COST OF GOODS SOLD

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Cost of Services Provided	41,530,983,290	40,945,546,006
Cost of Goods Sold	104,692,013,700	18,062,073,445
Total	**146,222,996,990**	**59,007,619,451**
Cost of goods sold from related parties	**172,052,410**	**146,726,205**
Interserco Vietnam International Trading Joint Stock Company	33,000,000	33,000,000
Aviation Logistics Company	119,452,410	59,726,205
Hong Van Port Joint Stock Company	19,600,000	54,000,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

25. FINANCIAL INCOME

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest from deposits and loans	1,536,278,555	555,490,927
Interest income from demand deposits	11,227,017	8,076,721
Dividends and profits shared	16,931,580,000	-
Exchange rate differences	8,631,217	101,456,474
Cash discounts received	440,123,400	-
Total	**18,927,840,189**	**665,024,122**
Finance income from related parties	**16,983,110,411**	**115,112,329**
Hong Van Port Joint Stock Company	51,530,411	115,112,329
Interserco Vietnam International Trading Joint Stock Company	1,527,500,000	-
Aviation Logistics Company	15,404,080,000	-

26. FINANCIAL EXPENSES

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest expenses	375,520,177	1,757,199,122
Gains/(Losses) on disposal of investments	16,741,038	-
Foreign exchange losses	18,767,552	135,229,511
Cash discounts granted	117,030,900	-
Total	**528,059,667**	**1,892,428,633**
Financial expenses from related parties	**32,018,338**	**91,260,727**
Hong Van Port Joint Stock Company	32,018,338	91,260,727

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

27. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Administrative Expenses	**13,071,007,437**	**10,566,279,907**
Management staff costs	8,703,654,646	9,265,519,271
Management material expenses	10,542,220	11,611,000
Office supplies expenses	763,887,596	562,471,054
Depreciation expense	652,139,968	680,836,033
Taxes, fees and charges	592,355,720	223,476,075
Reversal of provisions for doubtful receivables	(874,096,231)	(3,136,548,328)
Purchased services expenses	555,010,043	833,297,711
Other administrative expenses	2,667,513,475	2,125,617,091
Total	**13,071,007,437**	**10,566,279,907**

28. OTHER INCOME

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Other income		
Proceeds from disposal of property, plant and equipment	245,454,546	-
Contract penalty income	-	825,731,506
Settlement of receivables and payables	-	439,666,667
Other items	111,884,207	44,759,478
Total	**357,338,753**	**1,310,157,651**

29. OTHER EXPENSES

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Other expenses		
Late payment interest and tax penalties	-	7,884,369
Other expenses	59,137,778	74,291,729
Total	**59,137,778**	**82,176,098**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

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

Related	Nature of transaction	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Remuneration for Board of Management, supervisors and Salaries and bonuses of the board	Income and remuneration	1,762,256,000	1,973,142,000

Full name	Title	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Remuneration for Board of Management		**183,600,000**	**180,000,000**
Mr. Phung Tien Toan	Chairman	54,000,000	60,000,000
Mr. Nguyen Thai Hoa	Member	32,400,000	30,000,000
Mr. Trieu Van Bang	Member	32,400,000	30,000,000
Mr. Nguyen Van Thinh	Member	32,400,000	30,000,000
Mrs. Phung Thuy Hoa	Member	32,400,000	30,000,000
Remuneration for Board of Supervisors			
Mrs. Ngo Thi Hoang Yen	Head of Supervisors Board	32,400,000	30,000,000
Mrs. Nguyen Minh Hao	Member	21,600,000	24,000,000
Mrs. Nguyen Trung Dung	Member	21,600,000	24,000,000
Salaries and bonuses of the board of General Directors			
Mr. Vu Hoang Thao	General Director	395,878,000	446,024,000
Mrs. Phung Thuy Hoa	Deputy General Director	307,463,000	356,648,000
Mr. Trieu Van Bang	Deputy General Director	317,181,000	364,900,000
Total		**1,762,256,000**	**1,973,142,000**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

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

31. 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, Cau Giay Ward 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, Cau Giay Ward, Hanoi City and from the source of money compensated and supported by other partners".

32. COMPARATIVE FIGURES

Comparative figures are figures on the audited Consolidated Financial Statements for the fiscal year ending December 31st, 2025.

Ha Nội, July 29th, 2026

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

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