

FINANCIAL REPORT FOR THE THIRD QUARTER OF 2026

INTERIM BALANCE SHEET

At September 30, 2026

Unit of measure: Dong

ASSET	Code	Theory bright	Quarter-end numbers	First number of the year
1	2	3		
A. SHORT-TERM ASSETS	100		69.230.302.418	142.177.228.554
I. Cash and cash equivalents	110		297.177.759	2.286.364.944
1. Cash	111		297.177.759	2.286.364.944
2. Cash equivalents	112			
II. Short-term financial investment	120		58.414.812.605	129.131.533.696
1. Trading securities	121			
2. Provision for devaluation of trading securities	122			
3. Investment held until maturity	123		58.414.812.605	129.131.533.696
4. Provision for short-term investments held to maturity.	124			
5. Other short-term investments	125			
6. Provision for losses on other short-term investments	126			
III. Short-term receivables	130		182.116.656	202.209.983
1. Short-term receivables from customers	131		1.554.286.712	1.527.701.379
2. Short-term advance payments to sellers	132		114.837.949	113.516.609
3. Short-term internal receivables	133			
4. Receivable according to construction contract plan progress	134			
5. Other short-term receivables	135			48.000.000
6. Provision for doubtful short-term receivables	136		(1.487.008.005)	(1.487.008.005)
7. Missing assets awaiting resolution	137			
IV. Inventory	140		83.458.284	83.458.284
1. Inventory	141		83.458.284	83.458.284
2. Provision for devaluation of inventory (*)	142			
V. Short-term biological assets	150			
Livestock raised for short-term, one-time production	151			
The plants are grown seasonally or for short-term, one-time production.	152			
Provision for short-term losses on biological assets.	153			
V. Other short-term assets	160		10.252.737.114	10.473.661.647
1. Short-term deferred costs	161			
2. VAT is deductible	162		10.252.737.114	10.473.661.647
3. Taxes and State receivables	163			
4. Transactions to buy and sell Government bonds	164			
5. Other short-term assets	165			
B. LONG-TERM ASSETS	200		39.342.517.548	40.209.908.424
I. Long-term receivables	210		0	0
1. Long-term receivables from customers	211			
2. Long-term advance payments to sellers	212			
3. Business capital of affiliated units	213			
4. Long-term internal receivables	214			

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B01-DN

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

NGO QUYEN WARD, HAI PHONG CITY

(Attached to Circular No.
99/2025/TT-BTC dated
October 27, 2025 of the
Ministry of Finance)

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ASSET	Code	Theory bright	Quarter-end numbers	First number of the year
5. Other long-term receivables	215			
6. Provision for long-term doubtful receivables (*)	216			
II. Fixed assets	220		11.034.282.121	11.094.263.827
1. Tangible fixed assets	221		3.778.986.121	3.838.967.827
- Original price	222		5.425.233.348	5.425.233.348
- Accumulated depreciation value (*)	223		(1.646.247.227)	(1.586.265.521)
2. Financial leased fixed assets	224			
- Original price	225			
- Accumulated depreciation value (*)	226			
3. Intangible fixed assets	227		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 -Long-term biological assets	230			
IV. Investment real estate	240		28.260.994.192	28.922.163.370
- Original price	241		30.684.415.596	30.684.415.596
- Accumulated depreciation value (*)	242		(2.423.421.404)	(1.762.252.226)
V. Long-term unfinished assets	250			
1. Long-term unfinished production and business expenses	251			
2. Construction in progress costs	252			
VI. Long-term financial investment	260			
1. Invest in subsidiaries	261			
2. Invest in joint ventures and affiliated companies	262			
3. Investing capital in other units	263			
4. Provision for long-term financial investments (*)	264			
5. Investment held until maturity	265			
6. Provision for investments held to maturity in the long term.	266			
VII. Other long-term assets	270		47.241.235	193.481.227
1. Long-term deferred costs	271		47.241.235	193.481.227
2. Deferred tax assets	272			
3. Equipment, supplies, and long-term replacement parts	273			
4. Other long-term assets	274			
TOTAL ASSETS (270 = 100 + 200)	270		108.572.819.966	182.387.136.978
CAPITAL RESOURCES				
C. LIABILITIES	300		2.554.532.006	2.309.385.074
I. Short-term debt	310		2.156.672.006	1.528.491.074
1. Short-term payables to suppliers	311		404.637.334	342.882.675
2. Buyer pays short-term in advance	312			
3. Dividends and profits must be paid.	313			

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ASSET	Code	Theory bright	Quarter-end numbers	First number of the year
4. Taxes and other amounts payable to the State	314		488.316.137	375.447.854
4. Must pay employees	315		94.780.899	102.858.000
5. Short-term payable expenses	316		113.995.920	133.781.120
6. Short-term internal payables	317			
7. Payable according to construction contract plan progress	318			
8. Short-term deferred revenue	319		263.454.548	188.181.812
9. Other short-term payables	320		524.070.902	103.894.427
10. Short-term financial lease loans and debt	321			
11. Provision for short-term payables	322			
12. Bonus and welfare fund	323		267.416.266	281.445.186
13. Price stabilization fund	324			
14. Transactions to buy and sell Government bonds	325			
II. Long-term debt	330		397.860.000	780.894.000
1. Long-term payables to suppliers	331	V.16		
2. Buyer pays in advance long term	332			
3. Taxes and other long-term payments to the government.	333			
4. Long-term costs	334			
4. Internally payable business capital	335			
5. Long-term internal payables	336			
7. Revenue awaiting long-term allocation	337			
8. Other long-term payables	338		397.860.000	780.894.000
8. Long-term financial lease loans and debt	339			
9. Convertible bonds	340			
10. Preferred shares	341			
11. Deferred income tax payable	342			
12. Long-term provisions for payables	343			
13. Science and technology development fund	344			
D. OWNER'S CAPITAL	400		106.018.287.960	180.077.751.904
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. Shares repurchased from oneself	415			
6. Difference in asset revaluation	416			
7. Exchange rate difference	417			
8. Development investment fund	418			11.496.562.246

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ASSET	Code	Theory bright	Quarter-end numbers	First number of the year
9. Other funds belong to equity	419			
10. Undistributed after-tax profits	420		15.010.302.960	77.573.204.658
- Undistributed PAT accumulated to the end of the previous period	420a		11.669.766.904	73.262.405.639
- Undistributed NPAT this period	420b		3.340.536.056	4.310.799.019
TOTAL CAPITAL (440 = 300+ 400)	440		108.572.819.966	182.387.136.978

FOUNDER/CHIEF ACCOUNTANT



Vũ Thị Hậu



FINANCIAL REPORT FOR THE THIRD QUARTER OF 2026

MID-YEAR BUSINESS RESULTS REPORT
THIRD QUARTER OF 2026

Target	Code	Theory bright	Second 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		1.074.356.807	1.024.703.426	3.068.503.860	2.957.635.756
2. Revenue deductions	2					
3. Net revenue from sales and service provision (10=01-02)	10		1.074.356.807	1.024.703.426	3.068.503.860	2.957.635.756
4. Cost of goods sold	11		545.387.257	558.841.712	1.531.302.450	1.511.482.393
5. Gross profit on sales and service provision (20=10-11)	20		528.969.550	465.861.714	1.537.201.410	1.446.153.363
6. Profit/loss from the sale and liquidation of investment properties.	21					
7. Financial operating revenue	22		1.198.927.608	1.870.585.733	4.527.630.312	5.485.689.208
8. Financial costs	23					
9. Sales expenses	24					
In which: Loan interest expenses	25					33.925.070
10. Business management costs	26		517.108.477	1.036.982.443	1.798.161.653	3.231.875.312
11. Net profit from business activities [30=20+(21-22)-(25+26)]	30		1.210.788.681	1.299.465.004	4.266.670.069	3.666.042.189
12. Other income	31		-		-	17.422
13. Other costs	32		91.000.000		91.000.000	2.404.328
14. Other profits (40 = 31 - 32)	40		(91.000.000)		(91.000.000)	(2.386.906)
15. Total accounting profit before tax (50 = 30 + 40)	50		1.119.788.681	1.299.465.004	4.175.670.069	3.663.655.283
16. Current corporate income tax expenses	51		223.957.736	259.893.602	835.134.013	736.331.658
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60=50-51-52)	60		895.830.945	1.039.571.402	2.444.705.111	2.927.323.625
19. Basic earnings per share	70		104	121	388	340
20. Declining earnings per share	71		104	121	388	340

FOUNDER/CHIEF ACCOUNTANT



Vũ Thị Hậu

October 15, 2026

LEGAL REPRESENTATIVE



Tạ Thanh Cường

THIRD QUARTER OF 2026

FOUNDER/CHIEF ACCOUNTANT


Vũ Thị Hậu



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

NOTES TO SELECTED FINANCIAL STATEMENTS

THIRD QUARTER OF 2026

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 2026

In Q3/2026, the company's main activity was office leasing. Currently, the occupancy rate has reached 100% of the total leased area.

The number of employees as of September 30, 2026 is 7 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 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance guiding the Enterprise Accounting Regime. Effective from January 1, 2026

Effective January 1, 2026, the entity will transition from Circular 200/2014/TT-BTC to Circular 99/2025/TT-BTC dated October 27, 2025. Therefore, the opening balance as of January 1, 2026, has been reclassified and rearranged to conform to the new reporting format.

The figures in the "Beginning Balance" column of the 2026 Financial Statement are the closing balances as of December 31, 2025, after the classification adjustments.

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 exchange rate when contributing or receiving capital is the average buying and selling rate of the bank where the enterprise opens an account to receive capital from investors on the date of capital contribution.

The actual exchange rate used when recording accounts receivable, asset purchases, and expenses payable immediately in foreign currency is the average buying and selling rate of the bank where the business regularly conducts transactions.

The actual exchange rate used when recording foreign currency liabilities is the average buying and selling rate of the bank with which the business regularly conducts transactions.

The actual exchange rate used when revaluing monetary items denominated in foreign currency is the average buying and selling transfer rate of the bank where the enterprise regularly conducts transactions at the time of preparing the financial statements. For foreign currency deposits in banks, the exchange rate used for revaluation is the average buying and selling transfer rate of that same bank.

The actual book exchange rate is the rate at which accounts receivable, deposits, collateral, or payables denominated in foreign currency are collected, determined at the exchange rate at the time the transaction occurs or at the time of the end-of-period revaluation for each item.

The moving weighted average book exchange rate is the exchange rate used on the credit side of the cash account when making payments in foreign currency.

2- Principles for recording cash and cash equivalents:

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity or redemption period of no more than 3 months that are easily convertible into a defined amount of cash and do not involve significant conversion risk from the date of purchase to the reporting date.

The principles for recognizing cash equivalents are in accordance with the provisions of Vietnamese Accounting Standard No. 24 "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.

Accounts receivable that meet the definition of monetary items denominated in foreign currency are revalued at the average buying and selling exchange rate of the bank where the enterprise regularly conducts transactions 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. Accounting principles for deferred expenses

Deferred expenses relating solely to business expenses during the year are recognized as short-term deferred expenses and are included in business expenses for the fiscal year.

Large expenses incurred over multiple accounting periods, such as high-value tools and equipment used, and major repair costs for fixed assets incurred once per period, are accounted for as long-term deferred expenses to be gradually allocated to business expenses.

Accounting relies on the nature and extent of each type of expense to select appropriate allocation criteria. The calculation and allocation of deferred expenses to production and business costs in each period are based on the nature and extent of each expense type to select the appropriate allocation method and criteria. For periodic repair and maintenance costs of fixed assets spanning multiple accounting periods, the expected allocation period can be calculated from the time the fixed asset is repaired or maintained and put into use until the next scheduled repair or maintenance. Similarly, for tools, equipment, reusable packaging, or rental items related to business operations over multiple accounting periods, the allocation period can be the expected useful life of the tools, equipment, reusable packaging, or rental items.

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

Accountants track the details of each deferred expense item by period, including the amount incurred, the amount allocated to cost centers for each accounting period, and the remaining amount yet to be allocated to expenses.

Method and time of goodwill allocation: None.

8. Accounting principles for accounts payable to suppliers.

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 monetary items denominated in foreign currency are revalued at the average transfer buying and selling exchange rate of the bank where the enterprise regularly conducts transactions at the time of preparing the financial statements.

Liabilities recorded are not lower than payment obligations.

9. Accounting principles for dividend and profit payments:

The date for recognizing dividend and profit payments is the record date for shareholders as determined by the Board of Directors' resolution, after the dividend payment plan has been approved at the General Meeting of Shareholders.

10. Principles for recording loans and financial lease liabilities.

Loans and financial leases are tracked in detail for each entity, each loan agreement, each type of asset being financed, and are tracked in the original currency.

When preparing financial statements, the balances of loans and financial leases denominated in foreign currency are revalued using the average transfer buying and selling exchange rate of the bank where the enterprise regularly conducts transactions at the time of preparing the financial statements.

11. Principles for recognizing and capitalizing borrowing costs:

Accounting policy applied to borrowing costs: Following Standard 16 "Borrowing Costs": Borrowing costs are recognized as operating expenses in the period in which they are incurred, unless capitalized. Capitalization of borrowing costs into the value of work-in-progress assets begins when borrowing costs are incurred during the construction and work-in-progress period until the investment asset is completed and put into use.

The capitalization rate used to determine the cost of borrowing capitalized during the period is: none

12. Principles for recognizing accrued expenses:

Principles for recognizing accrued expenses: Amounts payable for goods and services received from suppliers during the reporting period but not yet paid, amounts payable for vacation pay, accruals for interest expenses, etc., that satisfy the condition of being current liabilities with a certain payment deadline and a definite amount to be paid.

The accounting of payable expenses into production and business costs for the period follows the principle of matching revenue and expenses incurred during the period.

13. Principles and methods for recording provisions for liabilities:

Recognition principle: according to Standard 16 Provisions and Contingent Liabilities: An enterprise has a present liability resulting from an event that has occurred; a decrease in economic benefits; and a reliable estimate of the value of that liability.

Method of recording: as guided by Circular No. 21/2006/TT-BTC dated March 20, 2006: The recorded value of a provision for liabilities is the most reasonably estimated amount of money that will be paid to the current debt obligation at the end of the accounting period. The provision for liabilities is established once a year at the end of the accounting period.

14. Principles for recognizing revenue awaiting allocation.

Outstanding revenue reflects revenue received in advance (money paid by customers in advance for one or more accounting periods for asset leasing, interest received in advance on loans or debt instruments) and other outstanding revenue (such as the difference between the agreed-upon installment selling price and the cash selling price, revenue corresponding to the value of goods and services, or discounts given to customers...).

15. Principles for recognizing equity:

Principle of recognizing equity: Owner's investment capital is recognized based on the actual amount contributed by the owner.

Principle for recognizing capital surplus: recognized based on the total surplus generated from the capital increase share issuance.

Principles for recognizing differences from asset revaluation:

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

Principle for recognizing undistributed profits: Undistributed after-tax profit is the profit from the business's operations after deducting (-) adjustments due to the retrospective application of changes in accounting policies and retrospective adjustments for material errors from previous years.

16. Principles and methods for recognizing revenue and other income:

Revenue is recognized in accordance with Standard No. 14 "Revenue and Other Income", Circular No. 105/2003/TT-BTC dated November 4, 2003 of the Ministry of Finance guiding the Standard.

Principle for recognizing revenue from service provision: Revenue is recognized when the company completes the service provision to the buyer; fulfills the contract or issues a sales invoice, and the buyer accepts payment.

Principles for recognizing revenue from financial activities:

+ For interest on loans, deposits, and bonds, the revenue is determined based on the loan contract term or the interest payment period.

+ Dividends and profits are determined when a decision, resolution, or announcement is made to distribute them.

Foreign currency gains, exchange rate differences arising during the period from business operations are determined when transactions or operations are completed, and exchange rate gains when revaluation of monetary items denominated in foreign currency at the end of the reporting period.

17. Accounting principles for revenue deductions:

Revenue deductions include trade discounts, sales allowances, and returned goods. Revenue deductions for goods and services consumed from the previous period that arise after the year-end but before the issuance of the Financial Statements comply with the Accounting Standard "Events Occurring After the End of the Accounting Period" - are recorded as a reduction in revenue on the Financial Statements of the previous period.

18. Principles of Cost of Goods Sold Accounting

Cost of goods sold accounting ensures the principle of matching with revenue.

Cost of goods sold accounting ensures the principle of prudence: the value of inventory losses, excess direct material consumption, labor costs, and general manufacturing overhead not allocated to the value of finished goods in inventory are immediately recorded in the cost of goods sold after deducting any compensation, if any.

Import duties, excise taxes, and environmental protection taxes that have been included in the purchase price of goods, if refunded upon sale of the goods, will be recorded as a reduction in the cost of goods sold.

19. Principles and methods for recognizing financial expenses:

Financial expenses include costs or losses related to financial investment activities, lending and borrowing costs, joint venture and associate capital contribution costs, short-term securities transfer losses, securities sale transaction costs, provisions for impairment of trading securities investments, provisions for investment losses in other entities, losses arising from the sale of foreign currency, exchange rate losses arising during the period of business operations determined when transactions or operations are completed, and exchange rate differences when revaluation of monetary items denominated in foreign currency at the end of the reporting period.

20. Principles and methods for recognizing current corporate income tax expense and deferred corporate income tax expense: comply with Standard No. 17 and Circular No. 20/2006/TT-BTC dated March 20, 2006 of the Ministry of Finance guiding the standard.

Current corporate income tax expense is determined based on taxable income and the corporate income tax rate for the current year.

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate.

Current corporate income tax expenses are not offset against deferred corporate income tax expenses.

21. 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

8. Material events occurring after the end of the interim accounting period that are not reflected in the interim financial statements:

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

Created October 15, 2026

Founder / Chief accountant



Vũ Thị Hậu



Legal representative



Tạ Mạnh Cường

V.3 - Equity

a) Reconciliation table of changes in Equity in nine months of 2026

	Owner's investment capital	Capital surplus share	Investment fund develop	Undistributed after-tax profit	Sum
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				1.887.752.223	1.887.752.223
Appropriation of funds					-
Pay dividends					-
At the date 30/09/2025	86.000.000.000	5.007.985.000	11.496.562.246	76.189.729.264	178.694.276.510
Year 2026					
At the date 01/01/2026	86.000.000.000	5.007.985.000	11.496.562.246	77.573.204.658	180.077.751.904
Profit/loss for the period				3.340.536.056	3.340.536.056
Appropriation of funds			(11.496.562.246)	11.496.562.246	-
Pay dividends				(77.400.000.000)	(77.400.000.000)
At the date 30/09/2026	86.000.000.000	5.007.985.000	-	15.010.302.960	106.018.287.960

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>	49.651.600.000	57,73%	49.631.600.000	57,71%
<i>Other shareholders</i>	7.548.400.000	8,78%	7.568.400.000	8,80%
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:	77.400.000.000	0

On March 25, 2026, the General Meeting of Shareholders of Transport Service and Trading Joint Stock Company issued Resolution No. 01/2026, approving the plan to pay a 2025 dividend to existing shareholders at a rate of 90% of the charter capital. The Company executed the dividend payment on May 19, 2026, with a total amount of VND 77,400,000,000.

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

On March 25, 2026, the General Meeting of Shareholders of the Transport and Trade Services Joint Stock Company passed Resolution No. 01/2026, approving the plan to transfer the balance of the Development Investment Fund to undistributed after-tax profits: the amount of VND 11.496.562.246.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

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

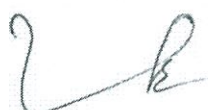
NGO QUYEN WARD, HAI PHONG CITY

REPORTING BUSINESS RESULTS OF ACTIVITIES

THIRD QUARTER OF 2026

Target	This period	Cumulative
I. Business results of Office Rental Contract		
1. Revenue from sales and service provision	1.074.356.807	3.068.503.860
2. Expense	1.062.495.734	3.329.464.103
2.1. Direct costs	545.387.257	1.531.302.450
2.2. Sales expenses	-	-
2.3. Management costs	517.108.477	1.798.161.653
3. Net profit	11.861.073	(260.960.243)
II. Financial activities		
1. Financial revenue	1.198.927.608	4.527.630.312
1.1. Interest on bank deposits	1.198.927.608	4.516.163.332
1.2. Exchange rate difference		11.466.980
2. Financial costs		
2.1. Loan interest expenses		
2.2. Exchange rate difference		
3. Net profit from financial activities	1.198.927.608	4.527.630.312
3.1. Difference between deposit interest and loan interest payment	1.198.927.608	4.516.163.332
3.2. Exchange rate difference	-	11.466.980
VI. Other activities		
1. Other operating income		
1.1. Income from liquidation and sale of fixed assets		
1.2. Other income		
2. Other operating expenses	91.000.000	
2.1. Expenses for liquidation and sale of fixed assets		
2.2. Other costs	91.000.000	
3. Net profit from other activities	(91.000.000)	
3.1. Profit from liquidation and sale of fixed assets	-	
3.2. Other operating profits	(91.000.000)	

FOUNDER/CHIEF ACCOUNTANT



Vũ Thị Hậu

Hai Phong, October 15, 2026

LEGAL REPRESENTATIVE



Lê Mạnh Cường

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

SYNTHESIS REPORT ON PRODUCTION AND BUSINESS COSTS

THIRD QUARTER OF 2026

Fee code	Target	This period	Accumulated this period
	LDIRECT COSTS	545.387.257	1.531.302.450
100	Water costs	6.195.560	16.917.672
101	Electricity costs	143.794.964	357.129.303
121	Workhouse repair costs		10.240.000
130	Furniture and tools costs are allocated	11.597.913	34.793.739
400	Depreciation expense of fixed assets	207.172.227	621.516.681
432	Cost of toilet paper, soap, disinfectant	9.082.883	24.456.198
433	Building cleaning costs	30.000.000	90.000.000
434	Waste treatment costs	1.768.710	5.299.850
435	Maintenance costs	7.860.000	22.836.000
436	Protection costs	81.000.000	243.000.000
437	Fire protection costs	46.600.000	92.892.202
499	Other costs	315.000	12.220.805
	ILSALES COSTS	-	-
	IILMANAGEMENT COSTS	517.108.477	1.798.161.653
101	Electricity costs	13.562.476	32.958.155
102	Telephone, telegram, and express delivery costs	6.423.132	17.367.290
103	Conference expenses		12.608.334
105	Medical expenses	5.151.000	5.151.000
107	Money transfer fee	3.577.000	12.277.568
108	Insurance Costs		
109	Per diem expenses		
110	Provision for bad debts		
111	Job loss allowance costs		98.560.000
112	Remuneration of the Board of Directors	33.000.000	117.000.000
113	Remuneration of the Supervisory Board	24.000.000	72.000.000
114	Expenses for receiving guests	1.316.200	10.073.996
115	Tax costs		
116	Cost of stationery and office supplies	1.713.407	6.191.592
120	Gasoline costs		800.000
123	Workhouse repair costs		398.148
125	Consulting fees, listing management, and auditing	55.000.000	150.750.000
127	Remuneration of Company Secretary	6.000.000	18.000.000
129	Accounting software costs	5.500.000	5.500.000
130	Furniture and tools costs are allocated	37.148.751	111.446.253
300	Salary costs	253.208.028	867.522.148
301	Social insurance costs	20.118.000	68.401.200
302	Health insurance costs	3.448.800	12.243.240
303	Union Fund Expenses	2.299.200	7.817.280
306	Unemployment insurance costs	1.149.600	3.908.640
400	Depreciation costs of fixed assets	33.211.401	99.634.203
800	Other management costs	11.281.482	67.552.606

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

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NGO QUYEN WARD, HAI PHONG CITY

SYNTHESIS REPORT ON PRODUCTION AND BUSINESS COSTS

THIRD QUARTER OF 2026

Fee code	Target	This period	Accumulated this period
IV.SUM		1.062.495.734	3.329.464.103

FOUNDER/CHIEF ACCOUNTANT


Vũ Thị Hậu

Hai Phong, October 15, 2026
DIRECTOR

Tô Mạnh Cường
