

**MID-YEAR CONSOLIDATED BALANCE SHEET**  
**As at September 30st 2025**

Unit: VND

ASSETS	Code	Note	Closing balance	Opening balance
<b>A - SHORT- TERM ASSETS</b>	<b>100</b>		<b>89.464.886.971</b>	<b>77.429.860.088</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>05</b>	<b>28.990.213.495</b>	<b>35.025.898.191</b>
1. Cash	111		16.990.213.495	18.025.898.191
2. Cash equivalents	112		12.000.000.000	17.000.000.000
<b>II. Short-term financial investments</b>	<b>120</b>		-	-
1. Securities trading	121		-	-
2. Provision for devaluation of trading securities (*)	122		-	-
3. Held to maturity investments	123		-	-
<b>III. Short-term Accounts receivable</b>	<b>130</b>		<b>56.226.116.852</b>	<b>37.932.791.427</b>
1. Accounts receivable from customers	131	<b>06</b>	41.335.874.541	35.849.914.748
2. Short-term advances to suppliers	132	<b>07</b>	3.303.764.588	260.408.419
3. Short-term internal receivables	133		-	-
4. Receivables according to the progress of the construction contract	134		-	-
5. Receivables from short-term loans	135		-	-
6. Other receivables	136	<b>08</b>	12.682.653.164	2.468.310.781
7. Provision for short-term doubtful debts (*)	137	<b>09</b>	(1.096.175.441)	(645.842.521)
<b>IV. Inventories</b>	<b>140</b>		<b>1.691.528.500</b>	<b>3.093.958.638</b>
1. Inventory	141	<b>10</b>	1.691.528.500	3.093.958.638
2. Provision for devaluation of inventories	149		-	-
<b>V. Other short-term assets</b>	<b>150</b>		<b>2.557.028.124</b>	<b>1.377.211.832</b>
1. Short-term prepaid expenses	151	<b>14</b>	2.463.847.713	1.279.343.817
2. VAT deductibles	152		-	-
3. Tax and other receivables from the State budget	153		93.180.411	97.868.015
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>39.859.813.428</b>	<b>46.957.698.014</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>480.800.000</b>	<b>480.800.000</b>
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. Receivables from long-term loans	215		-	-
6. Other receivables	216	<b>08</b>	480.800.000	480.800.000
7. Provision for long-term doubtful debts (*)	219		-	-



MID-YEAR CONSOLIDATED BALANCE SHEET

As at September 30st 2025

(Continued)

Unit: VND

ASSETS	Code	Note	Closing balance	Opening balance
<b>II. Fixed assets</b>	<b>220</b>		<b>37.528.163.355</b>	<b>44.445.199.543</b>
1. Tangible fixed assets	221	12	37.345.350.855	44.202.621.418
- Historical cost	222		129.616.337.443	129.555.837.443
- Accumulated depreciation (*)	223		(92.270.986.588)	(85.353.216.025)
2. Financial lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	13	182.812.500	242.578.125
- Historical cost	228		328.500.000	328.500.000
- Accumulated depreciation (*)	229		(145.687.500)	(85.921.875)
<b>III. Investment property</b>	<b>230</b>		-	-
- Historical cost	231		-	-
- Accumulated depreciation (*)	232		-	-
<b>IV. Long-term unfinished assets</b>	<b>240</b>	11	<b>413.200.000</b>	<b>258.250.000</b>
1. Cost of work in progress	241		-	-
2. Cost of construction in progress	242		413.200.000	258.250.000
<b>IV. Long-term financial investments</b>	<b>250</b>		-	-
1. Equity in subsidiaries	251		-	-
2. Investment in joint-venture	252		-	-
3. Other capital investments	253		-	-
4. Provision for financial investments (*)	254		-	-
5. Held to maturity securities	255		-	-
<b>V. Other long-term assets</b>	<b>260</b>		<b>1.437.650.073</b>	<b>1.773.448.471</b>
1. Long-term prepayments	261	14	1.437.650.073	1.773.448.471
2. Deferred income tax assets	262		-	-
3. Instrument and tool for replacement	263		-	-
4. Other long-term assets	268		-	-
5. Goodwill	269		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>129.324.700.399</b>	<b>124.387.558.102</b>

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**MID-YEAR CONSOLIDATED BALANCE SHEET**

As at September 30st 2025

( Continued)

Unit: VND

RESOURCES	Code	Note	Closing balance	Opening balance
<b>C. LIABILITIES</b>	<b>300</b>		<b>33.712.250.717</b>	<b>36.457.169.525</b>
<b>I. Short-term liabilities</b>	<b>310</b>		<b>33.712.250.717</b>	<b>36.457.169.525</b>
1. Trade payables	311	15	18.330.248.820	21.609.684.792
2. Advances from customer	312	16	6.223.904	139.332.563
3. Tax and other payables to State budget	313	17	1.166.393.054	952.318.030
4. Payable to employees	314		9.524.004.094	11.514.592.577
5. Accured expenses	315	18	1.754.015.000	-
6. Internal payables	316		-	-
7. Construction contract progress payment due to suppliers	317		-	-
8. Unearned revenues	318		-	-
9. Other short-term payables	319	19	2.626.648.556	1.899.734.274
10. Borrowings and financial lease liabilities	320	20	-	-
11. Provision for payable	321		-	-
12. Bonus and welfare fund	322		304.717.289	341.507.289
13. Price stabilization fund	323		-	-
14. Government Bond Trading	324		-	-
<b>II. Long-term liability</b>	<b>330</b>		<b>-</b>	<b>-</b>
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Accured expenses	333		-	-
4. Internal payables for business capital	334		-	-
5. Internal payables	335		-	-
6. Unearned revenues	336		-	-
7. Other long-term payables	337		-	-
8. Borrowings and financial lease liabilities	338		-	-
9. Convertible bond	339		-	-
10. Preferences shares	340		-	-
11. Deferred tax payables	341		-	-
12. Provision for long-term payables	342		-	-
13. Science and technology development fund	343		-	-

MID-YEAR CONSOLIDATED BALANCE SHEET

As at September 30st 2025

( Continued)

Unit: VND

RESOURCES	Code	Note	Closing balance	Opening balance
<b>D. OWNER'S EQUITY</b>	<b>400</b>		<b>95.612.449.682</b>	<b>87.930.388.577</b>
<b>I. Equity</b>	<b>410</b>	<b>21</b>	<b>95.612.449.682</b>	<b>87.930.388.577</b>
1. Paid-in capital	411		50.324.750.000	33.549.960.000
- Ordinary shares with voting rights	411A		50.324.750.000	33.549.960.000
- Preferred shares	411B		-	-
2. Surplus in equity	412		-	-
3. Right to convert bonds	413		-	-
4. Other capital of the owner	414		1.382.700.000	1.382.700.000
5. Treasury shares (*)	415		-	-
6. Difference on revaluation of assets	416		-	-
7. Exchange rate differences	417		-	-
8. Invesment and development fund	418		32.354.101.158	32.354.101.158
9. Enterprise organization assistance fund	419		-	-
10. Other funds belonging to equity	420		-	-
11. Undistributed profit after tax	421		9.386.872.561	18.635.270.087
- Retained earnings accumulated to the prior year end	421a		190.580.087	6.385.395.347
- Retained earnings of the current year	421b		9.196.292.474	12.249.874.740
13. Non-controlling interests	429		2.164.025.963	2.008.357.332
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>129.324.700.399</b>	<b>124.387.558.102</b>

Da Nang, Oct 24 th 2025

Prepared by



Le Thi Hoang Ly

Chief Accountant



Tran Thi Phuoc

Director



Dang Tran Gia Thoai



## MID-YEAR CONSOLIDATED INCOME STATEMENTS

The third quarter of 2025

Unit: VND

ITEMS	Code	Note	Third quarter of this year	Third quarter of last year	Accumulated to the 3th quarter of this year	Accumulated to the 3th quarter of last year
<b>1. Revenue from sales of goods and rendering of services</b>	[01]	23	74,971,415,342	77,808,387,338	218,422,362,952	211,246,065,997
2. Sales reductions	[02]					
3. Net revenue from sales of goods and rendering services (10 = 01 - 02)	[10]		74,971,415,342	77,808,387,338	218,422,362,952	211,246,065,997
4. Cost of goods sold	[11]	24	67,095,652,272	69,575,046,655	194,450,684,644	189,629,582,915
<b>5. Gross profit (20 = 10 - 11)</b>	[20]		<b>7,875,763,070</b>	<b>8,233,340,683</b>	<b>23,971,678,308</b>	<b>21,616,483,082</b>
6. Revenue from financial activities	[21]	25	63,273,640	17,477,754	431,477,664	467,563,480
7. Financial expenses	[22]	26	287,441	69,703,787	36,965,669	393,643,031
- In which, interest payable:	[23]			60,943,171	13,808,219	378,475,046
8. Selling expenses	[24]	29	1,187,052,000	943,511,860	3,745,156,000	2,021,065,705
9. General and administrative expenses	[25]	29	2,915,050,695	2,959,378,952	8,779,137,667	7,966,325,150
<b>10. Net profit from operating activities (30 = 20 + (21 - 22) - (24 + 25))</b>	[30]		<b>3,836,646,574</b>	<b>4,278,223,838</b>	<b>11,841,896,636</b>	<b>11,703,012,676</b>
11. Other income	[31]	27	48,622,553	117,120,454	244,079,668	323,300,827
12. Other expenses	[32]	28	86	69,000,000	95,972,350	105,178,030
<b>13. Other profits (40 = 31 - 32)</b>	[40]		<b>48,622,467</b>	<b>48,120,454</b>	<b>148,107,318</b>	<b>218,122,797</b>
<b>14. Profit/loss before tax (50 = 30 + 40)</b>	[50]		<b>3,885,269,041</b>	<b>4,326,344,292</b>	<b>11,990,003,954</b>	<b>11,921,135,473</b>
15. Current corporate income tax expenses	[51]	30	841,182,379	927,505,569	2,629,942,849	2,583,241,723
16. Deferred corporate income tax expenses	[52]			7,435,148		7,435,148
<b>17. Profit/loss after CIT (60 = 50 - 51 - 52)</b>	[60]		<b>3,044,086,662</b>	<b>3,391,403,575</b>	<b>9,360,061,105</b>	<b>9,330,458,602</b>
- Profit after tax of the parent company			3,038,198,919	3,335,833,327	9,196,292,474	9,212,920,746
- After-tax profit of unregulated shareholders			5,887,743	55,570,248	163,768,631	117,537,856

Prepared by

Chief Accountant

Da Nang, Oct 24<sup>th</sup> 2025

Director



Dang Tran Gia Thoi

Tran Thi Phuc 5

Le Thi Hoang Ly

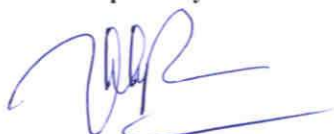
MID-YEAR CONSOLIDATED CASH FLOW STATEMENTS

Indirect method  
The third quarter of 2025

Unit: VND

ITEMS	Code	Accumulated to the 3th quarter of this	Accumulated to the 3th quarter of last year
<b>I. Cash flows from operating activities</b>			
1. Profit before tax	01	11.990.003.954	11.921.135.473
2. Adjustments for:		6.868.015.466	7.390.720.704
+ Depreciation of fixes assets	02	7.002.536.188	7.234.191.051
+ Provisions	03	450.332.920	412.000.000
+ (Gain)/loss unrealized exchange rate differences	04	(167.184.197)	(166.381.913)
+ (Gain)/ loss from investing activities	05	(431.477.664)	(467.563.480)
+ Interest expense	06	13.808.219	378.475.046
3. Operating profits before movements in working capital	08	18.858.019.420	19.311.856.177
- (Increase)/ decrease in receivables	09	(18.927.511.745)	(8.011.286.456)
- (Increase)/ decrease in inventories	10	1.402.430.138	(382.956.828)
- Increase/ (decrease) in accounts payable (excluding interest payables, CIT payables)	11	(2.720.872.523)	1.012.080.305
- (Increase)/ decrease in prepaid expenses	12	-	-
- Interest paid	14	(13.808.219)	(378.475.046)
- Corporate income tax paid	15	(2.679.707.281)	(2.541.154.730)
- Other revenues from business activities		-	-
- Other payments from operating activities	17	(1.691.507.289)	(1.171.600.000)
<b>Net cash flow from operating activities</b>	20	(6.621.662.997)	7.409.004.608
<b>II. Cash flow from investing activities</b>			
1. Cash paid for purchase or construction of fixed assets	21	(85.500.000)	(6.740.035.254)
2. Proceeds from the liquidation, sale of assets and other assets	22	25.000.000	117.120.454
3. Cash outflow for lending, buying debt instrument of other entities		-	-
4. Cash recovered from lending, selling debt instrument of other entities	27	479.294.104	467.563.480
5. Investment in other entities		-	-
6. Cash recovered from investment in other entities		-	-
7. Proceeds from loan interest, dividends		-	-
<b>Net cash flow from investing activities</b>	30	418.794.104	(6.155.351.320)
<b>III. Cash flow from financing activities</b>			
1. Payment of loan principal	34	-	(13.263.157.895)
2. Dividends and profits paid to the owner		-	-
3. Short-term and long-term borrowings received	36	-	(4.083.910.200)
<b>Net cash flows from financing activities</b>	40	-	(17.347.068.095)
<b>Net cash flows during the year</b>	50	(6.202.868.893)	(16.093.414.807)
<b>Cash and cash equivalents - opening balance</b>	60	35.025.898.191	37.965.257.699
<b>Impact of foreign exchange differences</b>	61	167.184.197	166.381.913
<b>Cash and cash equivalents - closing balance</b>	70	28.990.213.495	22.038.224.805

Prepared by



Le Thi Hoang Ly

Chief Accountant



Tran Thi Phuoc

Da Nang, Oct 24<sup>th</sup> 2025  
Director  
CÔNG TY CỔ PHẦN  
CONTAINER  
MIỀN TRUNG  
P. HAI CHAU - TP. ĐÀ NẴNG  
Đang Tran Gia Thoai



**NOTES TO THE MID-YEAR CONSOLIDATED FINANCIAL STATEMENTS****For the third quarter of 2025**

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

**1. Nature of operations****1.1. Overview**

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 is an independent accounting entity, operating in compliance with the Enterprise Law, its Charter, and other relevant regulations.

**1.2. Principal scope of business:**

- 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.

**1.3. 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	Provision of transportation-related support services	
Qui Nhon Container Joint Stock Company – Subsidiary	83 Hai Ba Trung Street, Quy Nhon Ward, Gia Lai Province	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**

The Company adopts Vietnamese Accounting Standards and Vietnamese Corporate Accounting System as guided in Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/3/2016 providing amendments and supplements to certain articles of Circular No. 200/2014/TT-BTC promulgated by the Ministry of Finance.

These consolidated financial statements are prepared and presented in accordance with Circular No. 202/2014/TT-BTC dated 22/12/2014 issued by the Ministry of Finance.

**4. Summary of significant accounting policies****4.1 Principles and methods for preparing consolidated financial statements**

**NOTES TO THE MID-YEAR CONSOLIDATED FINANCIAL STATEMENTS  
(cont'd)****For the third quarter of 2025**

*(These notes form part of and should be read in conjunction with the accompanying 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 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 accounting period 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.



**NOTES TO THE MID-YEAR CONSOLIDATED FINANCIAL STATEMENTS  
(cont'd)****For the third quarter of 2025**

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

**4.3 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 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 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 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.

**NOTES TO THE MID-YEAR CONSOLIDATED FINANCIAL STATEMENTS  
(cont'd)****For the third quarter of 2025***(These notes form part of and should be read in conjunction with the accompanying consolidated financial statements)****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	05 - 25
Machinery, equipment	05 - 10
Motor vehicles	05 - 10
Office equipment	04 - 10

**4.7 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 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 Payables**

Payables include trade payables and other payables.



## NOTES TO THE MID-YEAR CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

### For the third quarter of 2025

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

- 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 Accrued expenses

Accruals are recognized for amount to be paid in the future for goods and services received, whether or not billed to the Company.

#### 4.11 Loans 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 period 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 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 Recognition of revenue and other income



**NOTES TO THE MID-YEAR CONSOLIDATED FINANCIAL STATEMENTS  
(cont'd)****For the third quarter of 2025***(These notes form part of and should be read in conjunction with the accompanying consolidated financial statements)*

- 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 fiscal years, 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 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 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 Selling expenses, 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 Current corporate income tax expense, 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.

**NOTES TO THE MID-YEAR CONSOLIDATED FINANCIAL STATEMENTS  
(cont'd)****For the third quarter of 2025**

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

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 Financial instruments****Initial recognition***Financial assets*

A financial asset is recognized initially at cost plus transaction costs directly attributable to the acquisition of the asset. The Company's financial assets comprise cash on hand, cash at bank, trade receivables, and other receivables.

*Financial liabilities*

A financial liability is recognized initially at cost plus transaction costs directly attributable to the issuance of such liability. The Company's financial liabilities comprise loans, trade payables, accrued expenses, and other payables.

**Subsequent measurement**

Currently, there has been no requirement for subsequent measurement of financial instruments.

**4.19 Applicable tax rates and charges payable to the State Budget**

- Value-added tax (VAT): A 10% VAT rate is applied to transportation services. From 01/01/2025 to 30/06/2025, this activity was subject to an 8% VAT rate in accordance with Resolution No. 174/2024/QH15 dated 30/11/2024 of the National Assembly and Decree No. 180/2024/NĐ-CP dated 31/12/2024 of the Government.
- Corporate income tax (CIT): A CIT rate of 20% is applied.
- Other taxes and obligations are fulfilled in accordance with the prevailing regulations.

**4.20 Related parties**

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



## 5. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
- Cash in hands	390.815.162	364.125.873
- Cash in bank	16.599.398.333	17.661.772.318
- Cash and cash equivalents	12.000.000.000	17.000.000.000
<b>Total</b>	<b>28.990.213.495</b>	<b>35.025.898.191</b>

## 6. ACCOUNTS RECEIVABLES FROM CUSTOMERS

Unit: VND

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
<b>a. Short- term</b>				
- Carlsberg Vietnam Beer Co., Ltd	4.682.152.895	-	6.160.482.036	-
- Sea & Air Freight International JSC	2.630.453.644	-	2.888.212.740	-
- Maersk Logistics & Services Viet Nam Co., LTD	3.080.280.000	-	6.238.475.000	-
- Cargo Care Logistics Joint Stock Company	1.664.064.000	-	1.139.076.000	-
- IKEA	4.845.386.115	-	3.264.751.139	-
- Others	24.433.537.887	-	16.158.917.833	-
<b>b. Long- term</b>				
<b>Total</b>	<b>41.335.874.541</b>	<b>-</b>	<b>35.849.914.748</b>	<b>-</b>

## c. Trade receivables with related parties

		Closing balance	Opening balance
- Da Nang Port Logistics JSC	Common key management personnel	79.180.000	74.415.000
- Vietnam Container Shipping JSC	Parent Company	11.930.000	25.130.000
- Viconship Ho Chi Minh One Member at Ha Noi Co.LTD	Same parent company	153.385.829	123.626.069
- Viconship Ho Chi Minh One Member Co., Ltd	Same parent company	6.460.000	4.830.000
- Greenport Services One Member Limited Liability Company	Same parent company		11.940.000
- VSC Green Logistics Joint Stock Company	Same parent company	15.610.000	14.760.000
- Green Logistics Centre Joint Stock Company	Same parent company	9.552.000	14.760.000
- VIP Green Port Joint Stock Company	Same parent company		138.150.000
<b>Total</b>		<b>276.117.829</b>	<b>407.611.069</b>

## 7. PREPAID FOR SUPPLIERS

Unit: VND

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
<b>a. Short-term</b>	<b>3.303.764.588</b>	<b>-</b>	<b>260.408.419</b>	<b>-</b>
- VETC Automatic Tolling Co., Ltd	260.060.671	-	188.346.759	-
- En Viet Joint Stock Company	1.038.025.099	-	45.505.689	-
- Hoang Anh - Dat Xanh Da Lat Tourism Joint Stock Company	1.430.270.000	-	-	-
- Others	575.408.818	-	26.555.971	-
<b>Total</b>	<b>3.303.764.588</b>	<b>-</b>	<b>260.408.419</b>	<b>-</b>



## 8. OTHER RECEIVABLES

Unit: VND

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
<b>a. Short-term</b>	<b>12.682.653.164</b>	<b>-</b>	<b>2.468.310.781</b>	<b>-</b>
- Social Insurance	-	-	-	-
- Pledge, mortgage, margin deposit, sec	10.051.000.000	-	-	-
- Advances	707.207.748	-	848.275.023	-
- Accrued interest	-	-	47.816.440	-
- Joint Stock Commercial Bank for Investment and Development of Vietnam	-	-	47.816.440	-
- Others receivables	1.924.445.416	-	1.572.219.318	-
- Frit Hue JSC	259.124.700	-	191.757.999	-
- Baosteel Can Making (Hue)	1.044.630.400	-	714.216.072	-
- Others	620.690.316	-	666.245.247	-
<b>b. Long-term</b>	<b>480.800.000</b>	<b>-</b>	<b>480.800.000</b>	<b>-</b>
- Collaterals, deposits	480.800.000	-	480.800.000	-
<b>Total</b>	<b>13.163.453.164</b>	<b>-</b>	<b>2.949.110.781</b>	<b>-</b>

## 9. BAD DEBT

Unit: VND

	Closing balance		Opening balance	
	Historical cost	Amount receivable	Historical cost	Amount receivable
- Total amount receivables whether overdue or undue but having low recovering ability	<b>1.096.175.441</b>	<b>-</b>	<b>645.864.521</b>	<b>-</b>
<b>Details</b>				
- 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	-	450.332.920	-
- Others	69.870.901	-	69.892.901	-
<b>Total</b>	<b>1.096.175.441</b>	<b>-</b>	<b>645.864.521</b>	<b>-</b>

## 10. INVENTORIES

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Historical cost	Provision	Historical cost	Provision
- Material	1.691.528.500	-	3.093.958.638	-
<b>Total</b>	<b>1.691.528.500</b>	<b>-</b>	<b>3.093.958.638</b>	<b>-</b>

\* 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.

## 11. LONG-TERM UNFINISHED ASSETS

	Closing balance		Opening balance	
	VND		VND	
- Transportation management software	413.200.000	-	258.250.000	-
<b>Total</b>	<b>413.200.000</b>	<b>-</b>	<b>258.250.000</b>	<b>-</b>

**12. INCREASE / DECREASE IN TANGIBLE FIXED ASSETS**

Unit: VND

Items	Building and architectre	Machinery and Equipment	Transportation	Management tools	Total
<b>Historical costs</b>					
<b>Opening balance</b>	11.820.769.112	33.000.000	117.489.137.240	212.931.091	129.555.837.443
Increases	-	-	-	85.500.000	85.500.000
- <i>Purchases</i>	-	-	-	85.500.000	85.500.000
Decreases	-	-	(25.000.000)	-	(25.000.000)
- <i>Liquidation</i>	-	-	(25.000.000)	-	(25.000.000)
<b>Closing balance</b>	11.820.769.112	33.000.000	117.464.137.240	298.431.091	129.616.337.443
<b>Accumulated depreciation</b>					
<b>Opening balance</b>	8.248.447.389	33.000.000	76.897.963.425	173.805.211	85.353.216.025
Increases	352.162.242	-	6.573.224.084	17.384.237	6.942.770.563
- <i>Depreciation</i>	352.162.242	-	6.573.224.084	17.384.237	6.942.770.563
Decreases	-	-	(25.000.000)	-	(25.000.000)
- <i>Liquidation</i>	-	-	(25.000.000)	-	(25.000.000)
<b>Closing balance</b>	8.600.609.631	33.000.000	83.446.187.509	191.189.448	92.270.986.588
<b>Remaining value</b>					
Opening of the year	3.572.321.723	-	40.591.173.815	39.125.880	44.202.621.418
<b>Closing of the year</b>	3.220.159.481	-	34.017.949.731	107.241.643	37.345.350.855

- The remaining value at the end of the period of tangible fixed assets under mortgage: VND 0

- Tangible fixed assets at the end of the period that have been fully depreciated but are still in use: VND 33.037.491.520

**13. INCREASE /DECREASE IN INTANGIBLE FIXED ASSETS**

Unit: VND

Items	Land use rights	Accounting Software	Copyright, patent	Total
<b>Historical costs</b>				
<b>Opening balance</b>		328.500.000	-	328.500.000
Increases	-	-	-	-
- <i>Purchases</i>				-
- <i>Other decreases</i>		-	-	-
<b>Closing balance</b>	-	328.500.000	-	328.500.000
<b>Accumulated depreciation</b>				
<b>Opening balance (*)</b>		85.921.875		85.921.875
Increases	-	59.765.625	-	59.765.625
- <i>Depreciation</i>		59.765.625	-	59.765.625
- <i>Other increases</i>				-
Decreases	-	-	-	-
<b>Closing balance</b>	-	145.687.500	-	145.687.500
<b>Remaining value</b>				
<b>Opening of the year (*)</b>		242.578.125	-	242.578.125
<b>Closing of the year</b>	-	182.812.500	-	182.812.500

- 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 are still in use: VND 66.000.000



**14. PREPAID EXPENSES**

	Closing balance	Opening balance
	VND	VND
<b>a. Short-term</b>	<b>2.463.847.713</b>	<b>1.279.343.817</b>
- Renovation costs of Hoa Cam ICD	156.746.564	-
- Infrastructure usage fees of Hoa Cam ICD	84.105.000	-
- Short-term land lease expense	1.200.000.000	-
- Insurance expenses	170.259.935	-
- Tools waiting allocation	852.736.214	1.279.343.817
<b>b. Long-term</b>	<b>1.437.650.073</b>	<b>1.773.448.471</b>
- Tools waiting allocation	72.125.073	46.460.971
- Land rental cost	1.365.525.000	1.726.987.500
<b>Total</b>	<b>3.901.497.786</b>	<b>3.052.792.288</b>

**15. TRADE PAYABLES**

	Closing balance		Opening balance	
	Book value	Amount payable	Book value	Amount payable
	VND	VND	VND	VND
<b>Short-term</b>	<b>18.330.248.820</b>	<b>18.330.248.820</b>	<b>21.609.684.792</b>	<b>21.609.684.792</b>
- Petroleum Region V Company Limited	1.887.010.570	1.887.010.570	1.875.470.897	1.875.470.897
- Da Nang Port JSC	2.359.997.703	2.359.997.703	2.633.496.723	2.633.496.723
- Marine Connections Vietnam Company Lmt	1.843.474.110	1.843.474.110	1.843.474.110	1.843.474.110
- Others	12.239.766.437	12.239.766.437	15.257.243.062	15.257.243.062
<b>Total</b>	<b>18.330.248.820</b>	<b>18.330.248.820</b>	<b>21.609.684.792</b>	<b>21.609.684.792</b>

**Trade payables with related parties**

	Relationship	Closing balance	Opening balance
		VND	VND
- Viconship Ho Chi Minh One Member Co., Ltd	Same Parent company	55.392.000	4.052.800
- Viconship Ho Chi Minh One Member at Ha Noi Co., Ltd	Same Parent company	23.198.400	244.758.000
- Blue Star Marine Transport One Member Limited Liability Company	Same Parent company	40.370.400	
- Da Nang Port Logistics JSC	Common key management personnel	47.364.128	108.800.700
<b>Total</b>		<b>166.324.928</b>	<b>357.611.500</b>

**16. ADVANCES FROM CUSTOMERS**

	Closing balance		Opening balance	
	Value	Amount payable	Value	Amount payable
	VND	VND	VND	VND
<b>Short-term</b>	<b>6.223.904</b>	<b>6.223.904</b>	<b>139.332.563</b>	<b>139.332.563</b>
- Others	6.223.904	6.223.904	139.332.563	139.332.563
<b>Total</b>	<b>6.223.904</b>	<b>6.223.904</b>	<b>139.332.563</b>	<b>139.332.563</b>

## 17. TAXES AND OTHER PAYABLES TO STATE

### a. Payables

Unit: VND

Description	Opening balance	Payable during the year	Paid during year	Closing balance
Value added tax	34.352.018	1.700.982.735	1.405.020.274	330.314.479
Corporate income tax	917.966.012	2.597.819.844	2.679.707.281	836.078.575
Personal income tax	-	-	-	-
Land tax and rent fee	-	146.285.913	146.285.913	-
Environmental protection	-	-	-	-
Other taxes	-	6.000.000	6.000.000	-
Fees, charges and other payables	-	-	-	-
<b>Total</b>	<b>952.318.030</b>	<b>4.451.088.492</b>	<b>4.237.013.468</b>	<b>1.166.393.054</b>

### b. Receivable

Description	Opening balance	Payable during the year	Paid during year	Closing balance
Corporate income tax	32.123.005	32.123.005	-	-
Personal income tax	65.745.010	794.585.151	822.020.552	93.180.411
<b>Cộng</b>	<b>97.868.015</b>	<b>826.708.156</b>	<b>822.020.552</b>	<b>93.180.411</b>

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.

## 18. ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
<b>a. Short-term</b>	<b>1.754.015.000</b>	<b>-</b>
- Customer event organization expenses	946.750.000	-
- Vehicle accident handling expenses	450.000.000	-
- Cost of purchasing tools and spare parts for vehicle repair	97.265.000	-
- Repair cost of GHL yard pavement	100.000.000	-
- Other expenses	160.000.000	-
<b>Total</b>	<b>1.754.015.000</b>	<b>-</b>

## 19. OTHER PAYABLES

	Closing balance VND	Opening balance VND
<b>a. Short-term</b>	<b>2.626.648.556</b>	<b>1.899.734.274</b>
- Union funds	516.324.298	721.740.702
- Short-term collateral, deposits	325.000.000	547.000.000
- Other Payables	1.785.324.258	630.993.572
<b>b. Long-term</b>	<b>-</b>	<b>-</b>
<b>c. Outstanding overdue debts</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2.626.648.556</b>	<b>1.899.734.274</b>

**CENTRAL CONTAINER JOINT STOCK COMPANY**

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

**Mid-year consolidated financial statements**  
The third quarter of 2025

**20. BORROWINGS AND FINANCE LEASE LIABILITIES**

20. BORROWINGS AND FINANCE LEASE LIABILITIES							Unit: VND
	Closing balance		In the period		Opening balance		
	Value	Amount payable	Increase	Decrease	Value	Amount payable	
<b>a. Short-term</b>	-	-	7,000,000,000	7,000,000,000	0	0	0
Short-term loans							
Short-term debts	-	-	7,000,000,000	7,000,000,000	0	0	0
- <i>Container Viet Nam JSC(*)</i>	-	-	7,000,000,000	7,000,000,000	0	0	0
<b>b. Long-term</b>	-	-	-	-	0	0	0
- <i>Container Viet Nam JSC</i>	-	-		0	0	0	0
<b>Total</b>	-	-	7,000,000,000	7,000,000,000	0	0	0

- (\*) Contract for receiving capital support No. 01/HTV/VSC\_VSM/2025 dated March 27, 2025 between Central Container Joint Stock Company (the recipient of capital) and Vietnam Container Joint Stock Company (capital support party);
- The support limit is VND 7.000.000.000 (Seven billion Vietnamese dong).
  - The support period is 12 months from the first disbursement date.
  - Principal is paid once every 01 months and is paid in 12 installments.
  - Fixed interest rate: 6.0% per year.
  - The balance at September 30, 2025 is VND 0



**CENTRAL CONTAINER JOINT STOCK COMPANY**

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

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**21. OWNER'S EQUITY**

**a. Owner's equity fluctuation table**

Unit: VND

	Owner's equity	Other owner's equity	Investment and Development fund	Undistributed profit after tax	Profit of shareholders non-	Total
<b>Opening balance in last year</b>	<b>33.549.960.000</b>	<b>1.382.700.000</b>	<b>26.457.385.910</b>	<b>1.996.946.480</b>	<b>18.045.593.843</b>	<b>81.432.586.233</b>
- Net revenue				82.837.804	12.249.874.740	12.332.712.544
- Appropriate funds			5.896.715.248	(13.511.952)	(7.050.203.296)	(1.167.000.000)
- Dividend				(57.915.000)	(4.025.995.200)	(4.083.910.200)
- Provision for the reward fund of the Board of Directors and the Supervisory Board					(584.000.000)	(584.000.000)
<b>Closing balance in last year</b>	<b>33.549.960.000</b>	<b>1.382.700.000</b>	<b>32.354.101.158</b>	<b>2.008.357.332</b>	<b>18.635.270.087</b>	<b>87.930.388.577</b>
<b>Opening balance in this year</b>	<b>33.549.960.000</b>	<b>1.382.700.000</b>	<b>32.354.101.158</b>	<b>2.008.357.332</b>	<b>18.635.270.087</b>	<b>87.930.388.577</b>
- Net revenue				163.768.631	9.196.292.474	9.360.061.105
- Appropriate investment and development fund					-	-
- Dividend	16.774.790.000				(16.774.790.000)	-
- Appropriate bonus and welfare fund				(8.100.000)	(1.191.900.000) -	(1.200.000.000)
- Appropriate bonus to Board of Directors and Supervisory Board					(478.000.000)	(478.000.000)
<b>Closing balance in this year</b>	<b>50.324.750.000</b>	<b>1.382.700.000</b>	<b>32.354.101.158</b>	<b>2.164.025.963</b>	<b>9.386.872.561</b>	<b>95.612.449.682</b>

**b. Details of owner's equity**

	Closing balance	Opening balance
	VND	VND
Vietnam Container Shipping JSC	32.711.250.000	21.807.500.000
Others	17.613.500.000	11.742.460.000
<b>Total</b>	<b>50.324.750.000</b>	<b>33.549.960.000</b>

**c. Other transaction on equity**

	This period	Last period
	VND	VND
- Paid in capital		
+ <i>Beginning of year</i>	33.549.960.000	33.549.960.000
+ <i>Increases</i>	16.774.790.000	
+ <i>End of year</i>	50.324.750.000	33.549.960.000

**d. Shares**

	Closing balance	Opening balance
	VND	VND
Number of issued stocks	5.032.475	3.354.996
Number of sold stocks	5.032.475	3.354.996
+ <i>Common stocks</i>	5.032.475	3.354.996
Number of redeemed shares (treasury shares)		
Number of outstanding stocks	5.032.475	3.354.996
+ <i>Common stocks</i>	5.032.475	3.354.996

\* Par value of outstanding stock: VND 10.000

**e. The Company's fund**

	Closing balance	Opening balance
	VND	VND
<b>Investment and Development fund</b>	<b>32.354.101.158</b>	<b>32.354.101.158</b>
<i>In which: Investment fund for production development</i>	32.354.101.158	32.354.101.158
<b>Total</b>	<b>32.354.101.158</b>	<b>32.354.101.158</b>

**22. OFF-BALANCE SHEET ITEMS**

	Closing balance	Opening balance
	USD	USD
<b>a. Foreign currencies</b>		
- United States Dollar (USD)	266.078,15	156.549,33

**23. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES**

	This period	Last period
	VND	VND
<b>Net revenue</b>	<b>74.971.415.342</b>	<b>77.808.387.338</b>
Revenue from service providers	74.971.415.342	77.808.387.338

**24. COST OF GOODS SOLD**

	This period VND	Last period VND
The cost of services provided	67.095.652.272	69.575.046.655
<b>Total</b>	<b>67.095.652.272</b>	<b>69.575.046.655</b>

**25. REVENUE FROM FINANCIAL ACTIVITIES**

	This period VND	Last period VND
Interest from deposits, loans	62.987.844	17.477.754
Exchange rate difference	285.796	-
<b>Total</b>	<b>63.273.640</b>	<b>17.477.754</b>

**26. FINANCIAL EXPENSES**

	This period VND	Last period VND
Interest expenses		60.943.171
Exchange rate difference	287.441	8.760.616
Other expenses		
<b>Total</b>	<b>287.441</b>	<b>69.703.787</b>

**27. OTHER INCOME**

	This period VND	This period VND
- Liquidation of fixed assets		65.454.545
- Others	48.622.553	51.665.909
<b>Total</b>	<b>48.622.553</b>	<b>117.120.454</b>

**28. OTHER EXPENSES**

	This period VND	This period VND
- Others	86	69.000.000
<b>Total</b>	<b>86</b>	<b>69.000.000</b>

**29. SELLING, GENERAL & ADMINISTRATION EXPENSES**

	This period VND	Last period VND
<b>a. Selling expenses</b>	<b>1.187.052.000</b>	<b>943.511.860</b>
- Employment expenses	1.187.052.000	943.511.860
- Other expenses		
<b>a. GENERAL &amp; ADMINISTRATION EXPENSES</b>	<b>2.915.050.695</b>	<b>2.959.378.952</b>
- Raw material expenses	171.914.291	227.057.491
- Employment expenses	1.398.881.000	1.291.376.140
- Assets accumulated depreciation expenses	180.974.439	156.708.915
- Tax, fee	36.367.776	35.174.219
- External service expenses	692.125.239	962.832.570
- Other expenses by cash	164.588.198	286.229.617
- Provision expenses	270.199.752	
	<b>4.102.102.695</b>	<b>3.902.890.812</b>



## 30. CURRENT CORPORATE INCOME TAX EXPENSES

	This period VND	Last period VND
- Corporation Tax expense calculated on current taxable income this period	841.182.379	927.505.569
Adjust the corporate income tax expense of the previous years to the current income tax expense this year	-	-
<b>Total Current corporate income tax expenses</b>	<b>841.182.379</b>	<b>927.505.569</b>

Prepared by



Le Thi Hoang Ly

Chief Accountant



Tran Thi Phuoc

Da Nang, Oct 24<sup>th</sup> 2025

Director

Đặng Tran Gia Thoai

