

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



Trần Thị Phuoc



Form No. B 01a-DN

Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of
the Minister of Finance**MID - YEAR STATEMENT OF FINANCIAL POSITION**

(Full Form)

As at March 31st 2026

Unit: VND

ASSETS	Code	Note	31/03/2026	01/01/2026
1	2	3	4	5
A - SHORT- TERM ASSETS	100		88.169.030.586	87.421.850.429
I. Cash and cash equivalents	110	5	31.366.353.353	38.969.590.728
1. Cash	111		18.366.353.353	18.969.590.728
2. Cash equivalents	112		13.000.000.000	20.000.000.000
II. Short-term financial investments	120		3.042.105.264	3.989.473.685
1. Securities trading	121			
2. Provision for devaluation of trading securities (*)	122			
3. Short-term held to maturity investments	123	6	3.042.105.264	3.989.473.685
4. Provision for short-term held to maturity investments	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term	126			
III. Short-term Accounts receivable	130		46.681.523.314	42.487.767.115
1. Accounts receivable from customers	131	7	31.067.400.324	29.170.454.004
2. Short-term advances to suppliers	132	8	461.938.112	889.111.050
3. Short-term internal receivables	133			
4. Receivables based on construction contract progress	134			
5. Other receivables	135	9	16.280.455.918	13.556.473.101
6. Provision for short-term doubtful debts (*)	136	10	(1.128.271.040)	(1.128.271.040)
7. Shortage of assets pending resolution	137			
IV. Inventories	140		4.164.634.436	1.828.805.217
1. Inventory	141		4.164.634.436	1.828.805.217
2. Provision for devaluation of inventories	142			
V. Short-term biological assets	150			
1. Short-term livestock for single-use products	151			
2. Seasonal crops or short-term crops for single-use	152			
3. Provision for impairment of short-term biological	153			
VI. Other short-term assets	160		2.914.414.219	146.213.684
1. Short-term prepaid expenses	161	15	2.914.414.219	84.771.101
2. VAT deductibles	162			
3. Tax and other receivables from the State	163			61.442.583
4. Government bond trading transaction	164			
5. Other current assets	165			

B - LONG-TERM ASSETS	200		27.988.002.132	29.598.055.178
I. Long-term receivables	210		300.000.000	300.000.000
1. Long-term accounts receivable	211			
2. Long-term advances to suppliers	212			
3. Business capital of affiliated units	213			
4. Long-term internal receivables	214			
5. Other receivables	215		300.000.000	300.000.000
6. Provision for long-term doubtful debts (*)	216			
II. Fixed assets	220		19.646.515.290	21.136.080.836
1. Tangible fixed assets	221	13	19.562.140.290	21.037.643.336
- Historical cost	222		95.952.005.315	95.952.005.315
- Accumulated depreciation (*)	223		(76.389.865.025)	(74.914.361.979)
2. Financial lease fixed assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	14	84.375.000	98.437.500
- Historical cost	228		198.750.000	198.750.000
- Accumulated depreciation (*)	229		(114.375.000)	(100.312.500)
III. Long-term biological assets	230			
1. Livestock for recurring products	231			
a) Immature livestock for recurring products	232			
b) Mature livestock for recurring products	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for single-use products	236			
3. Seasonal crops or long-term crops for single-use	237			
4. Provision for impairment of long-term biological	238			
IV. Investment property	240			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term unfinished assets	250		413.200.000	413.200.000
1. Cost of work in progress	251			
2. Cost of construction in progress	252	12	413.200.000	413.200.000
VI. Long-term financial investments	260		6.503.736.842	6.503.736.842
1. Equity in subsidiaries	261		4.609.000.000	4.609.000.000
2. Investment in joint-venture	262			
3. Other capital investments	263			
4. Provision for financial investments (*)	264			
5. Long-term held-to-maturity investments	265		1.894.736.842	1.894.736.842
6. Provision for long-term held-to-maturity investments (*)	266			

VII. Other long-term assets	270		1.124.550.000	1.245.037.500
1. Long-term prepayments	271	15	1.124.550.000	1.245.037.500
2. Deferred income tax assets	272			
3. Instrument and tool for replacement	273			
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		116.157.032.718	117.019.905.607

RESOURCES	Code	Note	31/03/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES	300		24.176.377.384	26.824.555.928
I. Short-term liabilities	310		24.176.377.384	26.824.555.928
1. Trade payables	311	16	15.067.383.170	12.779.446.577
2. Advances from customer	312	17	7.817.217	1.517.881
3. Dividends and profit payable	313			
4. Short-term tax and other payables to State budget	314	18	1.441.523.346	1.232.367.081
5. Payable to employees	315		4.141.010.422	10.927.004.607
6. Short-term accrued expenses	316	19	490.000.000	
7. Short-term internal payables	317			
8. Short-term construction contract progress payment due to suppliers	318			
9. Short-term unearned revenue	319			
10. Other short-term payables	320	20	1.931.517.959	1.862.094.512
11. Short-term borrowings and financial lease liabilities	321			
12. Short-term provisions	322			
13. Bonus and welfare fund	323		1.097.125.270	22.125.270
14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
II. Long-term liability	330			
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term tax and other payables to State budget	333			
4. Long-term accrued expenses	334			
5. Internal payables for business capital	335			
6. Long term internal payables	336			
7. Long-term unearned revenue	337			
8. Other long-term payables	338			
9. Long-term borrowings and financial lease liabilities	339			
10. Convertible bonds	340			
11. Preferences shares	341			
12. Deferred tax payables	342			
13. Provision for long-term payables	343			
14. Science and technology development fund	344			
D - OWNER'S EQUITY	400		91.980.655.334	90.195.349.679
1. Equity	411	21	50.324.750.000	50.324.750.000

CENTRAL CONTAINER JOINT STOCK COMPANY**Mid - Year Financial Statements**

No. 75 Quang Trung, Hai Chau ward, Da Nang city

First quarter of 2026

- Ordinary shares with voting rights	411a		50.324.750.000	50.324.750.000
- Preferred shares	411b			
2. Surplus in equity	412			
3. Right to convert bonds	413			
4. Other capital of the owner	414			
5. Treasury shares (*)	415			
6. Difference on revaluation of assets	416			
7. Exchange rate differences	417			
8. Investment and development fund	418	21	28.385.397.675	28.385.397.675
9. Other funds belonging to equity	419			
10. Undistributed profit after tax	420		13.270.507.659	11.485.202.004
- Undistributed profit after tax brought forward	420a		10.306.202.004	50.337.059
- Undistributed profit after tax for the current period	420b		2.964.305.655	11.434.864.945
TOTAL RESOURCES (440 = 300 + 400)	440		116.157.032.718	117.019.905.607

Da Nang, April 24th 2026

Prepared by



Nguyen Thi Ngoc Thi

Chief Accountant



Tran Thi Phuoc

Director



Dang Tran Gia Thoai

CENTRAL CONTAINER JOINT STOCK COMPANY

No. 75 Quang Trung, Hai Chau ward, Da Nang city

Mid - Year Financial Statements

First quarter of 2026

Form No. B 02a-DN

Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the
Minister of Finance

MID - YEAR INCOME STATEMENTS

(Full Form)

First quarter of 2026

Unit: VND

ITEMS	Code	Note	First Quarter		Cumulative from the beginning of the year to the end of this quarter	
			This year	Last year	This year	Last year
			4	5	6	7
1. Revenue from sales of goods and rendering of services	01	23	71.420.569.010	58.608.301.731	71.420.569.010	58.608.301.731
2. Sales reductions	02					
3. Net revenue from sales of goods and rendering services (10 = 01 - 02)	10		71.420.569.010	58.608.301.731	71.420.569.010	58.608.301.731
4. Cost of goods sold	11	24	63.090.127.126	51.913.141.540	63.090.127.126	51.913.141.540
5. Gross profit (20 = 10 - 11)	20		8.330.441.884	6.695.160.191	8.330.441.884	6.695.160.191
6. Gain/loss from disposal and liquidation of investment property	21					
7. Revenue from financial activities	22	25	195.354.010	177.940.837	195.354.010	177.940.837
8. Financial expenses	23	26	4.442.750	18.979.949	4.442.750	18.979.949
- In which, interest payable:	24					
9. Selling expenses	25	29	2.358.845.037	1.253.052.000	2.358.845.037	1.253.052.000
10. General and administrative expenses	26	29	2.334.864.318	2.514.483.580	2.334.864.318	2.514.483.580
11. Net profit from operating activities (30 = 20 + 21 + 22 - (23+25 + 26))	30		3.827.643.789	3.086.585.499	3.827.643.789	3.086.585.499
12. Other income	31	27	163.330.781	88.012.400	163.330.781	88.012.400
13. Other expenses	32	28	2	9.521	2	9.521
14. Other profits (40 = 31 - 32)	40		163.330.779	88.002.879	163.330.779	88.002.879
15. Profit/loss before tax (50 = 30 + 40)	50		3.990.974.568	3.174.588.378	3.990.974.568	3.174.588.378
16. Current corporate income tax expenses	51	30	1.026.668.913	687.452.769	1.026.668.913	687.452.769
17. Deferred corporate income tax expenses	52					
18. Profit/loss after CIT (60 = 50 - 51 - 52)	60		2.964.305.655	2.487.135.609	2.964.305.655	2.487.135.609

Prepared by



Nguyen Thi Ngoc Thi

Chief Accountant



Tran Thi Phuoc

Director



Dang Tran Gia Thoai

Da Nang, April 24th 2026

Form No. B 03a-DN

Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of
the Minister of Finance**MID - YEAR CASH FLOW STATEMENTS**

(Full Form)

(Indirect method)

First quarter of 2026

Unit: VND

ITEMS	Code	Note	Cumulative from the beginning of the year to the end of this quarter	
			This year	Last year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		3.990.974.568	3.174.588.378
2. Adjustments for:			1.294.211.536	1.548.813.706
- Depreciation of fixes assets	02		1.489.565.546	1.726.754.543
- Provisions	03			
- (Gain)/loss unrealized exchange rate differences	04			
- (Gain)/ loss from investing activities	05		(195.354.010)	(177.940.837)
- Borrowing costs	06			
- Other adjustments	07			
3. Operating profits before movements in working capital	08		5.285.186.104	4.723.402.084
- (Increase)/ decrease in receivables	09		(4.132.313.616)	(13.629.443.672)
- (Increase)/ decrease in inventories	10		(2.335.829.219)	865.313.970
- Increase/ (decrease) in accounts payable (excluding interest payables, CIT payables)	11		(3.826.555.642)	(7.675.346.828)
- (Increase)/ decrease in prepaid expenses	12		(2.709.155.618)	(333.125.819)
- Increase/decrease in trading securities	13			
- Borrowing costs paid	14			
- Corporate income tax paid	15		(923.291.815)	(923.069.816)
- Other revenues from business activities	16			
- Other payments from operating activities	17		(104.000.000)	(215.000.000)
Net cash flow from operating activities	20		(8.745.959.806)	(17.187.270.081)
II. Cash flow from investing activities				
1. Cash paid for purchase or construction of fixed assets	21			
2. Proceeds from the liquidation, sale of assets and other assets	22			
3. Cash outflow for lending, buying debt instrument of	23			
4. Cash recovered from lending, selling debt instrument of	24		947.368.421	1.000.000.000
5. Investment in other entities	25			
6. Cash recovered from investment in other entities	26			
7. Proceeds from loan interest, dividends	27		195.354.010	177.940.837
Net cash flow from investing activities	30		1.142.722.431	1.177.940.837
III. Cash flow from financing activities				
1. Proceeds from issuing shares, receiving capital	31			
2. Payments for return of capital to owners and repurchase of issued shares	32			

CENTRAL CONTAINER JOINT STOCK COMPANY

Mid - Year Financial Statements

No. 75 Quang Trung, Hai Chau ward, Da Nang city

First quarter of 2026

3. Proceeds from borrowings	33		7.000.000.000
4. Payment of loan principal	34		
5. Payments of principal on finance lease obligations	35		
6. Divicends and profits paid to the owner	36		
Net cash flows from financing activities	40		7.000.000.000
Net cash flows during the period (50 = 20 + 30 + 40)	50	(7.603.237.375)	(9.009.329.244)
Cash and cash equivalents - opening balance	60	38.969.590.728	34.183.127.348
Impact of foreign exchange differences	61		
Cash and cash equivalents - closing balance (70 = 50 +	70	31.366.353.353	25.173.798.104

Da Nang, April 24th 2026

Prepared by



Nguyen Thi Ngoc Thi

Chief Accountant



Tran Thi Phuoc

Director



Dang Tran Gia Thoai

NOTES TO THE MID YEAR FINANCIAL STATEMENTS

(These notes form part of and should be read in conjunction with the accompanying 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. 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. 99/2025/TT-BTC dated October 27, 2025 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 *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.

4.2 *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.

4.3 *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.

4.4 *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.

4.5 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.

4.6 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

4.7 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.

4.8 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.

4.9 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.

4.10 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.

4.11 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.

4.12 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.

4.13 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.

4.14 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.

4.15 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.

4.16 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.

4.17 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.

5. CASH	Closing balance		Opening balance	
	VND		VND	
Cash in hands	188.254.088		183.821.662	
Bank demand deposits	18.178.099.265		18.785.769.066	
- Bank demand deposits - VND	7.618.265.227		10.791.687.860	
+ VND deposit at bank - VCB	2.098.942.466		6.272.168.204	
+ VND deposit at bank - Eximbank	1.222.726		76.798.860	
+ VND deposit at bank - Techcombank	603.015.590		501.767.337	
+ VND deposit at bank - BIDV	4.915.084.445		3.940.953.459	
- Bank demand deposits in foreign currency - USD	10.559.834.038		7.994.081.206	
+ USD deposit at bank - VCB	5.575.578.247		2.307.694.546	
+ USD deposit at bank - BIDV	4.984.255.791		5.686.386.660	
Cash and cash equivalents	13.000.000.000		20.000.000.000	
- Term deposits with maturity ≤ 3 months at Eximbank	13.000.000.000		20.000.000.000	
Total	31.366.353.353		38.969.590.728	

6. HELD TO MATURITY SHORT-TERM INVESTMENTS

a. Short-term	Closing balance			Opening balance		
	VND			VND		
	Historical cost	Recoverable	Provision	Historical cost	Recoverable	Provision
- 12-month term deposit at BIDV	200.000.000	200.000.000		200.000.000	200.000.000	
- Short-term lending to Qui Nhon Container JSC	2.842.105.264	2.842.105.264		3.789.473.685	3.789.473.685	
Total	3.042.105.264	3.042.105.264	-	3.989.473.685	3.989.473.685	-

b. Long-term

	VND			VND		
	Historical cost	Recoverable	Provision	Historical cost	Recoverable	Provision
	- Long-term lending to Qui Nhon Container JSC	1.894.736.842	1.894.736.842		1.894.736.842	1.894.736.842
Total	1.894.736.842	1.894.736.842	-	1.894.736.842	1.894.736.842	-

7. ACCOUNTS RECEIVABLES FROM CUSTOMERS

a. Short-term	Closing balance		Opening balance	
	Book value	Provision	Book value	Provision
	31.067.400.324	-	29.170.454.004	-
- Carlsberg Vietnam Beer Co., Ltd	3.972.713.465		3.962.079.520	
- Maersk Logistics and Service Vietnam Co., Ltd	5.936.426.000		5.318.395.000	
- Branch of SAFI Transport Agency JSC in Da Nang	-		3.085.010.105	

- Da Nang Port JSC	4.596.245.400	-	
- Others	16.562.015.459	16.804.969.379	
b. Long-term			
Total	31.067.400.324	-	29.170.454.004

c. Trade receivables with related parties

	Relationship	Closing balance VND	Opening balance VND
Vietnam Container JSC	Parent company	34.710.000	-
Da Nang Port Logistics JSC	Common key management personnel	308.838.650	212.295.000
MEMBERSHIP MEMBER ONE Member Co., LTD Ha Noi Branch	Same parent company	56.183.590	82.524.799
Greenport Services One Member Co., Ltd	Same parent company	60.140.720	-
VIP Green Port JSC	Same parent company	-	16.850.000
Green Logistics Centre One Member Co., Ltd	Same parent company	4.600.000	10.215.000
VSC Green Logistics JSC	Same parent company	-	23.130.000
Qui Nhon Container JSC	A subsidiary company	-	777.987.591
Total		464.472.960	1.123.002.390

8. PREPAID FOR SUPPLIERS

	Closing balance VND	Opening balance VND
a. Short-term	461.938.112	889.111.050
VETC Automatic Tolling Co., Ltd	338.073.377	220.787.281
Xuan Trung Viet Co., LTD	-	500.000.000
VEX Securities JSC	80.000.000	80.000.000
Others	43.864.735	88.323.769
b. Long-term		
Total	461.938.112	889.111.050

9. OTHER RECEIVABLES

Unit: VND

	Closing balance		Opening balance	
	Book value	Provision	Book value	Provision
a. Short-term	16.280.455.918	-	13.556.473.101	-
Advances	394.957.690	-	488.381.153	-
Others	5.710.498.228		2.893.091.948	
- Frit Hue JSC	569.121.973		892.187.885	
- Baosteel Can Making Co., LTD	637.857.233		344.987.166	
- Vietnam Container JSC	3.316.162.226		723.799.213	
- Kawasaki Kisen Kaisha, Ltd	-		295.369.200	
- Others	1.187.356.796		636.748.484	
Collaterals, deposits	10.175.000.000		10.175.000.000	
b. Long-term	300.000.000	-	300.000.000	-
Collaterals, deposits	300.000.000		300.000.000	
Total	16.580.455.918		13.856.473.101	

10. PROVISION FOR DOUBTFUL SHORT-TERM DEBTS

	Closing balance		Opening balance	
	Historical cost	Amount receivable	Historical cost	Amount receivable
Total amount receivables whether overdue or undue	1.203.160.772	74.889.732	1.203.160.772	74.889.732
- Khanh Huy private enterprise	35.705.100		35.705.100	
- VBL Da Nang Company Limited	6.200.000		6.200.000	
- Hai Ha Company Limited	36.500.000		36.500.000	
- Truong Vo Production and Trading Co., Ltd.	30.986.600		30.986.600	
- Phuong Bac Shipping Trading Service JSC	16.247.000		16.247.000	
- Tan Thuan Transportation Trading Co., LTD	900.665.840		900.665.840	
- Thua Thien Hue Wood Processing JSC	106.985.331	74.889.732	106.985.331	74.889.732
- Others	69.870.901		69.870.901	
Total	1.203.160.772	74.889.732	1.203.160.772	74.889.732

11. INVENTORIES

Unit: VND

	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
Material	4.164.634.436		1.828.805.217	
Goods	-	-	-	-
Cộng	4.164.634.436	-	1.828.805.217	-

- Inventory value of stagnant, inferior, deteriorated quality at the end of the year: VND 0.

- Inventory value used for mortgaging, pledging and securing debts payable at the end of the year: VND 0.

12. LONG-TERM UNFINISHED ASSETS

	Closing balance	Opening balance
	VND	VND
<i>Procurement of Fixed Assets</i>	413.200.000	413.200.000
Total	413.200.000	413.200.000

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13. INCREASE / DECREASE IN TANGIBLE FIXED ASSETS

Items	Building and Machinery and Transportation Management architecture	Machinery and Equipment	Transportation	Management tools	Total
Unit: VND					
Historical costs					
Opening balance	11.820.769.112	33.000.000	83.890.805.112	207.431.091	95.952.005.315
- Purchases	-	-	-	-	-
- Investment in capital construction	-	-	-	-	-
- Liquidation	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	11.820.769.112	33.000.000	83.890.805.112	207.431.091	95.952.005.315
Accumulated depreciation					
Opening balance	8.717.997.045	33.000.000	66.025.366.191	137.998.743	74.914.361.979
- Depreciation	117.387.411	-	1.350.445.253	7.670.382	1.475.503.046
- Liquidation	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	8.835.384.456	33.000.000	67.375.811.444	145.669.125	76.389.865.025
Remaining value					
Opening of the year	3.102.772.067	-	17.865.438.921	69.432.348	21.037.643.336
Closing of the year	2.985.384.656	-	16.514.993.668	61.761.966	19.562.140.290

- The remaining value at the end of the period of tangible fixed assets under mortgage: VND -

- Tangible fixed assets at the end of the period that have been fully depreciated but still in use: VND 41.979.110.805

Unit: VND

14. INCREASE /DECREASE IN INTANGIBLE FIXED ASSETS

Items	Accounting Software	Total
Historical costs		
Số đầu rã	198.750.000	198.750.000
- Purchases		-
- Liquidation		-
- Other increases		-
Closing balance	198.750.000	198.750.000
Accumulated depreciation		
Opening balance	100.312.500	100.312.500
- Depreciation	14.062.500	14.062.500
- Liquidation		-
- Other increases		-
Closing balance	114.375.000	114.375.000
Remaining value		
Opening of the year	98.437.500	98.437.500
Closing of the year	84.375.000	84.375.000

- The remaining value at the end of the period of intangible fixed assets under mortgage: VND 0
- Intangible fixed assets at the end of the period that have been fully depreciated but still in use: VND 30.000.000

15. PREPAID EXPENSES	Closing balance VND	Opening balance VND
a. Short-term	2.914.414.219	84.771.101
- Infrastructure usage cost	251.815.000	-
- Land rental cost	2.400.000.000	-
- Insurance expense	249.803.581	-
- Costs for upgrading the ICD Hoa Cam container yard	12.795.638	84.771.101
b. Long-term	1.124.550.000	1.245.037.500
- Tools waiting allocation		
- Land rental cost	1.124.550.000	1.245.037.500
Total	4.038.964.219	1.329.808.601

16. TRADE PAYABLES	Closing balance		Opening balance	
	Book value	Amount payable	Book value	Amount payable
Short-term	15.067.383.170	15.067.383.170	12.779.446.577	12.779.446.577
- Petrolimex Danang One Member Co.,	2.697.579.745	2.697.579.745	1.997.901.529	1.997.901.529
- Da Nang Port JSC	1.859.342.661	1.859.342.661	1.481.578.695	1.481.578.695
- Marine Connections Viet Nam Co., Ltd	1.843.474.110	1.843.474.110	1.843.474.110	1.843.474.110
- Hiep Vinh An Co., Ltd	2.607.714.000	2.607.714.000	1.463.540.400	1.463.540.400
- Others	6.059.272.654	6.059.272.654	5.992.951.843	5.992.951.843

Long-term**d. Trade payables with related parties**

	Relationship	Closing balance VND	Opening balance VND
Viconship HCM One Member Co., LTD	Same Parent company	3.510.000	3.726.000
Viconship HCM One Member Co., LTD Ha Noi Branch	Same Parent company	-	9.558.000
Green Star Lines One Member Co., Ltd	Same Parent company	85.989.600	-
Da Nang Port Logistics JSC	Common key management personnel	96.177.048	30.733.365
Total		185.676.648	44.017.365

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17. ADVANCES FROM CUSTOMERS	Closing balance VND	Opening balance VND
Short-term	7.817.217	1.517.881
Others	7.817.217	1.517.881

18. TAXES AND OTHER PAYABLES TO STATE

Unit: VND

	Opening balance		Payable	Paid	Closing balance	
	Receivable	Payable			Receivable	Payable
Value added tax		327.533.970	384.192.850	483.474.863		228.251.957
Corporate income tax		904.833.111	1.026.668.913	923.291.815		1.008.210.209
Personal income tax			2.537.845.071	2.537.845.071		-
Land tax and rent fee	61.442.583		-	204.808.611		143.366.028
Other taxes			61.695.152	-		61.695.152
Total		1.232.367.081	4.010.401.986	4.149.420.360	-	1.441.523.346

The tax finalization of the Company will be subject to examination by the tax authorities. Because the application of tax laws and regulations to many different types of transactions can be explained in various ways, the amount which is presented in the Financial statements may be changed based on the decision of Tax authorities.

19. ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
a. Short-term	490.000.000	-
- Customer event organization expenses	300.000.000	
- Vehicle accident handling expenses	150.000.000	
- Cost of materials, equipment, and tools	40.000.000	
b. Long-term	-	-
Total	490.000.000	-

20. OTHER PAYABLES

	Closing balance VND	Opening balance VND
a. Short-term	1.931.517.959	1.862.094.512
Union funds	314.361.798	434.428.048
Short-term collateral, deposits	216.000.000	230.500.000
Other Payable, Credit in other accounts receivable	1.401.156.161	1.197.166.464
b. Long-term	-	-
Total	1.931.517.959	1.862.094.512

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21. OWNER'S EQUITY

a. Owner's equity fluctuation table

	Owner's equity	Investment and Development fund	Undistributed profit after tax	Total	Unit: VND
Opening balance in last year	33.549.960.000	28.385.397.675	18.453.127.059	80.388.484.734	
- Increases	16.774.790.000			16.774.790.000	
- Gain			11.434.864.945	11.434.864.945	
- Increase due to consolidation				-	
- Appropriation for Investment and Development fund				-	
- Dividend			(16.774.790.000)	(16.774.790.000)	
- Appropriation for Bonus and Welfare fund			(1.150.000.000)	(1.150.000.000)	
- Conversion of profits into contributed capital				-	
- Bonus allocation to the Board of Directors (BOD) and Supervisory Board (SB)			(478.000.000)	(478.000.000)	
- Other decreases				-	
Opening balance in this year	50.324.750.000	28.385.397.675	11.485.202.004	90.195.349.679	
- Increases				-	
- Gain			2.964.305.655	2.964.305.655	
- Increase due to consolidation				-	
- Appropriation for Investment and Development fund				-	
- Dividend			(1.179.000.000)	(1.179.000.000)	
- Appropriation for Bonus and Welfare fund				-	
- Capitalization of profits into equity				-	
- Bonus allocation to the Board of Directors (BOD) and Supervisory Board (SB)				-	
- Other decreases				-	
Closing balance	50.324.750.000	28.385.397.675	13.270.507.659	91.980.655.334	
	50.324.750.000	28.385.397.675	13.270.507.659	91.980.655.334	

b. Details of owner's equity	Closing balance	Opening balance
	VND	VND
Viet Nam Container JSC	32.711.250.000	32.711.250.000
Cthers	17.613.500.000	17.613.500.000
Total	50.324.750.000	50.324.750.000
c. Other transaction on equity		
	This period	Last period
	VND	VND
- Paid in capital		
+ Beginning of year	50.324.750.000	33.549.960.000
+ Increases		16.774.790.000
+ End of year	50.324.750.000	50.324.750.000
- Dividends and profits distributed		10.064.988.000
d. Cổ phiếu		
	Closing balance	Opening balance
- Number of issued stocks	5.032.475	5.032.475
- Number of sold stocks	5.032.475	5.032.475
+ <i>Common stocks</i>	5.032.475	5.032.475
- Number of redeemed shares (treasury shares)	-	-
- Number of outstanding stocks	5.032.475	5.032.475
+ <i>Common stocks</i>	5.032.475	5.032.475
* Par value of outstanding stock: VND 10,000		
f. Các quỹ của doanh nghiệp		
	Closing balance	Opening balance
	VND	VND
- Investment and Development fund	28.385.397.675	28.385.397.675
22. OFF-BALANCE SHEET ITEMS		
	Closing balance	Opening balance
	VND	VND
Foreign currencies of various types		
- USD	403.744,70	305.508,21
23. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES		
	This period	Last period
	VND	VND
a. Total revenue		
- Revenue from service providers	71.420.569.010	58.608.301.731
Total	71.420.569.010	58.608.301.731
24. COST OF GOODS SOLD		
	This period	Last period
	VND	VND
- The cost of services provided	63.090.127.126	51.913.141.540
Total	63.090.127.126	51.913.141.540

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25. REVENUE FROM FINANCIAL ACTIVITIES	This period	Last period
	VND	VND
- Interest from deposits, loans	177.931.778	175.784.635
- Dividends distributed profit	-	-
- Exchange rate difference	17.422.232	2.156.202
Total	195.354.010	177.940.837
26. FINANCIAL EXPENSES	This period	Last period
	VND	VND
- Interest expenses	-	0
- Exchange rate difference	4.442.750	18.979.949
- Other expenses	-	-
Total	4.442.750	18.979.949
27. OTHER INCOME	This period	Kỳ trước
	VND	VND
- Others	163.330.781	88.012.400
Total	163.330.781	88.012.400
28. OTHER EXPENSES	This period	Last period
	VND	VND
- Others	2	9.521
Total	2	9.521
29. SELLING EXPENSES, GENERAL & ADMINISTRATION EXPENSES	This period	Last period
	VND	VND
a. Selling expenses	2.358.845.037	1.253.052.000
- Employment expenses	976.482.000	1.253.052.000
- Customer conference expenses	632.883.037	-
- Other expenses by cash	749.480.000	-
b. General and administrative expenses	2.334.864.318	2.514.483.580
- Raw material expenses	80.243.902	61.322.833
- Employment expenses	1.408.855.500	1.264.154.000
- Assets accumulated depreciation expenses	165.296.880	162.479.460
- Tax, fee	27.538.857	33.472.111
- External service expenses	324.102.548	750.948.843
- Other expenses by cash	328.826.631	242.106.333
- Appropriation of the Science and Technology Fund	-	-
- Provision	-	-
Total	4.693.709.355	3.767.535.580

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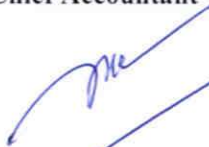
30. CURRENT CORPORATE INCOME TAX EXPENSES	This period	Last period
Corporation Tax expense calculated on current taxable income this period	1.026.668.913	687.452.769
Adjust the corporate income tax expense of the previous years to the current income tax expense this year	-	-
Total Current corporate income tax expenses	1.026.668.913	687.452.769

Prepared by



Nguyen Thi Ngoc Thi

Chief Accountant



Tran Thi Phuoc

Da Nang, April 24th 2026

Director



Dang Tran Gia Thoai

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