

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

ADDRESS: NO. 5 LOT 2B NEW URBAN AREA INTERSECTION 5 CAT BI AIRPORT

NGO QUYEN WARD, HAI PHONG CITY

INTERIM BALANCE SHEET

At December 30, 2025

Unit of measure: Dong

ASSET	Code	Theory bright	Quarter-end numbers	First number of the year
1	2	3		
A. SHORT-TERM ASSETS	100		140.787.248.557	136.896.926.111
I. Cash and cash equivalents	110		2.319.385.954	2.663.741.619
1. Cash	111	V.1	2.319.385.954	2.663.741.619
2. Cash equivalents	112		-	
II. Short-term financial investment	120	V.2	125.400.000.000	121.200.000.000
1. Trading securities	121		-	
2. Provision for devaluation of trading securities	122		-	
3. Investment held until maturity	123		125.400.000.000	121.200.000.000
III. Short-term receivables	130		2.450.709.595	2.156.399.983
1. Short-term receivables from customers	131	V.3	1.539.589.436	1.490.088.969
2. Short-term advance payments to sellers	132		114.373.272	143.275.317
3. Short-term internal receivables	133			
4. Receivable according to construction contract plan progress	134		-	
5. Receivables from short-term loans	135		-	
6. Other short-term receivables	136	V.4	2.240.464.037	1.966.752.847
7. Provision for short-term doubtful receivables (*)	137		(1.443.717.150)	(1.443.717.150)
8. Missing assets awaiting resolution	139	V.5	-	
IV. Inventory	140	V.7	83.458.284	83.458.284
1. Inventory	141		83.458.284	83.458.284
2. Provision for devaluation of inventory (*)	149		-	
V. Other short-term assets	150		10.533.694.724	10.793.326.225
1. Short-term prepaid expenses	151	V.13	-	
2. VAT is deductible	152		10.533.694.724	10.739.291.073
3. Taxes and State receivables	153		-	54.035.152
4. Transactions to buy and sell Government bonds	154		-	
5. Other short-term assets	155	V.14	-	
B. LONG-TERM ASSETS	200		40.499.038.716	41.371.086.182
I. Long-term receivables	210		-	0
1. Long-term receivables from customers	211	V.3	-	
2. Long-term advance payments to sellers	212		-	
3. Business capital of affiliated units	213		-	
4. Long-term internal receivables	214		-	
5. Receivables from long-term loans	215		-	
6. Other long-term receivables	216		-	0
7. Provision for long-term doubtful receivables (*)	219	V.4	-	
II. Fixed assets	220		11.114.257.729	11.174.239.435
1. Tangible fixed assets	221	V.9	3.858.961.729	3.918.943.435
- Original price	222		5.425.233.348	5.425.233.348

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ASSET	Code	Theory bright	Quarter-end numbers	First number of the year
- Accumulated depreciation value (*)	223		(1.566.271.619)	(1.506.289.913)
2. Financial leased fixed assets	224	V.11	-	
- Original price	225		-	
- Accumulated depreciation value (*)	226		-	
3. Intangible fixed assets	227	V.10	7.255.296.000	7.255.296.000
- Original price	228		7.310.296.000	7.310.296.000
- Accumulated depreciation value (*)	229		(55.000.000)	(55.000.000)
III. Investment real estate	230	V.12	29.142.553.096	29.803.722.274
- Original price	231		30.684.415.596	30.684.415.596
- Accumulated depreciation value (*)	232		(1.541.862.500)	(880.693.322)
IV. Long-term unfinished assets	240	V.8	-	-
1. Long-term unfinished production and business expenses	241			
2. Construction in progress costs	242			
V. Long-term financial investment	250	V.2		
1. Invest in subsidiaries	251			
2. Invest in joint ventures and affiliated companies	252			
3. Investing capital in other units	253			
4. Provision for long-term financial investments (*)	254			
5. Investment held until maturity	255			
VI. Other long-term assets	260		242.227.891	393.124.473
1. Long-term prepaid expenses	261	V.13	242.227.891	393.124.473
2. Deferred tax assets	262	V.24	-	
3. Equipment, supplies, and long-term replacement parts	263		-	
4. Other long-term assets	268	V.14	-	
TOTAL ASSETS (270 = 100 + 200)	270		181.286.287.273	178.268.012.293
CAPITAL RESOURCES				
C. LIABILITIES	300		2.592.010.763	2.501.059.408
I. Short-term debt	310		1.811.116.763	1.720.165.408
1. Short-term payables to suppliers	311	V.16	340.787.653	520.527.570
2. Buyer pays short-term in advance	312		-	
3. Taxes and other amounts payable to the State	313	V.17	516.252.452	188.732.211
4. Must pay employees	314		236.182.749	190.768.120
5. Short-term payable expenses	315	V.18	70.701.496	117.460.400
6. Short-term internal payables	316		-	
7. Payable according to construction contract plan progress	317		-	
8. Short-term unearned revenue	318	V.20	263.454.540	188.181.815
9. Other short-term payables	319	V.19	102.292.687	98.164.280
10. Short-term financial lease loans and debt	320	V.15		

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Unit of measure: Dong

ASSET	Code	Theory bright	Quarter-end numbers	First number of the year
11. Provision for short-term payables	321	V.23	-	
12. Bonus and welfare fund	322		281.445.186	416.331.012
13. Price stabilization fund	323		-	
14. Transactions to buy and sell Government bonds	324		-	
II. Long-term debt	330		780.894.000	780.894.000
1. Long-term payables to suppliers	331	V.16	-	
2. Buyer pays in advance long term	332		-	
3. Long-term costs	333		-	
4. Internally payable business capital	334		-	
5. Long-term internal payables	335		-	
6. Long-term unearned revenue	336	V.20	-	
7. Other long-term payables	337	V.19	780.894.000	780.894.000
8. Long-term financial lease loans and debt	338	V.15	-	
9. Convertible bonds	339	V.21	-	
10. Preferred shares	340	V.22	-	
11. Deferred income tax payable	341	V.24	-	
12. Long-term provisions for payables	342	V.23	-	
13. Science and technology development fund	343		-	
D. OWNER'S CAPITAL	400		178.694.276.510	175.766.952.885
I. Equity	410	V.25	178.694.276.510	175.766.952.885
1. Owner's capital contribution	411		86.000.000.000	86.000.000.000
- Common shares have voting rights	411a		86.000.000.000	86.000.000.000
- Preferred shares	411b		-	
2. Share capital surplus	412		5.007.985.000	5.007.985.000
3. Bond conversion option	413		-	
4. Other capital of the owner	414		-	
5. Treasury shares	415		-	
6. Difference in asset revaluation	416	V.26	-	
7. Exchange rate difference	417	V.27	-	-
8. Development investment fund	418		11.496.562.246	11.496.562.246
9. Fund to support business arrangements	419		-	
9. Other funds belong to equity	420		-	
10. Undistributed after-tax profits	421		76.189.729.264	73.262.405.639
- Undistributed PAT accumulated to the end of the previous period	421a		73.262.405.639	71.107.697.682
- Undistributed NPAT this period	421b		2.927.323.625	2.154.707.957
11. Sources of investment capital for basic construction	422		-	
II. Other sources of funding and funds	430		0	0
1. Funding source	431	V.28		

INTERIM BALANCE SHEET

At December 30, 2025

Unit of measure: Dong

ASSET	Code	Theory bright	Quarter-end numbers	First number of the year
2. Funding source has formed fixed assets	432		0	
			0	
TOTAL CAPITAL (440 = 300+ 400)	440		181.286.287.273	178.268.012.293

FOUNDER/CHIEF ACCOUNTANT

Trần Thị Thanh Nhàn

Hai Phong, October 15, 2025

DIRECTOR



Trần Trọng Tâm

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MID-YEAR BUSINESS RESULTS REPORT
THIRD QUARTER OF 2025

Target	Code	Theory bright	Third quarter		Accumulated from the beginning of the year to the end of this quarter	
			This period	Last period	This year	Last year
1	2	3	4		6	
1. Revenue from sales and service provision	1	VI.1	1.024.703.426	909.527.731	2.957.635.756	2.458.521.278
2. Revenue deductions	2	VI.2				
3. Net revenue from sales and service provision (10=01-02)	10		1.024.703.426	909.527.731	2.957.635.756	2.458.521.278
4. Cost of goods sold	11	VI.3	558.841.712	506.901.499	1.511.482.393	2.183.238.482
5. Gross profit on sales and service provision (20=10-11)	20		465.861.714	402.626.232	1.446.153.363	275.282.796
6. Revenue from financial activities	21	VI.4	1.870.585.733	1.484.087.133	5.485.689.208	5.508.072.172
7. Financial costs	22	VI.5				
<i>In which: Loan interest expenses</i>	23					
8. Sales expenses	25	VI.8			33.925.070	
9. Business management costs	26	VI.8	1.036.982.443	958.389.231	3.231.875.312	3.634.650.060
10. Net profit from business activities [30=20+(21-22)-(25+26)]	30		1.299.465.004	928.324.134	3.666.042.189	2.148.704.908
11. Other income	31	VI.6			17.422	630.000
12. Other costs	32	VI.7		1	2.404.328	310.327.377
13. Other profits (40 = 31 - 32)	40			1	(2.386.906)	(309.697.377)
14. Total accounting profit before tax (50 = 30 + 40)	50		1.299.465.004	928.324.133	3.663.655.283	1.839.007.531
15. Current corporate income tax expenses	51	VI.10	259.893.602	185.664.827	736.331.658	360.120.312
16. Deferred corporate income tax expense	52	VI.11				
17. Profit after corporate income tax (60=50-51-52)	60		1.039.571.402	742.659.306	2.927.323.625	1.478.887.219
18. Basic earnings per share	70		115	86	340	172

FOUNDER/CHIEF ACCOUNTANT

Trần Thị Thanh Nhàn

M.S.D.N: 0240 Phong, October 15, 2025

DIRECTOR



Trần Trọng Tâm

INTERIM CASH FLOW REPORT

(According to the indirect method)

THIRD QUARTER OF 2025

Target	Code	Accumulated from the beginning of the year to the end of this quarter	
		This year	Last year
I. Cash flow from business activities		-	-
1. Profit before tax	01	3.663.655.283	1.839.007.531
2. Adjustments for clauses			-
- Depreciation of fixed assets	02	721.150.884	784.723.636
- Provisions/reversions	03	-	-
- Exchange rate difference gain/Loss due to revaluation	04	(66.082.327)	(119.036.251)
- Profits and losses from investment activities	05	(5.419.175.853)	(4.302.779.539)
- Loan interest expenses	06	-	-
- Other adjustments	07	-	-
3. Profit from operating activities before changes in working capital	08	(1.100.452.013)	(1.798.084.623)
- Increase and decrease accounts receivable	09	228.882.614	4.676.001.825
- Increase or decrease inventory	10	-	53.557.820
- Increase or decrease in payables (Excluding loan interest payable and corporate income tax payable)	11	(100.727.263)	(3.171.669.581)
- Increase or decrease prepaid costs	12	150.896.582	711.253.169
- Increase and decrease in trading securities	13	-	-
- Loan interest paid	14	-	-
- Corporate income tax paid	15	(418.473.350)	(9.534.359.843)
- Other revenues from business activities	16	-	-
- Other expenses for business activities	17	(134.885.826)	(72.920.000)
Net cash flow from operating activities	20	(1.374.759.256)	(9.136.221.233)
II. Cash flow from investment activities			
1. Money spent on purchasing and constructing fixed assets and other long-term assets	21	-	(5.540.839.300)
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22		59.678.682.826
3. Money spent on lending and purchasing debt instruments of other units	23	(187.100.000.000)	(176.800.000.000)
4. Money recovered from loans and resale of debt instruments of other units	24	182.900.000.000	125.100.000.000
5. Cash spent on investing capital in other units	25		
6. Proceeds recovered from investment in capital contributions to other units	26		
7. Loan interest income, dividends and profits are distributed	27	5.192.008.184	3.373.861.182
Net cash flow from investing activities	30	992.008.184	5.811.704.708
III. Cash flow from financial activities		-	
1. Proceeds from issuing shares and receiving capital contributions from owners	31		
2. Money to return contributed capital to owners, buy back issued shares of the enterprise	32		
3. Proceeds from borrowing	33		
4. Loan principal repayment	34		
5. Financial lease principal repayment	35		
6. Dividends and profits paid to owners	36		(7.740.000.000)
Net cash flow from financial activities	40		(7.740.000.000)
Net cash flow for the period (50 = 20+30+40)	50	(382.751.072)	(11.064.516.525)
Cash and cash equivalents at the beginning of the period	60	2.663.741.619	17.141.970.723
Effects of changes in foreign currency exchange rates	61	38.395.407	63.075.296
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	2.319.385.954	6.140.529.494

FOUNDER/CHIEF ACCOUNTANT



Trần Thị Thanh Nhàn



DIRECTOR

Trần Trọng Tâm

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NOTES TO SELECTED FINANCIAL STATEMENTS

THIRD QUARTER OF 2025

I - CHARACTERISTICS OF ENTERPRISES' OPERATION

1- Form of capital ownership: Joint stock company

2- Business field: marine transportation and transportation services

3- Business line:

- Transportation and goods transportation services domestically and internationally;
- Shipping agency, brokerage and ship supply services;
- Real estate rental business

4- Characteristics of the business's operations during the accounting period that affect the Financial Statements of the Second Quarter of 2025

In the third quarter of 2025, the Company's main business is office leasing. Currently, the occupancy rate is 100% of the total rental area. The external ship chartering activity has not been implemented as planned due to a sharp decrease in customer transportation demand, the quantity of goods is not enough to make one trip per month, so it is not possible to charter a specialized ship. The fact that the company no longer has its own fleet reduces the initiative in arranging ships to suit customer requirements.

In this quarter, the Company's revenue from office rental activities was VND 1,024 billion. Financial revenue is VND 1.87 billion. Pre-tax profit reached VND 1,29 billion.

Number of employees as of December 30, 2025 is 08 people

II – ACCOUNTING PERIOD, CURRENCY UNITS USED IN ACCOUNTING:

1- Annual accounting period: The annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year.

2-Currency unit used in accounting: Vietnam Dong.

III – APPLICABLE ACCOUNTING STANDARDS AND REGIME:

1- Applied accounting regime: The Company applies the Enterprise Accounting Regime issued under Circular 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the Enterprise Accounting Regime.

2- Declaration of compliance with Accounting Standards and Accounting Regime:

Financial reports are prepared and presented in accordance with the provisions of each standard and circular guiding the implementation of standards and the current accounting regime.

3- Accounting form applied: Computerized accounting

IV – APPLICABLE ACCOUNTING POLICIES

1- Types of exchange rates applied in accounting:

Economic transactions arising in foreign currency are recorded in accounting books and prepare financial reports in the currency unit of Vietnam Dong. The conversion of foreign currency into Vietnam Dong is based on the actual exchange rate. economic and accounting exchange rates.

The actual exchange rate when buying and selling foreign currencies is the exchange rate signed in the foreign currency trading contract between the enterprise and the bank.

The actual transaction rate when contributing capital or receiving contributed capital is the buying exchange rate of the Bank where the enterprise opens an account to receive capital from investors at the date of capital contribution.

The actual transaction exchange rate when recording receivables, asset purchase transactions, and immediate payment expenses in foreign currency is the buying exchange rate of Vietnam Bank for Industry and Trade.

The actual transaction exchange rate when recording liabilities in foreign currency is the selling exchange rate of Vietnam Bank for Industry and Trade.

The actual transaction rate when re-evaluating monetary items denominated in foreign currencies classified as assets: is the foreign currency buying rate of the Bank for Industry and Trade of Vietnam at the time of preparing the Financial Statement. For foreign currency deposits in banks, the exchange rate upon re-evaluation is the foreign currency buying rate of that bank itself.

Actual transaction exchange rate when re-evaluating monetary items of foreign currency origin classified as liabilities: is the foreign currency selling rate of Vietnam Bank for Industry and Trade at the time of preparing the Financial Statement.

The actual recorded exchange rate is the exchange rate when collecting receivables, deposits, deposits or paying payables in foreign currency, determined according to the exchange rate at the time the transaction occurs. birth or at the time of final reassessment of each subject.

The moving weighted average book exchange rate is the exchange rate used at the Credit side of the money account when paying money in foreign currency.

2- Principles for recording cash and cash equivalents:

Cash and cash equivalents include cash on hand, demand deposits at banks, short-term investments with a maturity of no more than 3 months that can be easily converted into a fixed amount. fixed amount and without much risk of conversion into cash from the date of purchase to the reporting time.

The principle of recording cash equivalents is consistent with the provisions of Accounting Standards "Cash flow statement".

3- Principles of accounting for financial investments:

a) Trading securities:

Trading securities are recorded at cost, including purchase price plus purchase costs (if any). The original price of trading securities is determined according to the fair value of the payments at the time the transaction occurs.

The time to record trading securities is the time the enterprise has ownership: Listed securities are recorded at the time of order matching (T+0); Unlisted securities are recorded at the time of official ownership according to the provisions of law.

At the end of the accounting period, if the market value of trading securities falls below the original cost, the enterprise makes a provision for decline in trading securities prices.

b) Investments held to maturity:

The carrying value of held-to-maturity investments is the original cost

When there is solid evidence that part or all of the investment may not be recoverable such as the issuer of the instrument being insolvent or bankrupt..., accountants conduct an assessment of recoverability. Determine the recoverable value of the investment, record the difference between the recoverable value and the book value of that investment as a loss and account it to financial operating expenses. main period.

Investments classified as foreign currency monetary items are revalued at the time of preparing the Financial Statements.

c) Loans

Loans are recorded at cost.

Loans classified as foreign currency monetary items are revalued at the time of preparing the Financial Statements.

d) Investments in subsidiaries, joint ventures, and associates:

- Principles for recording investments in Subsidiaries according to Standard No. 25, Associate Companies according to Standard No. 07, Jointly controlled business establishments according to Standard No. 08.

The book value of capital investments in other entities is the original cost, including the purchase price plus costs directly related to the investment.

4 - Principles of accounts receivable accounting

Receivables are tracked in detail for each subject, by currency and by original term and remaining term at the time of reporting.

Receivables that meet the definition of foreign currency monetary items are revalued at the buying exchange rate of the Vietnam Bank for Industry and Trade at the time of preparing the Financial Statements.

Receivables recorded do not exceed their recoverable value.

Provision for bad debts is made for each bad debt based on the overdue age of the debts or the expected level of loss that may occur.

5- Principles for recording inventory

Inventories are calculated at cost. In case the net realizable value is lower than the original price, the inventory is calculated according to the net realizable value.

Inventory value is determined according to the weighted average method.

Inventory accounting method: regular declaration

Provision for devaluation of inventory is established at the end of the period as the difference between the original price of inventory and the net realizable value. The method of setting up provisions for devaluation of inventory is to set up according to the difference between the amount of provisions that must be made this year compared to the amount of provisions that have not been used up in the previous year, leading to additional or reversal this year.

Inventory management according to Accounting Standard No. 02 "Inventories"

6- Principles for recording and depreciating fixed assets, financial lease fixed assets, and investment real estate:

- Principles for recognizing tangible and intangible fixed assets: According to accounting standards 03, 04 and circular guiding the implementation of standards TT 89/2002/TT-BTC dated October 9, 2002 of the Ministry of Finance; Circular 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance. Record tangible fixed assets and intangible fixed assets at historical cost. In the Balance Sheet, tangible and intangible fixed assets are reflected according to 3 indicators: Original price, accumulated depreciation, and remaining value.

- Depreciation method and useful life of tangible and intangible fixed assets: Depreciate fixed assets according to the straight-line method and determine the useful life of fixed assets in accordance with Circular 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.

- Principles for recording financial lease fixed assets: according to standard No. 06; Circular guiding standards No. 105/2003/TT-BTC dated November 4, 2003 of the Ministry of Finance.

- Principles for recording investment real estate: according to Standard No. 05- Investment real estate and Circular guiding standards No. 23/2005/TT-BTC - March 30, 2005 of the Ministry of Finance. Record investment real estate at cost.

- Principles and methods of depreciation of investment real estate: depreciation of fixed assets according to the straight-line method and determination of useful life of fixed assets comply with Circular 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance

7- Principles of accounting for prepaid expenses

Prepaid expenses that are only related to business expenses during the year are recorded as short-term prepaid expenses and are included in business expenses in the fiscal year.

Large expenses incurred, related to many accounting periods such as: tools and supplies of great value, major repair costs of fixed assets incurred once for 1 period are accounted for as expenses. Long-term prepaid fees are gradually allocated to business expenses within a maximum of 3 years.

Accountants base on the nature and level of each type of cost to choose appropriate allocation criteria.

Prepaid expenses are gradually allocated to business expenses according to the straight-line method.

The accountant keeps track of each prepaid expense in detail according to each prepayment period that has been incurred, allocated, and the remaining amount not yet allocated to expenses.

Method and time of goodwill allocation: None.

8- Principles of accounting for liabilities

Payables are classified according to the following principles: Payables to sellers include trade payables arising from purchases of goods, services, and assets; Internal payables include payables between superior units and subordinate units without dependent accounting legal status; Other payables include non-commercial payables, not related to transactions of buying, selling or providing goods and services.

Liabilities are tracked in detail for each original term, remaining term at the time of reporting, and detailed tracking for each object and each type of currency.

Liabilities that meet the definition of foreign currency monetary items are revalued at the selling exchange rate of the Bank for Industry and Trade of Vietnam at the time of preparing the Financial Statements.

Liabilities recorded are not lower than payment obligations.

9- Principles for recording loans and financial lease liabilities

Loans and financial lease debt are tracked in detail for each subject, each loan contract, each type of loan asset and are tracked in detail in the original currency.

When preparing financial statements, the balance of loans and financial lease debt in foreign currency is re-evaluated according to the bank's selling exchange rate at the time of preparing the financial statement.

10- Principles for recording and capitalizing borrowing costs:

Accounting policies applied to borrowing costs: Follow standard 16 "Borrowing costs": Borrowing costs are recorded in production and business expenses in the period in which they arise, unless capitalized. chemistry. The capitalization of borrowing costs into the value of unfinished assets begins when borrowing costs are incurred during the period of construction investment, unfinished production until the investment assets are completed and put into use.

Capitalization rate used to determine borrowing costs capitalized during the period: no

11- Principles for recording payable expenses:

Principles for recording payable expenses: Accounts payable for goods and services received from sellers in the reporting period but not actually paid, accounts payable for vacation wages, accrued interest expenses Loan...satisfies the condition that the current debt obligation is certain about the time it must be paid and the amount to be paid can be determined with certainty.

The accounting of payable expenses into production and business expenses in the period is based on the principle of matching between revenue and expenses incurred in the period.

12- Principles and methods for recording provisions for payables:

Recognition principles: according to standard No. 18 "Provisions and contingent liabilities": The enterprise has a current debt obligation as a result of a past event; a decrease in economic benefits; have a reliable estimate of the value of the obligation.

Recognition method: guided in Circular No. 21/2006/TT-BTC dated March 20, 2006: The recognized value of a payable provision is the most reasonable estimated value of the amount. will be required to settle the present obligation at the end of the accounting period. The payable provision is established once a year at the end of the accounting period.

13-Principles for recognizing unrealized revenue

Unearned revenue reflects prepaid revenue (money paid in advance by customers for one or more accounting periods for asset leasing, interest received before lending capital or purchasing debt instruments) and unrealized revenues. Other expenses (such as the difference between the sales price on deferred payment or installment payment according to commitment and the immediate payment price, the revenue corresponding to the value of goods and services or the number of discounts for customers...)

14- Principles for recognizing equity:

Principle of recognition of equity: The owner's investment capital is recorded by the amount of capital actually contributed by the owner.

Principle of recording capital surplus: recorded according to the total surplus arising from the issuance of shares to increase capital.

Principles for recording differences in asset revaluation:

Principles for recording exchange rate differences: according to CM No. 10 and Circular No. 179/2012/TT-BTC dated October 24, 2012 of the Ministry of Finance.

Principles for recording undistributed profits: Undistributed after-tax profits are the profits from the enterprise's activities after deducting (-) adjustments due to retroactive application of changes in accounting policies and Retroactively adjust material errors of previous years.

15- Principles and methods of recording revenue and other income:

Revenue is recognized according to Standard No. 14 "Revenue and other income", Circular guiding Standards No. 105/2003/TT-BTC dated November 4, 2003 of the Organizing Committee.

Principles for recording sales revenue: When the company has transferred ownership of goods and products and issued a sales invoice, and the buyer accepts payment.

Principles for recognizing service provision revenue: When the company completes the provision of services to the buyer; Complete the contract or issue a sales invoice, which the buyer accepts for payment.

Principles for recognizing revenue from financial activities:

+ For loan interest, deposit interest, and bond investment interest, the time to determine revenue depends on the time of the loan contract or interest receipt period.

+ Dividends and profits are determined when there is a decision, resolution or notice of distribution.

Gains from foreign currency sales, exchange rate differences arising during the period of business activities determined when transactions or operations are completed, exchange rate differences when re-evaluating monetary items originating in foreign currencies end of reporting period

16- Accounting principles for revenue deductions:

Revenue deductions include trade discounts, sales discounts and sales returns. Deductions from revenue of goods and services consumed from the previous period arising after the end of the year but before the issuance of financial statements in compliance with Accounting Standards "events arising after the end of the period annual accounting" - is recorded as a decrease in revenue on the previous period's financial statements.

17- Principles of accounting for cost of goods sold

Accounting for cost of goods sold ensures the principle of matching revenue.

Accounting for cost of goods sold ensures the principle of prudence: the value of inventory wastage or loss, the cost of direct materials consumed exceeds the normal level, labor costs, and general production costs do not exceed the normal level. allocated to the value of warehoused products are immediately recorded in the cost of goods sold after deducting compensation, if any.

Import taxes, special consumption taxes, and environmental protection taxes are included in the value of purchased goods. If refunded when the goods are sold, they will be recorded as a decrease in the cost of goods sold.

18- Principles and methods of recording financial expenses:

Record financial expenses of expenses or losses related to financial investment activities, lending and borrowing costs, costs of capital contribution to joint ventures and associates, and short-term securities transfer losses. term, transaction fees for selling securities, provision for devaluation of investment in trading securities, provision for loss of investments in other units, losses arising from selling foreign currencies, exchange rate losses arising during the period of business activities determined when transactions or operations are completed, exchange rate difference losses when re-evaluating monetary items denominated in foreign currencies at the end of the reporting period.

19- Principles and methods for recording current corporate income tax expenses and deferred corporate income tax expenses: comply with Standard No. 17, Circular guiding standards No. 20/2006/TT-BTC dated March 20, 2006 of BTC.

Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current year.

Deferred corporate income tax expense is determined on the basis of the deductible temporary difference, the taxable temporary difference and the corporate income tax rate.

Do not offset current corporate income tax expense with deferred corporate income tax expense.

20- Other accounting principles and methods:

V- SIGNIFICANT EVENTS OR TRANSACTIONS DURING THE INTERIM ACCOUNTING PERIOD

- 1- Explain the seasonality or cyclicity of business activities during the interim accounting period
- 2- State the nature and value of items affecting assets, liabilities, equity, net income or cash flows that are considered unusual due to their nature, size or their impact
- 3- Changes in equity capital (next page)
- 4- The nature and amount of changes in accounting estimates reported in prior interim reports of the current accounting year or changes in accounting estimates reported in subsequent years Previous degree: none

5 -Issuance, redemption and repayment of debt and equity securities: none

6- Dividends paid: None

7- Revenue and business results by department (according to form B05-HH)

8- Material events arising after the end of the interim accounting period that have not been reflected in the Interim Financial Statements: none

9- Changes in contingent liabilities or contingent assets since the end of the most recent annual accounting period: none

Created October 15, 2025

Founder / Chief accountant



Trần Thị Thanh Nhàn

Director



Trần Trọng Tâm

V.3 - Equity

a) Reconciliation table of changes in Equity in 9 months of 2025

	Owner's investment capital	Capital surplus share	Investment fund develop	Undistributed after-tax profit	Sum
Year 2024					
At the date 01/01/2024	86.000.000.000	5.007.985.000	11.496.562.246	78.747.697.682	181.352.244.928
Profit/loss for the period				1.478.887.219	1.478.887.219
Appropriation of funds					
Pay dividends				(7.740.000.000)	(7.740.000.000)
At the date 30/09/2024	86.000.000.000	5.007.985.000	11.496.562.246	72.586.584.901	175.091.132.147
Year 2025					
At the date 01/01/2025	86.000.000.000	5.007.985.000	11.496.562.246	73.262.405.639	175.766.952.885
Profit/loss for the period				2.927.323.625	2.927.323.625
Appropriation of funds					-
Pay dividends					
At the date 31/03/2025	86.000.000.000	5.007.985.000	11.496.562.246	76.189.729.264	178.694.276.510

b) Details of owner's investment capital	End of term	Proportion	The beginning of the year	Proportion
	VND	%	VND	%
- State capital contribution:	28.800.000.000	33,49%	28.800.000.000	33,49%
<i>Vietnam Maritime Corporation</i>	28.800.000.000	33,49%	28.800.000.000	33,49%
Contributed capital of other subjects:	57.200.000.000	66,51%	57.200.000.000	66,51%
<i>Transimex Joint Stock Company</i>	49.566.600.000	57,64%	49.413.600.000	57,46%
<i>Other shareholders</i>	7.633.400.000	8,88%	7.786.400.000	9,05%
Sum	86.000.000.000	100,00%	86.000.000.000	100,00%

c) Capital transactions with owners and distribution of dividends and profit sharing

'- Owner's investment capital:	This year	Last year
+ Contributed capital at the beginning of the period	86.000.000.000	86.000.000.000
+ Contributed capital increased during the period		
+ Contributed capital decreased during the period		
+ Contributed capital at the end of the period	86.000.000.000	86.000.000.000
- Dividends and distributed profits:	0	7.740.000.000

d) Share	End of term	The beginning of the year
-Number of shares registered to issue	8.600.000	8.600.000
- Number of shares sold to the public	8.600.000	8.600.000
+ Common shares	8.600.000	8.600.000
- Number of shares to be bought back (treasury shares)	0	0
+ Common shares	0	0
- Number of outstanding shares	8.600.000	8.600.000
+ Common shares	8.600.000	8.600.000

* Par value of outstanding shares: 10,000 VND/1 share

- Dividends declared after the end of the accounting period: none

e) Enterprise funds	End of term	The beginning of the year
- Development investment fund	11.496.562.246	11.496.562.246

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

ADDRESS: NO. 5 LOT 2B NEW URBAN AREA INTERSECTION 5 CAT BI AIRPORT

NGO QUYEN WARD, HAI PHONG CITY

REPORTING BUSINESS RESULTS OF ACTIVITIES**THIRD QUARTER OF 2025**

Target	This period	Cumulative
I. Business results of Office Rental Contract		
1. Revenue from sales and service provision	1.024.703.426	2.957.635.756
2. Expense	1.595.824.155	4.777.282.775
2.1.Direct costs	558.841.712	1.511.482.393
2.2.Sales expenses		33.925.070
2.3.Management costs	1.036.982.443	3.231.875.312
3. Net profit	(571.120.729)	(1.819.647.019)
V. Financial activities		
1. Financial revenue	1.870.585.733	5.485.689.208
1.1. Interest on bank deposits	1.870.585.733	5.419.175.853
1.2.Exchange rate difference		66.513.355
2. Financial costs		
2.1. Loan interest expenses		
2.2. Exchange rate difference		
3. Net profit from financial activities	1.870.585.733	5.485.689.208
3.1. Difference between deposit interest and loan interest payment	1.870.585.733	5.419.175.853
3.2. Exchange rate difference	-	66.513.355
	-	
VI.Other activities		
1. Other operating income	-	17.422
1.1. income from liquidation and sale of fixed assets		
1.2. Other income		17.422
2. Other operating expenses	-	2.404.328
2.1. Expenses for liquidation and sale of fixed assets		
2.2. Other costs		2.404.328
3. Net profit from other activities	-	(2.386.906)
3.1. Profit from liquidation and sale of fixed assets	-	-
3.2. Other operating profits	-	(2.386.906)

Hai Phong, October 15, 2025

FOUNDER/CHIEF ACCOUNTANT

Trần Thị Thanh Nhạn

DIRECTOR

Trần Trọng Tâm

TRANSP TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

ADDRESS: ADDRESS: NO. 5 LOT 2B NEW URBAN AREA INTERSECTION 5 CAT BI AIRPORT

DONG KHE NGO QUYEN WARD, HAI PHONG CITY

SYNTHESIS REPORT ON PRODUCTION AND BUSINESS COSTS**THIRD QUARTER OF 2025**

Fee code	Target	This period	Accumulated this period
	I.DIRECT COSTS	558.841.712	1.511.482.393
100	Water costs	6.094.408	15.779.712
101	Electricity costs	146.682.962	333.490.682
108	Insurance Costs	-	12.481.762
121	Workhouse repair costs	-	6.025.000
130	Furniture and tools costs are allocated	7.157.771	39.450.329
400	Depreciation expense of fixed assets	207.172.227	621.516.681
432	Cost of toilet paper, soap, disinfectant	8.125.678	20.245.561
433	Building cleaning costs	20.000.000	80.000.000
434	Waste treatment costs	1.764.000	5.292.000
435	Maintenance costs	9.178.000	22.534.000
436	Protection costs	81.000.000	243.000.000
437	Fire protection costs	70.000.000	110.000.000
499	Other costs	1.666.666	1.666.666
	II.SALES COSTS	-	33.925.070
700	Commission fee	-	33.925.070
	III.MANAGEMENT COSTS	1.036.982.443	3.231.875.312
101	Electricity costs	15.252.730	34.403.190
102	Telephone, telegram, and express delivery costs	2.560.222	17.625.330
103	Conference expenses	5.200.000	20.650.926
104	Training costs	-	1.360.000
105	Medical expenses	12.787.400	12.787.400
107	Money transfer fee	937.000	4.929.260
108	Insurance Costs	-	1.318.200
109	Per diem expenses	15.087.038	27.470.149
111	Job loss allowance costs	27.981.000	27.981.000
112	Remuneration of the Board of Directors	51.000.000	153.000.000
113	Remuneration of the Supervisory Board	21.000.000	69.000.000
114	Expenses for receiving guests	41.940.500	73.733.500
115	Tax costs	-	3.000.000
116	Cost of stationery and office supplies	2.680.000	14.033.192
119	Road and parking costs	1.628.356	4.833.653
120	Gasoline costs	6.342.641	21.439.841
123	Workhouse repair costs	400.185	400.185
125	Consulting fees, listing management, and auditing	82.500.000	117.500.000
127	Remuneration of Company Secretary	6.000.000	18.000.000
129	Accounting software costs	6.688.000	6.688.000

SYNTHESIS REPORT ON PRODUCTION AND BUSINESS COSTS
THIRD QUARTER OF 2025

Fee code	Target	This period	Accumulated this period
130	Furniture and tools costs are allocated	37.148.751	111.446.253
300	Salary costs	604.246.542	2.125.644.768
301	Social insurance costs	40.159.350	147.841.050
302	Health insurance costs	6.884.460	25.344.180
303	Union Fund Expenses	4.589.640	16.896.120
306	Unemployment insurance costs	2.294.820	8.448.060
400	Depreciation costs of fixed assets	33.211.401	99.634.203
499	Other costs	4.820.185	4.820.185
800	Other management costs	3.642.222	61.646.667
	IV.SUM	1.595.824.155	4.777.282.775

Hai Phong, October 15, 2025

FOUNDER/CHIEF ACCOUNTANT

Trần Thị Thanh Nhạn



DIRECTOR

Trần Trọng Tâm