

No : 44../2026/CBTT

Da Nang, April 25th, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To : Hanoi Stock Exchange

To implement the provisions at Clause 3, Article 14 of the Circular No. 96/2020/TT-BTC dated November 16, 2020 of Ministry of Finance guides information disclosure on the stock market, Central Container JSC disclosures financial statements (FS) for first quarter of 2026 with HNX as below :

1. Company Name : **CENTRAL CONTAINER JOINT STOCK COMPANY**

- Stock code : VSM

- Add : 75 Quang Trung street, Hai Chau ward, Da Nang city, Viet Nam .

- Tel: 0236.3822.922

Fax: 0236.3826.111

- Email: viconshipdanang@viconship.com

Website: <https://www.viconshipdanang.com>

2. Content of published information:

- Financial statements for first quarter of 2026

Separate financial statements (Listed company has no subsidiaries and the superior accounting unit has affiliated units);

Consolidated financial statements most (Listed company has subsidiaries);

General combination financial statements (Listed company has an accounting unit directly under the organization of its own accounting apparatus.)

- Cases that must explain the cause:

+ The audit organization gives an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

Yes

No

Explanatory text in case of Yes:

Yes

No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2022)

Yes

No

Explanatory text in case of Yes:

Yes

No

+ Profit after corporate income tax in the business results report of the reporting period



changes by 10% or more compared to the same period report of the previous year.:

Yes

No

Explanatory text in case of Yes:

Yes

No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa:

Yes

No

Explanatory text in case of Yes:

Yes

No

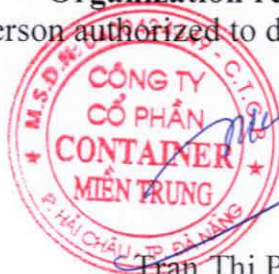
This information was published on the company's website on: 25/04/2026 at the link: <https://viconshipdanang.com/quan-he-co-dong>

Attachement:

- Financial statements for first quarter of 2026;

Organization representative

Person authorized to disclose information



Tran Thi Phuoc



Form No. B 01-DN/HN

(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Full Form)

As at March 31, 2026

Unit: VND

ASSETS	Code	Note	31/03/2026	01/01/2026
1	2	3	4	5
A - CURRENT ASSETS	100		94.633.688.186	95.652.053.536
I. Cash and cash equivalents	110		34.200.892.149	41.031.126.826
1. Cash	111	5	21.200.892.149	21.031.126.826
2. Cash equivalents	112	5	13.000.000.000	20.000.000.000
II. Short-term financial investments	120		200.000.000	200.000.000
1. Trading securities	121			
2. Allowance for decline in trading securities (*)	122			
3. Short-term held-to maturity investments	123	6	200.000.000	200.000.000
4. Allowance for short-term held-to maturity investments (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term investments (*)	126			
III. Short-term receivables	130		51.172.141.161	51.483.450.830
1. Short-term trade receivables	131	7	35.424.729.368	37.952.234.204
2. Short-term prepayments to suppliers	132	8	508.610.552	1.019.310.491
3. Receivables based on stages of construction contract schedule	134			
4. Other short-term receivables	135	9	16.438.203.449	13.711.308.343
5. Provision for doubtful (short-term) debts (*)	136	10	(1.199.402.208)	(1.199.402.208)
6. Shortages awaiting resolution	137			
IV. Inventories	140		4.764.689.261	1.840.647.677
1. Inventories	141	11	4.764.689.261	1.840.647.677
2. Provision for decline in value of inventories (*)	142			
V. Short-term biological assets	150			
1. Livestock for one-time harvest, short-term	151			
2. Seasonal crops or crops for one-time harvest, short-term	152			
3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other current assets	160		4.295.965.615	1.096.828.203
1. Short-term prepaid expenses	161	15	4.170.512.989	942.205.209
2. Deductible VAT	162		32.272.215	
3. Taxes and other receivables from the State	163	18	93.180.411	154.622.994
4. Government bond repurchase transactions	164			
5. Other current assets	165			
B - NON-CURRENT ASSETS	200		35.192.195.251	37.428.097.291
I. Long-term receivables	210		300.000.000	300.000.000
1. Long-term trade receivables	211			
2. Long-term advances to suppliers	212			
3. Business capital in dependent units	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215	9	300.000.000	300.000.000
6. Allowance for doubtful long-term receivables (*)	216			

Form No. B 01-DN/HN

(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Full Form)

As at March 31, 2026

Unit: VND

II. Fixed assets	220		33.239.083.221	35.400.338.918
1. Tangible fixed assets	221	13	33.096.114.471	35.237.448.293
- Cost	222		129.518.809.823	129.518.809.823
- Accumulated depreciation (*)	223		(96.422.695.352)	(94.281.361.530)
2. Finance lease fixed assets	224			
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	14	142.968.750	162.890.625
- Cost	228		328.500.000	328.500.000
- Accumulated depreciation (*)	229		(185.531.250)	(165.609.375)
III. Long-term biological assets	230			
1. Livestock for periodic harvest	231			
a) Immature livestock for periodic harvest	232			
b) Mature livestock for periodic harvest	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Livestock for one-time harvest, short-term	236			
3. Seasonal crops or crops for one-time harvest, short-term	237			
4. Allowance for impairment of long-term biological assets (*)	238			
IV. Investment properties	240			
- Cost	241			
- Accumulated depreciation (*)	242			
V. Non-current assets in progress	250		413.200.000	413.200.000
1. Long-term work in progress	251			
2. Construction in progress	252	12	413.200.000	413.200.000
VI. Long-term financial investments	260			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263			
4. Allowance for impairment of long-term investments in other entities(*)	264			
5. Long-term held-to-maturity investments	265			
6. Allowance for long-term held-to-maturity investments (*)	266			
VII. Other non-current assets	270		1.239.912.030	1.314.558.373
1. Long-term prepaid expenses	271	15	1.239.912.030	1.314.558.373
2. Deferred income tax assets	272			
3. Long-term equipment, materials and spare parts	273			
4. Other non-current assets	274			
5. Goodwill	279			
TOTAL ASSETS (280 = 100 + 200)	280		129.825.883.437	133.080.150.827

Form No. B 01-DN/HN

(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Full Form)

As at March 31, 2026

Unit: VND

RESOURCES	Code	Note	31/03/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES	300		28.841.257.111	34.130.870.565
I. Short-term liabilities	310		28.841.257.111	34.130.870.565
1. Short-term trade payables	311	16	18.659.220.205	18.269.437.169
2. Short-term advances from customers	312	17	82.758.040	13.179.464
3. Dividends and profit payable	313			
4. Taxes and other payables to the State, short-term	314	18	1.504.033.449	1.416.099.726
5. Payables to employees	315		4.826.820.947	12.183.923.969
6. Short-term accrued expenses	316	19	490.000.000	
7. Short-term payables based on construction contract progress	318			
8. Short-term unearned revenue	319			
9. Other short-term payables	320	20	2.176.709.681	2.221.515.448
10. Short-term loans and finance lease liabilities	321			
11. Short-term provisions	322			
12. Reward and welfare fund	323		1.101.714.789	26.714.789
13. Price stabilization fund	324			
14. Government bond repurchase transactions	325			
II. Long-term liabilities	330			
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Taxes and other payables to the State, long-term	333			
4. Long-term accrued expenses	334			
6. Long-term unearned revenue	337			
7. Other long-term payables	338			
8. Long-term borrowings and finance lease liabilities	339			
9. Convertible bonds	340			
10. Preferred shares	341			
11. Deferred income tax liabilities	342			
12. Long-term provisions	343			
13. Science and technology development fund	344			
D - OWNERS' EQUITY	400		100.984.626.326	98.949.280.262
1. Share capital	411	22	50.324.750.000	50.324.750.000
- Common shares with voting rights	411a		50.324.750.000	50.324.750.000
- Preferred shares	411b			
2. Share premium	412			
3. Bond conversion options	413			
4. Other owners' capital	414	22	1.382.700.000	1.382.700.000
5. Treasury shares (*)	415			

Form No. B 01-DN/HN

(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Full Form)

As at March 31, 2026

Unit: VND

6. Revaluation surplus	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418	22	32.354.101.158	32.354.101.158
9. Other fund within owners' equity	419			
10. Undistributed profit after tax	420	22	14.685.962.958	12.691.123.440
- Undistributed profit up to prior year-end	420a		11.471.616.894	190.580.087
- Undistributed profit for the current year	420b		3.214.346.064	12.500.543.353
11. Non-controlling interest	429	22	2.237.112.210	2.196.605.664
TOTAL RESOURCES (440 = 300 + 400)	440		129.825.883.437	133.080.150.827

PREPARER



Le Thi Hoang Ly

CHIEF ACCOUNTANT



Tran Thi Phuoc

Da Nang, 24th April 2026

DIRECTOR



Dang Tran Gia Thoai

Form No. 02-DN/IN

(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED INCOME STATEMENT
(Full Form)

First Quarter of 2026

Unit: VND

ITEMS	Code	Note	First Quarter		Year-to-date to the end of this quarter	
			This year	Last year	This year	Last year
			4	5	6	7
1. Revenue from sales and service provision	01	24	78.712.651.559	67.420.364.211	78.712.651.559	67.420.364.211
2. Revenue deductions	02					
3. Net revenue from sales and service provision (10 = 01 - 02)	10	24	78.712.651.559	67.420.364.211	78.712.651.559	67.420.364.211
4. Cost of goods sold	11	25	69.574.636.506	59.526.370.179	69.574.636.506	59.526.370.179
5. Gross profit from sales and service provision (20 = 10 - 11)	20		9.138.015.053	7.893.994.032	9.138.015.053	7.893.994.032
6. Lãi/lỗ của hoạt động bán, thanh lý bất động sản đầu tư	21					
7. Financial income	22	26	121.929.298	55.111.836	121.929.298	55.111.836
8. Financial expenses	23	27	4.442.750	18.979.949	4.442.750	18.979.949
- Including: Interest expenses	24					
9. Selling expenses	25	30	2.358.845.037	1.253.052.000	2.358.845.037	1.253.052.000
10. Administrative expenses	26	30	2.795.725.409	2.967.542.201	2.795.725.409	2.967.542.201
11. Operating profit (30 = 20 + 21 + 22 - (23+ 25 + 26))	30		4.100.931.155	3.709.531.718	4.100.931.155	3.709.531.718
12. Other income	31	28	202.593.927	133.318.682	202.593.927	133.318.682
13. Other expenses	32	29	2	9.521	2	9.521
14. Other profit (40 = 31 - 32)	40		202.593.925	133.309.161	202.593.925	133.309.161
15. Accounting profit before tax (50 = 30 + 40)	50		4.303.525.080	3.842.840.879	4.303.525.080	3.842.840.879
16. Current corporate income tax expense	51	31	1.089.179.016	821.103.270	1.089.179.016	821.103.270
17. Deferred corporate income tax expense	52					
18. Profit after tax (60 = 50 - 51 - 52)	60		3.214.346.064	3.021.737.609	3.214.346.064	3.021.737.609
18.1. Attributable to the parent company's shareholders	61		3.173.839.518	2.935.132.085	3.173.839.518	2.935.132.085
18.2. Attributable to non-controlling interests	62		40.506.546	86.605.524	40.506.546	86.605.524
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

PREPARER

CHIEF ACCOUNTANT

[Signature]

Le Thi Hoang Ly

[Signature]

Tran Thi Phuong



Dang Tran Gia Thoai

Form No. B 03-DN/HN

(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Full Form)

(Indirect Method)

First Quarter of 2026

Unit: VND

ITEMS	Code	Note	Year-to-date to the end of this quarter	
			This year	Last year
1	2	3	4	5
I. Cash flows from operating activities				
<i>1. Profit before tax</i>	01		4.303.525.080	3.842.840.879
<i>2. Adjustments for</i>				
- Depreciation and amortization of fixed assets and investment properties	02		2.161.255.697	2.395.861.361
- Provisions	03			
- Foreign exchange (gains)/losses from revaluation of monetary items denominated in foreign currencies	04			
- (Profits)/losses from investing and financing activities	05		(104.507.066)	(55.111.836)
- Interest expenses	06			
- Other adjustments	07			
<i>3. Operating profit before changes in working capital</i>	08		6.360.273.711	6.183.590.404
- (Increase)/Decrease in receivables	09		(340.480.037)	(15.770.764.629)
- (Increase)/Decrease in inventories	10		(2.924.041.584)	1.138.020.752
- Increase/(Decrease) in payables (excluding loan interest and corporate income tax payable)	11		(5.863.961.076)	(6.453.398.209)
- Increase/(decrease) in prepaid expenses	12		(3.153.661.437)	(409.103.070)
- Increase/(decrease) in trading securities	13			
- Interest paid	14			
- Corporate income tax paid	15		(981.655.155)	(923.069.816)
- Other cash receipts from operating activities	16			
- Other payments from operating activities	17		(104.000.000)	(231.000.000)
<i>Net cash from operating activities</i>	20		(7.007.525.578)	(16.465.724.568)
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets and other non-current assets	21			
2. Disposals of fixed assets and other non-current assets	22			
3. Cash paid for loans, acquisition of debt instruments	23			
4. Cash receipts from loan repayments and disposal of debt instruments of other entities	24			
5. Cash payments for investment in equity of other entities	25			
6. Cash receipts from disposal of investments in equity of other entities	26			
7. Loan interest, dividends and profits received	27		177.290.901	55.111.836
<i>Net cash from investing activities</i>	30		177.290.901	55.111.836
III. Cash flows from financing activities				
1. Cash receipts from issuance of shares and capital contributions from owners	31			
2. Cash payments for return of capital to owners and repurchase of issued shares	32			
3. Cash receipts from borrowings	33			7.000.000.000
4. Repayment of borrowings	34			
5. Repayment of finance lease principal	35			

Form No. B 03-DN/HN

(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Full Form)
(Indirect Method)
First Quarter of 2026

Unit: VND

ITEMS	Code	Note	Year-to-date to the end of this quarter	
			This year	Last year
1	2	3	4	5
6. Dividends and profits paid to owners	36			
<i>Net cash from financing activities</i>	40			7.000.000.000
Net cash flows for the period (50 = 20 + 30 + 40)	50		(6.830.234.677)	(9.410.612.732)
Cash and cash equivalents at the beginning of the period	60		41.031.126.826	35.025.898.191
Impacts of exchange rate fluctuations	61			
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		34.200.892.149	25.615.285.459

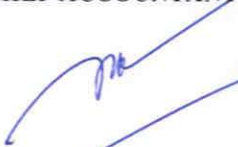
Da Nang, 24th April 2026

PREPARER



Le Thi Hoang Ly

CHIEF ACCOUNTANT



Tran Thi Phuoc

DIRECTOR



Dang Tran Gia Thoai

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

(These notes form part of and should be read in conjunction with the accompanying consolidated financial statements)

1. Characteristics of the Company's Operations

1.1. Form of Ownership

Central Container Joint Stock Company operates as an independent accounting entity, conducting its production and business activities in accordance with the Law on Enterprises, the Company's Charter, and relevant prevailing legal regulations of the Socialist Republic of Vietnam.

The Company's shares are listed on the Hanoi Stock Exchange under the ticker symbol VSM. The first trading date was July 17, 2017.

1.2. Business Lines

Provision of logistics services

1.3. Business Activities

Central Container Joint Stock Company (the "Company") was converted from Central Container Company Limited (a limited liability company that was first granted a Business Registration Certificate on 13/06/2002 by the Da Nang Department of Planning and Investment). Since its establishment, the Company has amended its Business Registration Certificate ten times, with the latest amendment dated 03/07/2025, and its new enterprise code being 0400424349. The Company operates in the following business lines:

- Warehouse operation and management;
- Container agency services, shipping agency services, multimodal freight forwarding agency services, and organization of consolidated transportation for import-export and transit goods;
- International multimodal transportation;
- Airline ticket agency services;
- Maritime brokerage for domestic and international shipping lines;
- Container cleaning services.

1.4. Normal operating cycle: 12 months

1.5. Characteristics of the Company's operations during the financial year that have an impact on the Financial Statements

None

1.6. Enterprise structure

The Company has one dependent branch and one subsidiary, i.e. Qui Nhon Container Joint Stock Company, as detailed below:

Branch/Subsidiary	Address	Scope of business	Ownership and voting rights
Branch in Quy Nhon	83 Hai Ba Trung Street, Quy Nhon Ward, Gia Lai Province, Vietnam	Provision of transportation-related support services	
Qui Nhon Container Joint Stock Company – Subsidiary	83 Hai Ba Trung Street, Quy Nhon Ward, Gia Lai Province, Vietnam	Provision of transportation-related support services	83.8%

2. Accounting period, currency used in accounting

The Company's annual accounting period starts on 01 January and ends on 31 December.

Consolidated financial statements and accounting transactions are expressed in Vietnamese Dong (VND).

3. Applied accounting standards and accounting system

3.1 *Applicable Accounting Framework*

The Company adopts Vietnamese Accounting Standards and Vietnamese Corporate Accounting System as guided in Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance. These financial statements are prepared and presented in accordance with Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Ministry of Finance.

3.2 *Statement of compliance with Accounting Standards and Accounting Regime*

The financial statements of Central Container Joint Stock Company are prepared and presented in compliance with Vietnamese Accounting Standards (VAS) and relevant legal regulations governing the preparation and presentation of financial statements currently in force in Vietnam.

The financial statements are prepared on the basis of fundamental accounting principles such as accrual basis, going concern, consistency, matching, and prudence.

3.3 *Accounting form applied:* Voucher-based accounting (General Journal voucher method)

4. Accounting policies applied

4.1 *Principles and methods for preparing consolidated financial statements*

4.1.1 *Basis of consolidation*

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries.

Subsidiaries are entities controlled by the Company. Control is achieved where the Company has the power to govern the financial and operating policies of an investee entity so as to obtain benefits from its activities. The financial statements of subsidiaries are consolidated from the effective date of control up to the date of cease to control.

The financial statements of the subsidiaries are prepared for the same fiscal year as the parent company, using consistent accounting policies. Adjustments are made for any differences in accounting policies that may exist to ensure consistency between the subsidiaries and the Company.

All intra-company balances and transactions, unrealized profits or losses arising from intra-company transactions, have been eliminated in full when preparing the consolidated financial statements.

4.1.2 *Business combination*

The assets, liabilities, and contingent liabilities of a subsidiary are recognized at their fair value on the acquisition date. Any excess of the purchase price over the total fair value of the acquired assets is recognized as goodwill. Any deficiency between the purchase price and the total fair value of the acquired assets is recognized in the income statement for the fiscal year in which the subsidiary acquisition occurs.

4.1.3 *Method of recognizing non-controlling interests*

Non-controlling interests represent the portion of net assets in a subsidiary not held by the Company and are presented within equity in the consolidated balance sheet, separately from parent shareholders' equity. The value of non-controlling interests in the net assets of consolidated subsidiaries includes: Non-controlling interests at the acquisition date, measured at the fair value of the subsidiary's net assets at the acquisition date; non-controlling interests in changes in total equity from the acquisition date to the beginning of the reporting period; and non-controlling interests in changes in total equity occurring during the reporting period. Losses in subsidiary are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Non-controlling interests represent the portion of profit or loss in a subsidiary not held by the Company. They are determined based on the non-controlling interest percentage and the subsidiary's profit after corporate income tax and are presented as a separate line item in the consolidated income statement.

4.2 Exchange rate differences applied in accounting

Transactions denominated in foreign currency are translated into VND using the actual exchange rate announced by the commercial bank where the Company trades on the date of the transactions.

At the balance sheet date, monetary items denominated in foreign currency that are classified as assets are revaluated using the buying exchange rate and monetary items denominated in foreign currency that are classified as liabilities are revaluated using the selling exchange rate of the commercial bank where the Company regularly trades. Foreign currency deposits in banks are revaluated using the buying exchange rate of the bank where the Company opens foreign currency accounts.

Exchange rate differences are realized in accordance with Vietnamese Accounting Standard No. 10 "The Effects of Changes in Foreign Exchange Rates". Accordingly, foreign exchange differences arising during the year and those resulting from the revaluation of the closing balances of monetary items denominated in foreign currencies are recorded in the financial results for the year.

4.3 Principles for recognition of cash and cash equivalents

Cash includes cash on hand and bank demand deposits.

All short-term investments which are collectible of 3 months or less as from purchasing date, that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value at reporting date shall be recognized as cash equivalents.

4.4 Accounting principles for held-to-maturity investments

Held-to-maturity investments are term deposits intended to earn periodic interest.

Held-to-maturity investments are recorded at book value upon revaluation. Provision for loss of held-to-maturity investments shall be recorded as a decrease directly in the book value of investments.

4.5 Accounting principles for receivables

Receivables include trade receivables and other receivables:

- Trade receivables are trade-related amounts arising from trading activities between the Company and its customers.
- Other receivables include non-trade amounts which are not related to trading activities, intra-company transactions.

Receivables are recorded at cost less provision for doubtful debts. Provision for doubtful debts represents the estimated loss amounts at the balance sheet date for overdue receivables which the Company has claimed many times but still has not collected yet or which have not been overdue but the debtor has been in the state of insolvency, doing dissolution procedures, missing or running away.

4.6 Principles for recognition of inventories

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

Value of inventories is calculated using the weighted average method and accounted for using the perpetual method. Cost of raw materials comprises costs of purchase, costs of conversion and any directly attributable costs of bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price less the estimated costs of completing the products and the estimated costs needed for their consumption.

Provision for decline in value of inventories is made for each kind of inventories when the net realizable value of that kind of inventories is less than cost.

4.7 Accounting principles and depreciation of tangible fixed assets and intangible fixed assets

➤ **Tangible fixed assets**

Cost

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible assets comprises their purchase price and all the costs incurred by the Company to acquire those assets as of the time of putting such assets into the ready-for-use state. The costs incurred after the initial recognition of tangible fixed asset shall be recorded as increase in their historical cost if these costs are certain to augment future economic benefits obtained from the use of those assets. Those incurred costs which fail to meet this requirement must be recognized as production and business expenses in the period.

Depreciation

Depreciation of tangible fixed assets is calculated on a straight-line basis over their estimated useful lives. The depreciation period is in conformity with Circular No. 45/2013/TT-BTC dated 25/4/2013 by the Ministry of Finance. Details are as follows:

<u>Kinds of assets</u>	<u>Depreciation period (years)</u>
Buildings, architectures	08 - 25
Machinery, equipment	05 - 10
Motor vehicles	05 - 10
Office equipment	04 - 10

➤ **Intangible fixed assets**

Cost

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of intangible fixed assets comprises all the costs incurred by the Company to acquire those assets as of the time of putting such assets into the ready-for-use state.

Amortization

Intangible fixed assets being land use rights are not subject to amortization.

Other intangible fixed assets are amortized on a straight-line basis over their estimated useful lives. The amortization period complies with Circular No. 45/2013/TT-BTC dated 25/04/2013 by the Ministry of Finance.

The amortization periods for intangible fixed assets at the Company are as follows:

<u>Kind of assets</u>	<u>Amortization period (years)</u>
Computer software	2 - 5

4.8 Accounting principles for prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses. These are expenditures that have been incurred but related to the operations of many accounting periods. The Company's primary prepayments are as follows:

- Tools and instruments put in use: Allocated in accordance with the straight-line method for a period of 3 years or less.
- Land rental: Allocated using the straight-line method over the lease term.
- Other prepaid expenses: the Company selects appropriate method and criteria of allocation over the period in which economic benefits are expected to be received based on the nature and extent of the prepaid expenses.

4.9 Accounting principles for trade payables

Payables include trade payables and other payables.

- Trade payables are trade-related amounts, arising from trading activities between the company and its suppliers.
- Other payables are non-trade amounts, which are not related to trading activities, intra-company transactions.

Payables are recognized at cost and reported as short-term or long-term payables based on the remaining terms at the balance sheet date.

Payables are monitored according to their creditors, principal terms, remaining terms and original currencies.

4.10 Principles for recognition of accrued expenses

Accrued expenses are recognized for amounts payable in the future relating to goods and services already received, regardless of whether the Company has received the supplier's invoice.

4.11 Principles for recognition of borrowings and finance lease liabilities

Loans and finance lease liabilities are recorded at cost and classified into current and non-current liabilities based on the remaining terms at the balance sheet date.

The Company monitors loans and finance lease liabilities according to their creditors, loan agreements, principal terms, remaining terms and original currencies.

Borrowing costs

Borrowing costs comprise interest and other costs that the Company incurs in connection with the borrowing of funds. Borrowing costs are recognized as an expense in the period in which they are incurred, except to the extent that they qualify the conditions to be capitalized in accordance with Accounting Standard "Borrowing costs".

Borrowing costs associated with a particular borrowing for the purpose of obtaining a qualifying asset shall be capitalized as part of the cost of that asset. For general borrowing funds, the borrowing costs eligible for capitalization in the fiscal year shall be determined according to the capitalization rate, which is the weighted average of the borrowing costs applicable to the borrowings of the Company that are outstanding during the period.

Capitalization of borrowing costs shall be suspended during extended periods in which it suspends active development of a qualifying asset, except to the extent that the suspension is necessary. Capitalization shall be ceased when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

4.12 Principles for recognition of owners' equity

Share capital represents the amount of capital actually contributed by shareholders.

Profit distribution

Profit after corporate income tax is available for appropriation to funds and to shareholders in accordance with the Company's Charter or as resolved by the General Meeting of Shareholders.

Dividends paid to shareholders shall not exceed the undistributed profit after tax, taking into account non-monetary items within undistributed post-tax profits that may impact cash flow and the Company's ability to pay dividends.

4.13 Principles and methods for recognition of revenue and other income

- Revenue from sales and service provision is recognized to the extent that it is probable to obtain economic benefits, it can be reliably measured and the following conditions are also met:

- ✓ Revenue from the sale of goods is recognized in the income statement when the significant risks and rewards of ownership have been transferred to the buyer and there are no significant uncertainties regarding recovery of the consideration due or the likely return of goods;
- ✓ Revenue from service provision is recognized when the services have been rendered. In case that the services are to be provided in many accounting periods, the determination of revenue in each period is done on the basis of the service completion rate as of the balance sheet date.
- Revenue from financing activities is recognized when revenue is determined with relative certainty and it is possible to obtain economic benefits from the transactions.
 - ✓ Interest is recognized on the basis of the actual term and interest rates;
 - ✓ Dividends and profits shared are recognized when the Company has the rights to receive dividends or profit from the capital contribution. Stock dividends are not recognized as financial revenue. Dividends received in the period before investment date shall be recorded as a decrease in value of investment.
- Other income is the income derived out of the Company's scope of business and recognized when it can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.

4.14 Principles for accounting of cost of goods sold

Cost of products, goods sold and services rendered shall be recognized in the correct accounting period in accordance with the matching principle and conservatism principle.

Costs of inventories and services rendered which are incurred in excess of the ordinary level shall be charged out to cost of goods sold in the period, not to the production cost of goods and services.

4.15 Accounting principles for financial expenses

Financial expenses reflect expenses or losses related to financial investment activities, including interest expenses, losses incurred from foreign currency sales, foreign exchange losses, and other expenses attributable to investing activities.

4.16 Accounting principles for selling expenses and general and administrative expenses

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

Administrative expenses reflect expenses actually incurred related to the overall administration of the Company.

4.17 Principles and methods for recognition of current corporate income tax expense and deferred corporate income tax expense

Corporate income tax expenses include current income tax and deferred income tax.

Current income tax is the tax amount computed based on the taxable income in the period at the tax rates ruling at the balance sheet date. The difference between taxable income and accounting profit is due to the adjustments of temporary differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

Deferred income tax is determined for temporary differences at the balance sheet date between the tax base of assets and liability and their carrying amount for financial reporting purpose.

4.18 Applicable tax rates and charges payable to the State Budget

- Value-added tax (VAT): A 10% VAT rate is applied to transportation services. From 01/01/2026 to 31/12/2026, this activity was subject to an 8% VAT rate in accordance with Resolution No.

174/2024/QH15 dated 30/11/2024 and Resolution No. 204/2025/QH15 dated 17/06/2025 of the National Assembly.

- Corporate income tax (CIT): A CIT rate of 20% is applied.
- Other taxes and obligations are fulfilled in accordance with the prevailing regulations.

V. Additional information on items presented in the Statement of Financial Position

5. Cash and cash equivalents

	Closing balance		Opening balance	
	VND		VND	
Cash on hand	189.938.066		250.416.511	
Bank demand deposits	21.010.954.083		20.780.710.315	
<i>+ Bank demand deposits in VND (VND)</i>	<i>10.451.120.045</i>		<i>12.786.629.109</i>	
<i>Bank deposits in VND – VCB</i>	<i>4.931.797.284</i>		<i>8.267.109.453</i>	
<i>Bank deposits in VND – Eximbank</i>	<i>1.222.726</i>		<i>76.798.860</i>	
<i>Bank deposits in VND – Techcombank</i>	<i>603.015.590</i>		<i>501.767.337</i>	
<i>Bank deposits in VND – BIDV</i>	<i>4.915.084.445</i>		<i>3.940.953.459</i>	
<i>+ Bank demand deposits in foreign currency (USD)</i>	<i>10.559.834.038</i>		<i>7.994.081.206</i>	
<i>Bank deposits in USD – VCB</i>	<i>5.575.578.247</i>		<i>2.307.694.546</i>	
<i>Bank deposits in USD – BIDV</i>	<i>4.984.255.791</i>		<i>5.686.386.660</i>	
Cash equivalents	13.000.000.000		20.000.000.000	
<i>+ Time deposits (< 3 months) at Eximbank</i>	<i>13.000.000.000</i>		<i>20.000.000.000</i>	
Total	34.200.892.149		41.031.126.826	

6. Held-to-maturity investments

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision amount	Cost	Recoverable amount	Provision amount
	VND	VND	VND	VND	VND	VND
Short-term investments						
- 12-month term deposits (*)	200.000.000	-	-	200.000.000	-	-
Total	200.000.000	-	-	200.000.000	-	-

(*) The details of time deposit balances are presented as fol

	Term (Months)	Closing balance	Opening balance
- BIDV (Bank for Investment and Development of Vietnam)	12	200.000.000	200.000.000

7. Trade receivables

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a. Short-term	35.424.729.368	-	37.952.234.204	-
- Frit Hue Joint Stock Company	2.178.953.468	-	1.898.808.880	-
- Carlsberg Vietnam Breweries Ltd	3.972.713.465	-	3.962.079.520	-
- Da Nang Port Joint Stock Company	4.596.245.400	-	-	-
- Cargo Care Logistics Joint Stock Company	2.012.472.000	-	2.030.616.000	-
- Maersk Logistics & Services Vietnam Co., Ltd	5.936.426.000	-	5.318.395.000	-
- Other customers	16.727.919.035	-	24.742.334.804	-
b. Long-term	-	-	-	-
Total	35.424.729.368	-	37.952.234.204	-

c. Outstanding balances with related parties

Entity	Transactions	Closing balance		Opening balance	
		VND		VND	
Vietnam Container Shipping JSCorp	Parent company	34.710.000	-	-	-
Da Nang Port Logistics JSC	Common key management personnel	308.838.650	-	212.295.000	-
Viconship Ho Chi Minh Co., Ltd - Hanoi Branch	Fellow subsidiary	56.183.590	-	82.524.799	-
Green Logistics Centre One Member Co., Ltd	Fellow subsidiary	4.600.000	-	10.215.000	-
VIP Greenport JSC	Fellow subsidiary	-	-	16.850.000	-
VSC Green Logistics JSC	Fellow subsidiary	-	-	23.130.000	-
Greenport Services One Member LLC	Fellow subsidiary	60.140.720	-	-	-
Total		429.762.960	-	345.014.799	-

8. Prepayments to suppliers

	Closing balance		Opening balance	
	VND		VND	
a. Short-term	508.610.552		1.019.310.491	
Xuan Trung Viet Construction Co., Ltd	-		500.000.000	
VETC Electronic Toll Collection Co., Ltd	374.400.852		347.699.557	
Other suppliers	134.209.700		171.610.934	
b. Long-term				
Total	508.610.552		1.019.310.491	

9. Other receivables

Unit: VND

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a. Short-term	16.438.203.449	-	13.711.308.343	-
Pledged, mortgaged, deposited and escrowed assets	10.321.528.000	-	10.317.328.000	-
Advances	420.789.490	-	528.092.153	-
Accrued interest	-	-	72.783.835	-
- BIDV – Song Han Branch (Bank for Investment and Development of Vietnam)	-	-	72.783.835	-
Other receivables	5.695.885.959	-	2.793.104.355	-
- Frit Hue JSC	739.360.318	-	892.007.885	-
- Vietnam Container Shipping JSCorp	1.233.510.363	-	723.799.213	-
- Baosteel Can Making Co., Ltd.	1.233.510.363	-	344.987.166	-
- Others	3.723.015.278	-	832.310.091	-
b. Long-term	300.000.000	-	300.000.000	-
Pledged, mortgaged, deposited and escrowed assets	300.000.000	-	300.000.000	-
Total	16.738.203.449	-	14.011.308.343	-

10. Provision for doubtful short-term debts

Unit: VND

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Provision for overdue receivables	1.304.776.725	105.374.517	1.304.776.725	105.374.517
- Khanh Huy Private	35.705.100	-	35.705.100	-
- VBL Da Nang Company Limited	6.200.000	-	6.200.000	-
- Hai Ha Co., Ltd	36.500.000	-	36.500.000	-
- Truong Vo Co., Ltd	30.986.600	-	30.986.600	-
- Phuong Bac Sea Transport Trading & Service JSC	16.247.000	-	16.247.000	-
- Tan Thuan Transport Co., Ltd	900.665.840	-	900.665.840	-
- Thien Phuc JSC	101.615.953	30.484.785	101.615.953	30.484.785
- Thua Thien Hue Wood Processing JSC	106.985.331	74.889.732	106.985.331	74.889.732
- Other debtors	69.870.901	-	69.870.901	-
Total	1.304.776.725	105.374.517	1.304.776.725	105.374.517

11. Inventories

Unit: VND

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Raw materials	4.764.689.261	-	1.840.647.677	-
Total	4.764.689.261	-	1.840.647.677	-

- The value of slow-moving, obsolete or impaired inventories that are not saleable as at the end of the period: VND 0.

- The value of inventories pledged or mortgaged as collateral for liabilities as at the end of the period: VND 0.

- Reasons for additional provision or reversal of inventory write-down.

12. Construction in progress (long-term)	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
- Transportation management software	413.200.000			413.200.000
Total	413.200.000			413.200.000

13. Increase/(decrease) in tangible fixed assets

Unit: VND

Line item	Buildings, architectures	Machinery, equipment	Motor vehicles	Office equipment	Total
Cost					
Opening balance	11.820.769.112	33.000.000	117.366.609.620	298.431.091	129.518.809.823
- New purchases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	11.820.769.112	33.000.000	117.366.609.620	298.431.091	129.518.809.823
Depreciation					
Opening balance	8.717.997.045	33.000.000	85.326.337.965	204.026.520	94.281.361.530
- Depreciation	117.387.411	-	2.013.692.696	10.253.715	2.141.333.822
- Other increases	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	8.835.384.456	33.000.000	87.340.030.661	214.280.235	96.422.695.352
Net book value					
Opening balance	3.102.772.067	-	32.040.271.655	94.404.571	35.237.448.293
Closing balance	2.985.384.656	-	30.026.578.959	84.150.856	33.096.114.471

- No tangible fixed assets were pledged as collateral for loans granted to the Company as at 31/03/2026

- Cost of tangible fixed assets fully depreciated but still in use as at 31/03/2026 was VND 48,707,731,143

14. Increase/(decrease) in intangible fixed assets

Unit: VND

Line item	Accounting software	Total
Cost		
Opening balance	328.500.000	328.500.000
- New purchases	-	-
- Other increases	-	-
- Disposals	-	-
- Other decreases	-	-
Closing balance	328.500.000	328.500.000
Amortization		
Opening balance	165.609.375	165.609.375
- Depreciation	19.921.875	19.921.875
- Other increases	-	-
- Disposals	-	-
- Other decreases	-	-
Closing balance	185.531.250	185.531.250
Net book value		
Opening balance	162.890.625	162.890.625
Closing balance	142.968.750	142.968.750

- No intangible fixed assets were pledged as collateral for loans granted to the Company as at 31/03/2026

- Cost of intangible fixed assets fully amortized but still in use as at 31/03/2026 was VND 66,000,000.

15. Prepaid expenses	Closing balance	Opening balance
	VND	VND
a. Short-term	4.170.512.989	942.205.209
- Infrastructure costs	251.815.000	-
- Short-term land lease expenses	2.430.000.000	120.000.000
- Insurance expenses	468.820.945	4.327.273
- ICD Hoa Cam yard improvement costs	12.795.638	84.771.101
- Tools and instruments pending allocation	672.889.626	733.106.835
- Other expenses	334.191.780	-
b. Long-term	1.239.912.030	1.314.558.373
- ICD Hoa Cam land rental expenses	1.124.550.000	1.245.037.500
- Tools and instruments pending allocation	81.245.569	69.520.873
- Other expenses	34.116.461	-
Total	5.410.425.019	2.256.763.582

16. Trade payables

Unit: VND

	Closing balance		Opening balance	
	Cost	Debt repayment capacity	Cost	Debt repayment capacity
a. Short-term	18.659.220.205	18.659.220.205	18.269.437.169	18.269.437.169
- Evergreen Shipping Agency (Vietnam) Co., Ltd	1.834.448.430	1.834.448.430	2.793.173.997	2.793.173.997
- Petrolimex Da Nang One Member LLC	2.730.949.496	2.730.949.496	2.203.887.307	2.203.887.307
- Marine Connections Vietnam Co., Ltd	1.843.474.110	1.843.474.110	1.843.474.110	1.843.474.110
- Danang Port JSC	1.859.342.661	1.859.342.661	1.481.578.695	1.481.578.695
- Hiep Vinh An Co., Ltd	2.607.714.000	2.607.714.000	1.475.731.440	1.475.731.440
- Other suppliers	7.783.291.508	7.783.291.508	8.471.591.620	8.471.591.620

b. Long-term

c. Overdue payables

d. Related parties

Entity	Transactions	Closing balance	Opening balance
		VND	VND
Da Nang Port Logistics JSC	Common key management personnel	96.177.048	30.733.365
Green Star Lines One Member Co., Ltd	Fellow subsidiary	85.989.600	-
Viconship Ho Chi Minh Co., Ltd	Fellow subsidiary	23.382.000	38.178.000
Viconship Ho Chi Minh Co., Ltd - Hanoi Branch	Fellow subsidiary	54.160.000	9.558.000
Total		259.708.648	78.469.365

17. Advance from customers

Closing balance

Opening balance

	Closing balance	Opening balance
	VND	VND
a. Short-term	82.758.040	13.179.464
Other customers	82.758.040	13.179.464
b. Long-term	-	-

18. Taxes and other payables to the State

Unit: VND

	Opening balance		Amount to be paid	Actual amount paid	Closing balance	
	Receivable	Payable			Receivable	Payable
Value-added tax (*)		452.903.275	258.823.545	483.474.863		228.251.957
Corporate income tax (**)		963.196.451	1.089.179.016	981.655.155		1.070.720.312
Personal income tax	93.180.411		922.660.566	922.660.566	93.180.411	-
Land & housing tax, land rent	61.442.583		-	204.808.611		143.366.028
Other taxes			61.695.152	-		61.695.152
Total	154.622.994	1.416.099.726	2.332.358.279	2.592.599.195	93.180.411	1.504.033.449

The Company's tax finalization will be subject to inspection by the tax authority. Due to the fact that the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the tax amounts presented in the financial statements may be subject to change according to the tax authority's decisions.

19. Accrued expences

	Closing balance	Opening balance
	VND	VND
a. Short-term	490.000.000	-
- Vehicle accident-related expenses	150.000.000	-
- Vehicle spare parts purchase costs for repair	40.000.000	-
- Customer event organization expenses	300.000.000	-
b. Long-term	-	-
Total	490.000.000	-

20. Other payables

	Closing balance	Opening balance
	VND	VND
a. Short-term	2.176.709.681	2.221.515.448
Trade union fees	312.232.798	437.280.048
Short-term deposits received	395.000.000	393.000.000
Other payables and liabilities	1.469.476.883	1.391.235.400
b. Long-term	-	-
Deposits, collateral and guarantees	-	-
Other long-term payables (*)	-	-
Total	2.176.709.681	2.221.515.448

21. Loans and finance lease liabilities

	Closing balance		During the year		Opening balance	
	Cost	Debt repayment capacity	Increases	Decreases	Cost	Debt repayment capacity
	VND	VND	VND	VND	VND	VND
a. Short-term	-	-	-	-	-	-
b. Long-term	-	-	-	-	-	-
Total	-	-	-	-	-	-

22. Owners' equity

a. Statement of changes in owners' equity

Unit: VND

	Share capital	Other owners' capital	Development and investment fund	Non-controlling interests	Undistributed profit after tax	Total
As at 01/01/2025	33.549.960.000	1.382.700.000	32.354.101.158	2.008.357.332	18.635.270.087	87.930.388.577
Net profit for the period	-	-	-	-	12.500.543.353	12.500.543.353
Appropriation to bonus and welfare funds	-	-	-	-	1.191.900.000	1.191.900.000
Dividend distribution	16.774.790.000	-	-	196.348.332	16.774.790.000	33.745.928.332
Transfer of profit to contributed capital	-	-	-	8.100.000	-	8.100.000
Appropriation to management and supervisory bonus funds	-	-	-	-	478.000.000	478.000.000
As at tại 31/12/2025	50.324.750.000	1.382.700.000	32.354.101.158	2.196.605.664	12.691.123.440	98.949.280.262
As at 01/01/2026	50.324.750.000	1.382.700.000	32.354.101.158	2.196.605.664	12.691.123.440	98.949.280.262
Net profit for the period	-	-	-	40.506.546	3.173.839.518	3.214.346.064
Appropriation to development and investment fund	-	-	-	-	-	-
Dividend distribution	-	-	-	-	-	-
Appropriation to bonus and welfare funds	-	-	-	-	(1.179.000.000)	(1.179.000.000)
Appropriation to management and supervisory bonus funds	-	-	-	-	-	-
As at 31/03/2026	50.324.750.000	1.382.700.000	32.354.101.158	2.237.112.210	14.685.962.958	100.984.626.326

b. Details of owners' capital contributions	Closing balance VND	Opening balance VND
Vietnam Container Shipping JSCorp	32.711.250.000	32.711.250.000
Other shareholders	17.613.500.000	17.613.500.000
Total	50.324.750.000	50.324.750.000
c. Transactions related to equity with owners and dividend distribution, profit distribution		
	Current period VND	Previous period VND
- Owners' investment capital		
+ Opening contributed capital	50.324.750.000	33.549.960.000
+ Increase in contributed capital during the year	-	16.774.790.000
+ Decrease in contributed capital during the year	-	-
+ Closing contributed capital	50.324.750.000	50.324.750.000
- Dividends and profits distributed	-	10.064.988.000
d. Shares		
	Closing balance	Opening balance
- Number of shares authorized for issuance	5.032.475	5.032.475
- Number of shares issued to the public	5.032.475	5.032.475
+ <i>Ordinary shares</i>	5.032.475	5.032.475
- Number of treasury shares (shares repurchased)	-	-
- Number of shares outstanding	5.032.475	5.032.475
+ <i>Ordinary shares</i>	5.032.475	5.032.475
* Par value of outstanding shares: 10,000 VND/share		
f. Enterprise funds		
	Closing balance VND	Opening balance VND
- Development investment fund	32.354.101.158	32.354.101.158
23. Off-balance sheet items of the Statement of Financial Position		
	Closing balance USD	Opening balance USD
Foreign currencies		
- USD	403.744,70	305.508,21
VI. Supplementary information for items presented in the Income Statement		
24. Revenue from sales and service provision		
	Current period VND	Previous period VND
a. Revenue		
- Service revenue	78.712.651.559	67.420.364.211
Total	78.712.651.559	67.420.364.211
25. Cost of goods sold		
	Current period VND	Previous period VND
- Cost of services rendered	69.574.636.506	59.526.370.179
Total	69.574.636.506	59.526.370.179
26. Financial income		
	Current period VND	Previous period VND
- Interest income from bank deposits and loans	104.507.066	52.955.634
- Foreign exchange gains	17.422.232	2.156.202
Total	121.929.298	55.111.836
27. Financial expenses		
	Current period VND	Previous period VND
- Foreign exchange gains	4.442.750	18.979.949
Total	4.442.750	18.979.949
28. Other income		
	Current period VND	Previous period VND
- Other income	202.593.927	133.318.682
Total	202.593.927	133.318.682

29. Other expenses	Current period VND	Previous period VND
- Other expenses	2	9.521
	<u>2</u>	<u>9.521</u>
30. Selling expenses and administrative expenses	Current period VND	Previous period VND
a. Selling expenses	2.358.845.037	1.253.052.000
- Staff costs	976.482.000	1.253.052.000
- Customer conference expenses	632.883.037	-
- Others	749.480.000	-
b. Administrative expenses	2.795.725.409	2.967.542.201
- Raw materials expenses	67.781.791	67.661.797
- Staff costs	1.652.256.000	1.520.016.500
- Depreciation expenses	180.974.436	178.157.016
- Taxes, fees and charges	37.591.674	47.047.588
- Outsourced service expenses	499.424.765	856.676.115
- Other cash expenses	357.696.743	297.983.185
Total	5.154.570.446	4.220.594.201
31. Current corporate income tax expense	Current period VND	Previous period VND
Current corporate income tax expense on taxable income for the year	1.089.179.016	821.103.270
Adjustment of corporate income tax expenses of prior years into the current year's current income tax expense	-	-
Corporate income tax payable	1.089.179.016	821.103.270

PREPARER



Le Thi Hoang Ly

CHIEF ACCOUNTANT



Tran Thi Phuoc

DIRECTOR

Da Nang, 24th April 2026




Dang Tran Gia Thoai