

INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY
No. 17 Pham Hung, Cau Giay District, Hanoi City



**INTERNATIONAL INVESTMENT TRADE AND SERVICE
JOINT STOCK COMPANY**

SEPARATE FINANCIAL STATEMENTS

FOR THE 3rd QUARTER OF 2025 ACCOUNTING PERIOD ENDING 30/09/2025

October 2025

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of International Trade and Service Investment Joint Stock Company (hereinafter referred to as the “Company”) submits with the Company’s separate financial statements for the accounting period of 3rd Quarter, 2025 ending on September 30th, 2025.

BOARDS OF MANAGEMENT AND GENERAL DIRECTORS

The members of the Board of General Directors and the Board of Management have managed the Company during the period from July 1st, 2025 to September 30th, 2025 and up to the date of this Report include:

Board of Management

Mr Phung Tien Toan	Chairman
Mr Nguyen Thai Hoa	Member
Mr Trieu Van Bang	Member
Mr Nguyen Van Thinh	Member
Mrs. Phung Thuy Hoa	Member

Board of General Directors

Mr Vu Hoang Thao	General Director
Mrs. Phung Thuy Hoa	Deputy General Director
Mr Trieu Van Bang	Deputy General Director

Finance - Accounting department

Mr Pham Xuan Phuong	Chief Accountant
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SUBSEQUENTS EVENTS

According to the Board of General Directors, there have been no other significant events occurring after September 30th 2025, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the financial statements for the period from July 1st, 2025 to September 30th, 2025.

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Company’s Board of General Directors is responsible for preparing the separate financial statements for the 3rd Quarter ending on September 30th, which give a true and fair view of the financial position of The Company as at 30/09/2025 as well as of its separate income statement and separate cash flows statements for the period from July 1st, 2025 to September 30th, 2025.

In preparing these financial statements, the Board of Directors is required to::

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to The Company are followed or not, and all the material differences from these standards are disclosed and explained in the separate financial statements;
- Prepare the separate financial statements of The Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors confirms that The Company has complied with the above requirements in preparing the separate financial statements.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of The Company and to ensure that the financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the financial statements. The Board of General Directors is also responsible for safeguarding the assets of The Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Directors commits that: The Company does not violate the disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance on information disclosure in the securities market. Decree No. 155/2020/ND-CP dated December 31st, 2020, of the Government detailing the implementation of several articles of the Securities Law No. 54/2019/QH14 and Circular No. 116/2020/TT-BTC dated December 31st, 2020, of the Ministry of Finance guiding several provisions on corporate governance applicable to public companies.

For and on behalf of the Board of General Directors, ✓



Vu Hoàng Thao
General Director

Hà Nội, October 21st, 2025

BALANCE SHEET
As at 30th September 2025

ASSETS	Code	Note	30/09/2025 VND	01/01/2025 VND
CURRENT ASSETS	100		108,395,565,540	92,538,860,364
Cash and cash equivalents	110	4	9,769,102,878	7,936,705,792
Cash	111		9,769,102,878	7,936,705,792
Short-term financial investments	120	13	5,000,000	5,000,000
Held to maturity investments	123		5,000,000	5,000,000
Short-term receivables	130		95,492,188,502	80,166,314,656
Receivables from customers	131	5	78,975,247,796	83,869,512,248
Advances to Suppliers	132	9	39,262,609,582	8,448,938,932
Short-term loan receivables	135	14	2,000,000,000	500,000,000
Other short-term receivables	136	6	48,551,431,916	55,747,234,733
Short-term allowances for doubtful debts	137		(73,297,100,792)	(68,399,371,257)
Inventories	140	7	1,667,217,773	2,804,447,831
Inventories	141		1,667,217,773	2,804,447,831
Other current assets	150		1,462,056,387	1,626,392,085
Short-term prepaid expenses	151	8	608,610,239	680,725,800
Deductible value added tax	152		150,000	150,000
Taxes and other receivables from government budget	153	16	853,296,148	945,516,285
NON-CURRENT ASSET	200		537,469,798,483	563,039,463,377
Nont - current assets	210		7,100,000	28,007,100,000
Other long-term receivables	216	6	7,100,000	28,007,100,000
Fixed assets	220		13,764,033,747	15,176,347,793
Tangible fixed assets	221	10	13,695,311,247	15,083,527,793
- Historical costs	222		92,031,115,857	91,622,322,748
- Accumulated depreciation	223		(78,335,804,610)	(76,538,794,955)
Intangible fixed assets	227	11	68,722,500	92,820,000
- Historical costs	228		553,050,000	553,050,000
- Accumulated depreciation	229		(484,327,500)	(460,230,000)
Long-term assets in progress	240		269,515,379,606	266,676,765,679
Construction in progress	242	12	269,515,379,606	266,676,765,679
Long-term investments	250	13	251,457,120,207	250,300,216,016
Investment in subsidiaries	251		53,496,524,750	53,496,524,750
Investment in associates and joint ventures	252		63,339,760,581	62,179,760,581
Investment in equity other entities	253		160,775,816,155	160,778,911,964
Allowances for long-term investments	254		(26,154,981,279)	(26,154,981,279)
Other long-term assets	260		2,726,164,923	2,879,033,889
Long-term prepaid expenses	261	9	2,726,164,923	2,879,033,889
TOTAL ASSETS	270		645,865,364,023	655,578,323,741

BALANCE SHEET (Continued)

As at 30th September 2025

RESOURCES	Code	Note	30/09/2025 VND	01/01/2025 VND
LIABILITIES	300		343,931,415,050	357,632,539,370
Current liabilities	310		84,936,768,619	209,211,402,476
Short-term trade payables	311	15	15,034,621,773	18,024,369,747
Prepayments from customers	312		10,065,335,598	11,191,438
Taxes and other payables to government budget	313	16	8,160,570,052	139,422,539
Payables to employees	314		3,450,757,141	4,489,649,618
Short-term accrued expenses	315	17	10,321,893,809	10,371,396,062
Short-term unearned revenues	318		612,879,455	
Other short-term payments	319	18	30,315,801,767	126,996,572,175
Short-term borrowings and finance lease liabilities	320	19	6,946,058,136	49,149,950,009
Bonus and welfare fund	322		28,850,888	28,850,888
Long-term liabilities	330		258,994,646,431	148,421,136,894
Long-term trade payables	331	15	4,806,588,000	4,669,700,760
Other long-term payables	337	18	238,154,506,111	142,839,215,115
Borrowings and finance lease liabilities	338	19	16,033,552,320	912,221,019
OWNERS' EQUITY	400		301,933,948,973	297,945,784,371
Owners' equity	410	20	301,933,948,973	297,945,784,371
Contributed capital	411		360,000,000,000	360,000,000,000
- Voting shares	411a		360,000,000,000	360,000,000,000
Undistributed profit after tax	421		(58,066,051,027)	(62,054,215,629)
- Undistributed profit after tax brought forward	421a		(62,054,215,629)	(75,107,890,986)
- Undistributed profit after tax for the current year	421b		3,988,164,602	13,053,675,357
TOTAL LIABILITIES AND OWNERS' EQUITY	440		645,865,364,023	655,578,323,741

Ha Noi, October 21st, 2025

Prepare

Chief Accountant

General Director

Phung Ngoc Dung

Pham Xuan Phuong



Vũ Hoàng Thao

INTERNATIONAL INVESTMENT TRADE
AND SERVICE JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENT
For the accounting period Q3, 2025
Ending on September 30th, 2025

INCOME STATEMENT
3rd Quarter, 2025

ITEMS	Code	Note	Quarter III/2025	Quarter III/2024	Accumulated from the beginning of the year to 30/09/2025	Accumulated from the beginning of the year to 30/09/2024
				VND	VND	VND
Revenues from sales and services rendered	01	22	109,675,295,933	36,237,115,752	164,125,235,115	92,896,058,081
Net revenues from sales and services rendered	10		109,675,295,933	36,237,115,752	164,125,235,115	92,896,058,081
Cost of goods sold	11	23	102,311,832,194	31,589,006,294	149,403,486,784	81,353,447,299
Gross revenues from sales and services render	20		7,363,463,739	4,648,109,458	14,721,748,331	11,542,610,782
Financial income	21	24	6,912,902,147	9,245,794,513	8,537,415,465	11,879,292,229
Financial expenses	22	25	135,704,595	2,576,533,377	1,814,702,512	4,535,112,018
In which: Interest expenses	23		135,704,595	880,785,614	1,679,542,576	2,648,881,869
Selling expenses	25	26	-	-	-	-
General administrative expenses	26	26	12,600,638,548	4,980,344,883	18,799,847,098	11,305,192,741
Net profits from operating activities	30		1,540,022,743	6,337,025,711	2,644,614,186	7,581,598,252
Other income	31	27	173,128,156	18,000	1,438,557,967	77,300
Other expenses	32	28	49,970,137	2,161,124,658	95,007,551	2,470,850,414
Other profits	40		123,158,019	(2,161,106,658)	1,343,550,416	(2,470,773,114)
Total net profit before tax	50		1,663,180,762	4,175,919,053	3,988,164,602	5,110,825,138
Profit after tax	60		1,663,180,762	4,175,919,053	3,988,164,602	5,110,825,138

Prepare



Phung Ngoc Dung

Chief Accountant



Pham Xuan Phuong

Hà Nội, October 21st, 2025



CASH FLOW STATEMENT

(Indirect method)

3rd Quarter, 2025

ITEMS	Code	Note	From 01/01/2025 to 30/09/2025 VND	From 01/01/2024 to 30/09/2024 VND
I. Net cash flows from operating activities				
Sale revenue and other income	01		192,445,787,633	105,357,055,992
Payments to supplier of goods and services	02		(182,199,155,881)	(73,292,035,139)
Payments to employees	03		(18,462,329,216)	(14,622,176,414)
Loan interest payments	04		(2,336,209,752)	(1,085,480,213)
Other income from operating activities	06		47,790,361,099	20,591,007,970
Other expenses for operating activities	07		(22,220,786,372)	(22,144,874,982)
Net cash flows from operating activities	20		15,017,667,511	14,803,497,214
II. Net cash flows from investing activities				
Expenditures on purchase and construction of fixed assets and long-term assets	21		(1,410,063,083)	(19,875,299,444)
Cash receipts from the sale or liquidation of fixed assets and other long-term assets	22		322,021,506	
Cash payments for lending and acquisition of debt securities of other entities	23		(3,000,000,000)	
Recovery of loans, reselling debt instruments	24		1,500,000,000	
Cash payments for investments in other entities	25		(1,160,000,000)	(1,419,100,000)
Cash receipts for investments in other entities	26			
Proceeds from interests, dividends and distributed profits	27		17,643,604,420	11,872,157,843
Net cash flows from investing activities	30		13,895,562,843	(9,422,241,601)
III. Net cash flows from financing activities				
Proceeds from borrowings	33		84,674,855,875	10,800,000,000
Repayments from borrowings	34		(111,757,416,447)	(4,384,050,003)
Dividends paid to shareholders	36			
Net cash flows from financing activities	40		(27,082,560,572)	6,415,949,997
Net cash flows during the period (50=20+30+40)	50		1,830,669,782	11,797,205,610
Cash and cash equivalents at the beginning of the period	60		7,936,705,792	4,340,801,953
Effect of exchange rate changes on the translation of foreign	61		1,727,304	9,098,280
Cash and cash equivalents at the end of the period	70	4	9,769,102,878	16,147,105,843

Hà Nội, October 21st, 2025

Prepare

Phung Ngoc Dung

Chief Accountant

Pham Xuan Phuong

General Director



Vu Hoàng Thao

NOTES TO THE SEPARATE FINANCIAL STATEMENT

(The accompanying Notes are an integral part of the Financial Statements)

1. COMPANY INFORMATION

1.1 Structure of ownership

International Trade and Service Investment Joint Stock Company (formerly known as International Trade and Service Investment One Member Limited Liability Company) - (hereinafter referred to as the "Company") was converted from a state-owned enterprise according to Decision No. 218/2005/QĐ-UB dated December 13th, 2005, of the Hanoi People's Committee..

On December 18th, 2015, the Hanoi People's Committee issued Decision No. 6988/QĐ-UBND approving the enterprise value and the equitization plan of International Trade and Service Investment One Member Limited Liability Company.

International Trade and Service Investment Joint Stock Company operates and was established under the Joint Stock Company Enterprise Registration Certificate No. 0100110052, converted from Business Registration Certificate No. 0104000354, initially registered on February 20th, 2006, and amended for the 16th time on August 4th, 2025, issued by the Department of Business Registration and Corporate Finance – Hanoi Department of Finance.

Full name: INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY.

English name: INTERNATIONAL INVESTMENT TRADE AND SERVICE JOINT STOCK COMPANY.

The abbreviated Company name is: INTERSERCO.

Head office address: No. 17 Pham Hung, My Dinh 2 Ward, Nam Tu Liem District, Hanoi City..

Company charter capital: VND 360,000,000,000 (Three hundred and sixty billion dong).

Legal representative:

Mr Phung Tien Toan - Chairman of the Board of Directors

Mr Vu Hoang Thao - General Directors

1.2 BUSINESS FIELD

The company operates in the fields of trade, services and construction.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

1.3 OPERATING INDUSTRIES

The Company's business activities include:

- Other support services related to transportation;
Details: logistics services.
- Other remaining business support services not classified elsewhere;
Details: temporary import, re-export and transit services. Duty-free sales.
Import and export of the Company's business items;
- Footwear production;
- Construction wood products production;
- Computer and computer peripheral equipment production;
- Sawing, cutting, planing and preserving wood;
- Manufacturing other products from wood, manufacturing products from bamboo, rattan, straw, thatch and plaiting materials;
- Printing-related services;
- Manufacturing electronic components;
- Manufacturing consumer electronic products;
- Manufacturing plywood, veneer, plywood and other thin boards;
- Manufacturing label paper, label paper, paper and cardboard packaging;
- Construction of residential houses, construction of non-residential houses;
- Demolition;
- Site preparation;
- Installation of electrical systems;
- Construction of railway works, road works, water supply and drainage works;
- Construction of telecommunications, information and communication works, electrical works;
- Construction of other public works;
- Construction of hydraulic works, mining works, processing and manufacturing works;
- Construction of other civil engineering works;
- Other specialized construction activities;
- Wholesale of automobiles and other motor vehicles;
- Automobile and other motor vehicle dealerships;
- Sale of spare parts and accessories of automobiles and other motor vehicles
- Sale of motorcycles and motorbikes
- Maintenance and repair of motorcycles and motorbikes;
- Sale of spare parts and accessories of motorcycles and motorbikes;
- General wholesale (state-licensed types)
(Excluding general wholesale of rice, cane sugar, beet sugar, tobacco and cigars, crude oil, processed oil, precious metals and precious stones, recordings on all materials, books, newspapers and magazines, pharmaceuticals, explosives).
- Road freight transport;
- Short-term accommodation services;
(Excluding bar, karaoke room, dance hall business).
- Other food and beverage services;
(Excluding bar, karaoke room, dance hall business).
- Beverage service;
(Excluding bar, karaoke room, dance hall business).
- Information portal;
(Excluding entertainment activities).
- Real estate business, land use rights owned, used or leased;
- Installation of water supply, drainage, heating and air conditioning systems;
- Installation of other construction systems;
- Completion of construction works;
- Retail sale of passenger cars (9 seats or less); - Maintenance and repair of cars and other motor vehicles;

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

1.3 OPERATING INDUSTRIES (CONTINUED)

- Agents, brokers, auctions of goods
(Details: Agents, brokers (excluding insurance, securities, real estate and marriage brokerage with foreign elements; excluding agents, brokers of goods such as rice, cane sugar, beet sugar, tobacco and cigars, crude oil, processed oil, precious metals and precious stones, recorded items on all materials, books, newspapers and magazines, pharmaceuticals recorded on all materials, books, newspapers and magazines, pharmaceuticals, explosives)
- Wholesale of other household goods;
(Except pharmaceuticals, books, newspapers and magazines, recorded items on all materials).
- Wholesale of agricultural machinery, equipment and spare parts;
- Wholesale of other machinery, equipment and spare parts;
(Details: Wholesale of mining and construction machinery, equipment and spare parts;
Wholesale of electrical machinery, equipment, electrical materials;
Wholesale of electrical machinery, equipment, materials electricity;
Wholesale of machinery, equipment and spare parts for textile, garment, leather and footwear machines;
Wholesale of office tables, chairs, cabinets;
Wholesale of medical machinery and equipment;)
- Other specialized wholesale not elsewhere classified;
(Details: Wholesale of fertilizers, wholesale of other chemicals (except chemicals banned by the State))
- Restaurants and mobile catering services
- Activities of insurance agents and brokers;
- Consulting, brokerage, auctioning of real estate, auctioning of land use rights;
- Travel agencies;
- Primary, intermediate and college training;
- Sauna, massage and similar health-enhancing services (except sports activities - excluding acupuncture, acupressure and steam bath with traditional medicine).
- Architectural activities and other related technical consultancy;
- Advertising;
- Rental of sports and entertainment equipment;
- Activities of centers, consulting agencies, introduction and brokerage of labor and jobs (excluding introduction, selection and supply of human resources for enterprises with the function of exporting labor);
- Organization of introduction and trade promotion;
- Other unclassified mining;
(Details: Trading and processing of minerals (except for minerals prohibited by the State));
- Other road passenger transport;
(Details: multimodal transport business);
- Wholesale of other materials and installation equipment in construction (excluding precious metals and precious stones);
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and rattan) and live animals (excluding rice, tobacco and cigars)
- Wholesale of rice, wheat, other cereal grains, wheat flour (excluding rice)
- Wholesale of food (excluding cane sugar, beet sugar);
- For conditional business lines, enterprises only conduct business when they meet all conditions as prescribed by law.)

1.4 NORMAL OPERATING CYCLE

The Company's normal operating cycle is 12 months.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

1.5 THE COMPANY STRUCTURE

Unit

A. Subsidiaries

Directly owned subsidiaries

1. Son Tay Port Joint Stock Company
2. Interserco My Dinh Joint Stock Company
3. International Manpower Supply And Trade Joint Stock Company

Subsidiary indirectly owned through Interserco My Dinh Joint Stock Company

1. Interserco - Vat Cach Logistics Limited Company

B. Joint ventures and associates

Joint ventures and directly owned associates

1. International Property Investment Corporation
2. International Human Resources Vocational College
3. Plummy Joint Venture Garment Company
4. Cgd Vietnam Construction Consulting Joint Stock Company
5. United Supply Chain Corporation
6. Viet Nam Icc Construction Joint Stock Company
7. Viet Nam Interserco Trading International Joint Stock Company

Joint ventures and associates indirectly owned through Son Tay Port Joint Stock Company

1. Hong Van Port Joint Stock Company
2. Concrete Son Tay Joint Stock Company

2. BASIS FOR PREPARING FINANCIAL STATEMENTS AND FINANCIAL YEAR

2.1 BASIS FOR PREPARING CONSOLIDATED FINANCIAL STATEMENTS

The accompanying financial statements are presented in Vietnamese Dong (VND), under the historical cost principle and in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements.

The Company's consolidated financial statements are prepared in accordance with the Enterprise Accounting Regime issued together with Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the Enterprise Accounting Regime and Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the preparation of Consolidated Financial Statements.

2.2 FISCAL YEAR

The Company's fiscal year begins on January 1st and ends on December 31 of the calendar year. This financial report is prepared for the period from July 1st, 2025 to September 31st, 2025.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in preparing these interim consolidated financial statements:

3.1 ACCOUNTING SYSTEM

The Company applies the Enterprise Accounting Regime as guided in Circular 200/2014/TT-BTC issued by the Ministry of Finance on December 22, 2014 and Circular 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance on guidance on preparing Consolidated Financial Statements.

3.2 ACCOUNTING ESTIMATES

The preparation of the financial statements in accordance with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of revenues and expenses during the financial year. Actual results may differ from those estimates and assumptions.

3.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, bank deposits, deposits, short-term investments or highly liquid investments. Highly liquid investments are those with original maturities of no more than 03 months, which can be converted into known amounts of cash and are subject to insignificant risk of changes in value.

3.4 FINANCIAL INVESTMENTS

Investments in Subsidiaries and Associates are accounted for using the cost method; net profits distributed from Subsidiaries and Associates arising after the date of investment are recorded in the Income Statement. Other distributions (other than net profits) are considered as recovery of investments and are recorded as deductions from the cost of investment.

Other short-term and long-term investments are recorded and reflected in the Financial Statements according to the original cost method. When there is evidence of a decrease in the value of investments, the Company will consider setting up a provision for a decrease in the value of long-term financial investments for the lost value. In the absence of reference information to determine the level of decrease in the value of investments, the value of other long-term investments will still be recorded and reflected at the original cost in the Financial Statements.

Annual profits from financial investments are reflected in financial operating revenue..

3.5 ACCOUNTS RECEIVABLE

Receivables include: customer receivables, prepayments to vendors and other receivables at the reporting date.

Receivables are presented at cost less provision for doubtful debts. The provision for doubtful debts is set up by the Company for receivables that are overdue as stated in economic contracts, contract commitments or debt commitments, which the enterprise has requested many times but has not yet recovered. The determination of the overdue period of the receivable is determined based on the principal repayment period according to the original purchase and sale contract. not taking into account debt extensions between parties



NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.5 ACCOUNTS RECEIVABLE (CONTINUED)

or for receivables that have not yet reached maturity but the debtor has gone bankrupt or is in the process of dissolution, is missing, has absconded and will be refunded when the debt is recovered. The increase or decrease in the provision for doubtful debts is accounted for in the business management expenses of the period.

3.6 INVENTORY

Inventories are measured at the lower of cost and net realizable value. The cost of inventories comprises all costs incurred in bringing the inventories to their present location and condition, including: purchase price, non-refundable taxes, transportation, handling, storage costs incurred in the purchase process, standard losses, and other costs directly attributable to the purchase of inventories.

The Company applies the perpetual inventory method to account for inventories. The selling price of inventories is calculated using the specific identification method..

Provision for inventory impairment (if any) of the Company is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory. Net realizable value is determined by the estimated selling price less the estimated costs of completion and costs to be incurred in marketing, selling and distribution. Increases or decreases in the provision for inventory impairment are recorded in the cost of goods sold in the period.

3.7 TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation..

The initial cost of tangible fixed assets comprises the purchase price and any other directly attributable costs of bringing the asset to working condition for its intended use..

For fixed assets that have been put into use but have not yet had an official settlement, the original value of fixed assets will be temporarily recorded as an increase and depreciation will be deducted. When there is an official settlement, the original value will be adjusted accordingly..

Costs related to tangible fixed assets arising after initial recognition must be recorded as production and business costs in the period, unless these costs are likely to make tangible fixed assets generate more economic benefits in the future than the initially assessed level of operation, then they are recorded as an increase in the original cost of tangible fixed assets..

Some assets are revalued when determining the enterprise value for equitization according to the enterprise value determination dossier for equitization as of December 31, 2014 and approved by the Hanoi People's Committee under Decision No. 6988/QĐ-UBND dated December 18, 2015.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The specific depreciation periods are as follows:

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.7 TANGIBLE FIXED ASSETS (CONTINUED)

<i>Asset Type</i>	<i>Time of use (years)</i>
- Buildings, structures	05 - 50
- Machinery and equipment	06 - 10
- Motor vehicles	06 - 10
- Office equipment	03 - 10
- Other fixed assets	04 - 25

3.8 INTANGIBLE FIXED ASSETS

Intangible fixed assets are stated at cost less accumulated depreciation.

The initial cost of intangible fixed assets comprises the purchase price and any other directly attributable costs of bringing the asset to working condition for its intended use.

Intangible fixed assets are computer software and parking control software. Intangible fixed assets are amortized using the straight-line method over their estimated useful lives. The specific amortization periods are as follows:

<i>Asset Type</i>	<i>Time of use (years)</i>
- Computer software	03 - 08
- Others	03 - 08

3.9 CONSTRUCTION IN PROGRESS

Construction in progress is recorded at cost, reflecting costs directly related (including related interest expenses in accordance with the Company's accounting policy) to assets under construction, machinery and equipment being installed for production, leasing and management purposes as well as costs related to repairs of fixed assets in progress. Depreciation of these assets is applied in the same way as other assets, starting when the assets are ready for use.

3.10 PREPAID EXPENSES

Long-term prepaid expenses include the remaining value of tools and supplies that do not qualify as fixed assets and other expenses that are assessed as being able to provide future economic benefits with a useful life of more than one year. These expenses are capitalized as long-term prepaid expenses and are allocated to production and business expenses, using the straight-line method in accordance with current accounting regulations. Other long-term prepaid expenses have an allocation period of no more than 03 years..

3.11 LIABILITIES PAYABLE

Liabilities are recorded at cost, including:

- Trade payables are commercial payables arising from transactions of purchasing goods and services.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.11 LIABILITIES PAYABLE (CONTINUED)

- Other payables include non-commercial payables not related to the purchase and sale of goods and services.

3.12. LOANS AND FINANCE LEASES

Loans and financial leasing debts are loans. Loans and financial leasing debts are monitored in detail for each lending entity, each debtor, each loan agreement and each type of borrowed asset; according to the repayment period of loans, financial leasing debts and in the original currency (if any). Loans with a remaining repayment period of more than 12 months from the reporting date are presented as long-term loans and financial leasing debts. Loans due for payment within the next 12 months from the reporting date are presented as short-term loans and financial leasing debts.

3.13. BORROWING COSTS

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Income earned on temporary investments from borrowings is deducted from the cost of those assets.

In case a separate loan is used only for the purpose of investing in the construction or production of an unfinished asset, the borrowing costs eligible for capitalization for that unfinished asset will be determined as the actual borrowing costs incurred from the loans minus (-) the income arising from the temporary investment activities of these loans.

3.14 ACCRUED EXPENSES

Accrued expenses are recorded based on reasonable estimates of the amount payable for goods and services used during the period due to lack of invoices or insufficient records.

3.15 OWNERS' EQUITY

According to Decision No. 6988/QĐ-UBND dated December 18, 2015 of the Hanoi People's Committee on approving the enterprise value and equitization plan of the International Investment, Trade and Service Company Limited, the total number of shares is 36,000,000, with a par value of VND 10,000/share. According to Decision No. 6955/QĐ-UBND dated December 16, 2016 on converting the International Investment, Trade and Service Company Limited into the International Investment, Trade and Service Joint Stock Company. In which, the State capital directly managed by the Hanoi People's Committee accounts for 45% of the charter capital, the capital of other shareholders accounts for 55% of the charter capital.

3.16 RECOGNITION OF REVENUE AND EXPENSES

Revenue from sales of goods and rendering of services is recognized when the risks, rewards and ownership of the goods are transferred to the buyer; The company can obtain economic benefits and at the same time can determine the costs related to the sales transaction.

Revenue from sales of products and goods

Revenue is recognized when the outcome of a transaction can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.



NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.16 RECOGNITION OF REVENUE AND EXPENSES)

Revenue from sales is recognized when the goods are delivered and ownership has passed to the buyer, the customer accepts payment and the costs associated with the transaction can be measured reliably. Revenue is not recognized when there are significant uncertainties regarding the collectibility of the consideration due or the possible return of goods.

Service revenue

Revenue from providing services is recognized when the outcome of the transaction and the provision of services can be reliably determined, the Company is able to obtain economic benefits from this transaction (recognized when there is evidence of the service output completed at the end of the financial year) and the costs incurred and the costs to complete the service provision transaction can be determined.

In cases where the provision of services involves multiple accounting periods, revenue is determined based on the results of the work actually completed during the period..

No revenue is recognised when there is significant uncertainty regarding the recovery of the consideration due.

Construction contract revenue

In case the construction contract stipulates that the contractor is paid according to the value of the performed volume, when the results of the construction contract performance are reliably determined and confirmed by the customer, the revenue and expenses related to the contract are recorded corresponding to the completed work confirmed by the customer in the period reflected on the issued invoice.

Financial revenue

Financial revenue includes: interest on bank deposits, interest from investment activities, dividends, profits shared from investment activities. The Company records when revenue is determined relatively reliably and there is the ability to obtain economic benefits from that transaction..

Operating expenses arising from and related to the generation of revenue during the year are collected according to actual and estimated accounting periods.

3.17 TAXES AND OTHER PAYABLES TO GOVERNMENT BUDGET

Input VAT is accounted for using the deduction method..

The tax currently payable is based on taxable profit for the year. Taxable profit may differ from profit before tax as reported in the Income Statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are not taxable or deductible..

The current corporate income tax rate is 20%..

Taxable profit is determined based on the results of business operations after adjusting for non-taxable income and non-deductible expenses. The determination of taxable profit and current corporate income tax expense is based on current tax regulations. However, these regulations are subject to change from time to time and the final determination depends on the results of the examination by the competent tax authority..

Other taxes are implemented according to current regulations of the State.



NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

3. MAIN ACCOUNTING POLICIES (CONTINUED)

3.18. RELATED PARTIES

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties include:

- Enterprises that directly or indirectly through one or more intermediaries control, or are controlled by, or are under common control with the Company, including the parent company, subsidiaries, joint ventures, jointly controlled entities, and associated companies..
- Individuals owning, directly or indirectly, an interest in the voting power of the Reporting Enterprises that gives them significant influence over the Enterprises; and key management personnel having authority and responsibility for planning, directing and controlling the activities of the Company, including close members of the families of such individuals.
- Enterprises in which the above-mentioned individuals directly or indirectly hold voting rights or in which such persons can exercise significant influence over the enterprise.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

4. CASH AND CASH EQUIVALENTS

	30/09/2025	01/01/2025
	VND	VND
- Cash	732,519,096	38,962,187
- Bank deposits	9,036,583,782	7,897,743,605
	9,769,102,878	7,936,705,792

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

5. RECEIVABLES FROM CUSTOMERS

	30/09/2025	01/01/2025
	VND	VND
a. Short-term	78,975,247,796	83,869,512,248
- Thien Tai Trading Transport and Export-Import Joint Stock	24,353,472,000	24,353,472,000
- Chien Thang Manganese Joint Stock Company	12,378,342,970	13,078,342,970
- Chau Anh Trade- Construction Company Limited	11,955,072,811	11,955,072,811
- Da Nang Agricultural Materials Joint Stock Company N0II	3,260,000,000	3,200,000,000
- Construction Enterprise No.3- Branch of UDIC Urban- One member Limited Liability Company	6,440,269,832	6,440,269,832
- Viet Long Electric Machine Trading Joint Stock Company	5,868,373,827	5,988,373,827
- Dap-Vinachem Joint Stock Company		4,493,335,368
- Interserco My Dinh Joint Stock Company	208,523,428	155,625,309
- Viet Nam Interserco Trading International Joint Stock Company	1,340,960,736	1,330,944,742
- Mai Vu Joint Stock Company	2,804,980,000	2,422,880,000
- Nam Vuong M.E&P Co., Ltd	1,037,862,545	1,037,862,545
- Interserco-CP Joint Stock Company	1,489,465,753	1,489,465,753
- Canon Viet Nam Co.,Ltd	915,059,461	684,758,680
- Canon Viet Nam Co.,Ltd - Que Vo Branch	43,880,000	201,046,186
- Ha Linh Trading and Technology Joint Stock Company	243,459,761	243,459,761
- Other Customers	6,635,524,672	6,794,602,464
b. Long-term receivables	-	-
c. Receivables from related parties	1,682,933,340	1,557,989,800
- Interserco My Dinh Joint Stock Company	208,523,428	155,625,309
- Viet Nam Interserco Trading International Joint Stock Company	1,340,960,736	1,330,944,742
- CGD Vietnam Construction Consulting Joint Stock Company	126,421,456	61,944,734
- Lien Hop Supply Chain Joint Stock Company	2,659,158	995,306
- Khang Viet Ha Joint Stock Company	4,293,147	8,479,709
- International Labor Supply and Trading Joint Stock Company	75,415	-

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

6. OTHER RECEIVABLES

	30/09/2025		01/01/2025	
	Value in VND	Provision in VND	Value in VND	Provision in VND
a. Short-term	48,551,431,916	3,923,084,208	55,747,234,733	7,483,417,541
- Other Receivables	6,707,477,691	3,923,084,208	18,169,168,835	7,483,417,541
+ Interserco My Dinh Joint Stock Company	647,968,383	750,730,349	754,960,349	750,730,349
+ Dong Gia Phat Investment and Development Joint Stock Company	2,816,668,586	2,816,668,586	2,816,668,586	2,816,668,586
+ Fine Arts & Culture Development Investment Center	331,282,495	331,282,495	331,282,495	331,282,495
+ Canon Viet Nam Co., Ltd	-	-	-	-
+ Canon Viet Nam Co., Ltd	255,513,103	-	278,793,600	-
+ Maersk Logistics & Services Viet Nam Co., Ltd	-	-	329,112,400	-
+ Viet Nam Interserco Trading International Joint Stock Company	1,027,372,089	-	3,384,000	-
+ Mr. Trinh Quang Chien	-	-	3,560,333,333	3,560,333,333
+ Panasonic Appliances Viet Nam Co., Ltd	499,162,293	-	370,686,367	-
+ Aviation Logistics Company	1,010,597,233	-	9,242,448,000	-
+ Other Entities	118,913,509	24,402,778	481,499,705	24,402,778
- Deposits and Escrow	46,000,000	-	67,000,000	-
- Advances	41,797,954,225	-	37,511,065,898	-
+ Mr. Dang Tai Hung	4,368,247,920	-	4,368,247,920	-
+ Mr. Bui Si Minh	7,945,050,100	-	7,841,550,100	-
+ Mr. Nguyen Van Long	6,081,854,000	-	6,081,854,000	-
+ Ms. Nguyen Thi Thanh Huyen	9,048,102,169	-	5,998,512,079	-
+ Other Entities	14,354,700,036	-	13,220,901,799	-
b. Long-term	7,100,000	-	28,007,100,000	-
- Deposits and Escrow	7,100,000	-	7,100,000	-
- Giang Vo Electronic Technology Joint Stock Company	-	-	13,000,000,000	-
- Century Investment And Logistics Services Joint Stock Company	-	-	15,000,000,000	-
	48,558,531,916	3,923,084,208	83,754,334,733	7,483,417,541
c. Other Receivables from Related Parties	2,685,937,705	-	10,005,868,349	-
+ Interserco My Dinh Joint Stock Company	647,968,383	-	754,960,349	-
+ Son Tay Port Joint Stock Company	-	-	3,384,000	-
+ Interserco Viet Nam International Trading Joint Stock Company	1,027,372,089	-	3,384,000	-
+ Aviation Logistics Company	1,010,597,233	-	9,242,448,000	-
+ Hong Van Port Joint Stock Company	-	-	1,692,000	-

7. INVENTORY

	30/09/2025		01/01/2025	
	Giá gốc VND	Dự phòng VND	Giá gốc VND	Dự phòng VND
- Work in Progress	1,647,467,773	-	2,784,697,831	-
- Goods	19,750,000	-	19,750,000	-
	1,667,217,773	-	2,804,447,831	-

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

8. PREPAID EXPENSES

	30/09/2025	01/01/2025
	VND	VND
Short-term Prepaid expenses	608,610,239	680,725,800
- Short-term Prepaid expenses	608,610,239	680,725,800
Long-term Prepaid expenses	2,726,164,923	2,879,033,889
- Tools and Equipment	362,834,072	312,000,941
- Costs for Introducing ICD My Dinh Port at Duc Thuong	811,394,957	811,394,957
- Compensation for Crops	241,577,769	249,876,237
- Other long -term Prepaid expenses	1,310,358,125	1,505,761,754
	3,334,775,162	3,559,759,689

9. REPAYMENTS TO SUPPLIERS

	30/09/2025	01/01/2025
	VND	VND
Short-term Prepayments to supplier	39,262,609,582	8,448,938,932
- Viet Trung Minerals And Metallurgics Company Limited	30,000,000,000	-
- KVN INVESTMENT LLC	4,722,879,570	4,722,879,570
- Viet Nam Investment and Construction Design Consulting Joint Stock Company	1,203,742,500	1,203,742,500
- Ha Noi Resource Survey and Real Estate Consulting Joint Stock Company	585,017,000	585,017,000
- CGD Viet Nam Construction Consulting Joint Stock Company	526,988,242	262,388,242
- Giang Vo Electronics Technology Joint Stock Company	650,000,000	650,000,000
- Thuy Hoang Tien Transport Company	213,000,000	213,000,000
- THL Machinery installation and handling Joint Stock Company	218,000,000	218,000,000
- Other Entities	1,142,982,270	593,911,620
Long-term Prepayments to supplier	-	-
	39,262,609,582	8,448,938,932

INTERNATIONAL INVESTMENT TRADE
AND SERVICE JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENT
For the accounting period Q3, 2025
Ending on September 30th, 2025

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

10. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipment	Transport Vehicles Transmission	Equipment Tools and Management	Other Tangible Fixed Assets	Total
	VND	VND	VND	VND	VND	VND
COST						
01/01/2025	81,838,949,202	3,268,402,749	5,473,691,770	488,714,058	552,564,969	91,622,322,748
Purchase during the year	345,793,109	63,000,000				
Disposals, sales						
Reclassification due to not meeting criteria						
30/09/2025	82,184,742,311	3,331,402,749	5,473,691,770	488,714,058	552,564,969	92,031,115,857
ACCUMULATED DEPRECIATION						
01/01/2025	70,387,437,111	2,473,807,871	2,988,266,955	386,743,890	302,539,128	76,538,794,955
Depreciation during the year						
Disposals, sales	1,123,835,385	177,676,129	377,558,019	57,536,784	60,403,338	-
30/09/2025	71,511,272,496	2,651,484,000	3,365,824,974	444,280,674	362,942,466	78,335,804,610
NET BOOK VALUE						
01/01/2025	11,451,512,091	794,594,878	2,485,424,815	101,970,168	250,025,841	15,083,527,793
30/09/2025	10,673,469,815	679,918,749	2,107,866,796	44,433,384	189,622,503	13,695,311,247

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

11. INTANGIBLE FIXED ASSETS

Item	Computer Software VND	Total VND
COST		
01/01/2025	553,050,000	553,050,000
- Purchase during the year	-	-
30/09/2025	553,050,000	553,050,000
ACCUMULATED DEPRECIATION		
01/01/2025	460,230,000	460,230,000
- Depreciation during the year	24,097,500	24,097,500
30/09/2025	484,327,500	484,327,500
NET BOOK VALUE		
01/01/2025	92,820,000	92,820,000
30/09/2025	68,722,500	68,722,500

12. CONSTRUCTION IN PROGRESS

	30/09/2025 VND	01/01/2025 VND
Basic construction	269,515,379,606	266,676,765,679
- Investment project for Constructing ICD My Dinh Dry Port at Duc Thuong commune, Hoai Duc District, Ha Noi (*)	269,515,379,606	266,676,765,679
	269,515,379,606	266,676,765,679

(*) The ICD Mỹ Đình Inland Port Construction Investment Project in Duc Thuong Commune, Hoai Duc District, Hanoi, commenced construction in February 2017 with an approved total investment of VND 1,598,494,510,000. The project implementation period was initially planned from February 2017 to Q4 2023. The project investment policy was adjusted according to Decision No. 4096/QĐ-UBND dated November 19th, 2021, of the Hanoi People's Committee, with a total investment of approximately VND 1,720.931 billion and a project timeline extended to Q4 2024. As of October 6, 2025, the project has been approved by the People's Committee of Hanoi City for the adjustment of the project's investment policy under Decision No. 5000/QĐ-UBND:

1. Time to adjust the project progress: Quarter IV/2027 to put the entire project into operation;
2. Total investment capital: 1,747,717 billion VND (increase of 26,786 billion VND);
3. Adjustment of project operation time: 50 years from the date the investor is decided to lease the land.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

13. FINANCIAL INVESTMENTS

13.1. Investing in other entities

	30/09/2025	01/01/2025
	VND	VND
- Investment in Subsidiaries	53,496,524,750	53,496,524,750
- Investment in Joint Ventures and Associates	63,339,760,581	62,179,760,581
- Investment in Other Entities	160,775,816,155	160,778,911,964
	277,612,101,486	276,455,197,295

Detailed information on the Company's investments in joint ventures and associates as of September 30th, 2025 is as follows:

	Charter Capital	30/09/2025	Total owned shares
	VND	VND	
- Son Tay Port Joint Stock Company	42,120,000,000	19,522,800,000	2,108,462
- Interserco My Dinh Joint Stock Company	30,000,000,000	18,673,724,750	1,759,500
- International Labor Supply and Trading Joint Stock Company	30,000,000,000	15,300,000,000	1,530,000
	102,120,000,000	53,496,524,750	5,397,962

Detailed information on the Company's investments in joint ventures and associates as of September 30th, 2025 is as follows:

	30/09/2025	Provision in
	VND	VND
- CGD Vietnam Construction Consulting Joint Stock Company	754,000,000	-
- International Real Estate Investment Joint Stock Company	9,754,973,518	9,049,881,160
- Interserco Viet Nam International Trading Joint Stock Company	30,550,000,000	
- Hanoi International Human Resources Vocational School	4,500,000,000	2,584,641,420
- Plummy Joint Venture Garment Company	3,920,787,063	3,920,787,063
- United Supply Chain Joint Stock Company	9,800,000,000	5,005,161,995
- ICC Vienam Construction Joint Stock Company	3,060,000,000	1,398,952,322
- Curate IT Joint Stock Company	1,000,000,000	-
	63,339,760,581	21,959,423,960

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

13. FINANCIAL INVESTMENT (CONTINUED)

13.2. Investment in capital contribution to other units (continued)

Details of the Company's investments in other entities as at September 30th, 2025 are as follows:

	30/09/2025	01/01/2025
	VNĐ	VNĐ
- Aviation Logistics Company (*)	43,719,756,997	43,719,756,997
- ASG Group Joint Stock Company (**)	6,058,759,158	6,058,759,158
- Su Pan 1 Hydroelectric Joint Stock Company	22,632,000,000	22,632,000,000
- Guotai Junan Securities Joint Stock Company	-	814,710
- Vietcombank Securities Company Limited	-	2,281,099
- Tay Ninh International Logistics Joint Stock Company	82,500,000,000	82,500,000,000
- Khang Viet Ha Joint Stock Company	5,865,300,000	5,865,300,000
	160,775,816,155	160,778,911,964

(*) As of September 30th, 2025, the Company's shares at Aviation Logistics Company are 6,161,632 shares, par value VND 10,000/share.

(**) As of September 30th, 2025, the Company's shares at ASG Group Joint Stock Company are 851,462 shares, par value VND 10,000/share.



NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

14. SHORT-TERM LOAN RECEIVABLE

	30/09/2025		01/01/2025	
	Original cost in VND	Book value in VND	Original cost in VND	Book value in VND
Short-term				
- Interserco VCI Joint Stock Company	2,000,000,000	2,000,000,000	500,000,000	500,000,000
- Son Tay Port Joint Stock Company	500,000,000	500,000,000	500,000,000	500,000,000
	1,500,000,000	1,500,000,000	-	-
Supplementary information about Held-to-Maturity Investments				
Investments				
- Interserco VCI Joint Stock Company	Ngày hợp đồng 20/04/2007	Ngày hết hạn <12 months from the contract date	Tình trạng thu hồi Not yet Collected	
- Son Tay Port Joint Stock Company	15/04/2025	14/01/2026	Still within contract term	
c. Loan receivables from Related Parties				
- Son Tay Port Joint Stock Company	1,500,000,000	1,500,000,000	-	-
	1,500,000,000	1,500,000,000	-	-

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)**15. TRADE PAYABLES**

	30/09/2025		01/01/2025	
	Value	Repayable amount	Value	Repayable amount
	VND	VND	VND	VND
a. Short-term payables to suppliers				
- Interserco My Dinh Joint Stock Company	15,034,621,773	15,034,621,773	18,024,369,747	18,024,369,747
- ICC VietNam Construction Joint Stock Company	2,338,318,352	2,338,318,352	2,626,349,149	2,626,349,149
- Vietnam Container Handling Co., Ltd	714,583,250	714,583,250	1,289,326,060	1,242,880,250
- Branch of Dong Do Maritime Joint Stock Company in Hai Phong	64,746,600	64,746,600	92,988,600	92,988,600
- Logistics Export-Import Co, Ltd	420,956,001	420,956,001	109,782,000	109,782,000
- Hong Van Port Joint Stock Company	1,367,920,000	1,367,920,000	833,200,000	833,200,000
- Hanoi Construction and Investment Joint Stock Company	541,662,998	541,662,998	4,345,783,083	4,345,783,083
- Other parties	6,602,025,084	6,602,025,084	6,602,025,084	6,602,025,084
	2,984,409,488	2,984,409,488	8,726,940,855	8,773,386,665
b. Long-term payables to suppliers				
- Changlin Co., Ltd	4,806,588,000	4,806,588,000	4,669,700,760	4,669,700,760
	4,806,588,000	4,806,588,000	4,669,700,760	4,669,700,760
	<u>19,841,209,773</u>	<u>19,841,209,773</u>	<u>22,694,070,507</u>	<u>22,694,070,507</u>
c. Payables to related parties				
- ICC VietNam Construction Joint Stock Company	3,789,272,028	3,789,272,028	8,327,157,118	8,327,157,118
- Interserco My Dinh Joint Stock Company	714,583,250	714,583,250	1,289,326,060	1,289,326,060
- Hong Van Port Joint Stock Company	2,338,318,352	2,338,318,352	2,626,349,149	2,626,349,149
- Aviation Logistics Company	541,662,998	541,662,998	4,345,783,083	4,345,783,083
	194,707,428	194,707,428	65,698,826	65,698,826

INTERNATIONAL INVESTMENT TRADE
AND SERVICE JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENT
For the accounting period Q3, 2025
Ending on September 30th, 2025

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

16. TAXES AND STATE PAYABLES/RECOVERIES

	01/01/2025 VND	Amount payable in the year VND	Amount paid in the year VND	30/09/2025
- Output Value added Tax	139,422,539	1,531,769,518	1,595,678,041	75,514,016
- Import-Export Tax	(37,758,123)		-	(37,758,123)
- Corporate Income Tax	(815,538,025)		-	(815,538,025)
- Personal Income Tax	-	753,502,328	687,932,245	65,570,083
- Land Tax, Land Rental	(92,220,137)	8,585,721,402	474,015,312	8,019,485,953
- Other taxes	-	8,516,200	8,516,200	-
	<u>(806,093,746)</u>	<u>10,879,509,448</u>	<u>2,766,141,798</u>	<u>7,307,273,904</u>
In which:				
- Receivables	945,516,285			853,296,148
- Payables	139,422,539			8,160,570,052

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

17. ACCRUED EXPENSES

	30/09/2025	01/01/2025
	VND	VND
a. Short- term	10,321,893,809	10,371,396,062
- Interest expenses	9,781,027,206	9,873,315,714
- Other accrued expenses	540,866,603	498,080,348
b. Long - term	-	-
- Interest expenses	-	-
- Other accrued expenses	-	-
c. Accrued expenses to related parties	19,722,950	191,736,649
Aviation Logistics Company	-	172,013,699
Interserco My Dinh Joint Stock Company	11,270,257	11,270,257
Interserco Viet Nam International Trading Joint Stock Company	8,452,693	8,452,693

18. OTHER PAYABLES

	30/09/2025	01/01/2025
	VND	VND
a. Short - term	30,315,801,767	126,996,572,175
- Trade union fund	37,720,175	-
- Business cooperation funds	2,847,807,242	4,220,950,000
+ Interserco Viet Nam International Trading Joint Stock Company	1,420,950,000	1,420,950,000
+ Interserco My Dinh Joint Stock Company	1,426,857,242	2,800,000,000
- Other payables	27,430,274,350	122,775,622,175
+ Interserco Viet Nam International Trading Joint Stock Company (1)	-	45,203,127,617
+ Aviation Logistics Company (1)	-	35,493,704,528
+ International trade and services investment Joint Stock Company (1)	-	3,114,611,124
+ Interserco My Dinh Joint Stock Company (1)	-	11,307,344,849
+ Vietnam Development bank (2)	25,481,077,208	25,481,077,208
+ Agricultural bank of Hoai Duc	94,250,000	94,250,000
+ Investment and Development bank - Ha Dong Branch	189,545,619	189,545,619
+ Other entities	1,665,401,523	1,891,961,230
b. Long -term	238,154,506,111	142,839,215,115
- Long-term deposits and bets	67,035,717,993	66,839,215,115
- Other payables	-	-
+ Interserco Viet Nam International Trading Joint Stock Company (1)	45,203,127,617	-
+ Aviation Logistics Company (1)	35,493,704,528	-
+ International trade and services investment Joint Stock Company (1)	3,114,611,124	-
+ Interserco My Dinh Joint Stock Company (1)	11,307,344,849	-
+ Mr. Nguyen Duc Truong	76,000,000,000	76,000,000,000
c. Payables to related parties	94,851,984,236	39,714,654,528
- Interserco My Dinh Joint Stock Company	12,734,202,091	2,800,000,000
- Aviation Logistics Company	35,493,704,528	35,493,704,528
- Interserco Viet Nam International Trading Joint Stock Company	46,624,077,617	1,420,950,000

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

(1): According to Official Dispatch No. 2998/STC-TCDN dated May 30th, 2016 of the Hanoi Department of Finance and Official Dispatch No. 3580/UBND-KT dated June 15, 2016 of the Hanoi People's Committee, the International Investment, Trade and Service Company Limited is responsible for:

- Manage, account for and use for the right purpose the amount of VND 145,218,105,584 (after deducting the value of assets to contribute capital to the Joint Stock Company, which are houses and architectural works on the land, which is VND 34,781,894,416) supported by partners for relocation costs, compensation and advantages of exploiting assets on the land when implementing the project at 17 Pham Hung Street, Cau Giay Ward, Hanoi City according to regulations. In which, the compensation value and relocation support costs for companies currently operating at the land plot at 17 Pham Hung, Hanoi are specifically as follows:

Content	Interserco My Dinh Joint Stock Company	International Investment Trade And Service Joint Stock Company (*)	Aviation Logistics Corporation	Viet Nam Interserco Trading International Joint Stock Company
Compensation for houses and structures on land	7,259,393,491		20,966,179,815	42,358,640,054
Compensation for additional investment costs	120,695,567		300,318,435	1,495,035,156
Compensation for breach of contract			3,250,320,000	
Relocation support costs	3,927,255,791	3,114,611,124	10,976,886,279	1,349,462,407
Total	11,307,344,849	3,114,611,124	35,493,704,528	45,203,127,617

(*) This is International Investment, Trade and Service Company Limited after officially becoming a Joint Stock Company.

(2) See note 20.1 of the notes to the financial statements.



NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

19. BORROWINGS AND FINANCE LEASE LIABILITIES

	30/09/2025		Trong kỳ		01/01/2025	
	Value	Repayable amount	Increase	Decrease	Value	Repayable amount
	VND	VND	VND	VND	VND	VND
Short-term loans						
- Vietnam Development Bank -Transaction Office I- Ha Dong Transaction Office (1)	2,902,055,296 499,953,917	2,902,055,296 499,953,917	65,231,890,875 -	111,100,975,744 -	48,771,140,165 499,953,917	48,771,140,165 499,953,917
- Center for fine Arts & Cultural Development Investment	192,101,379	192,101,379				
- Mr. Nguyen Duc Truong (2)	1,710,000,000	1,710,000,000	1,710,000,000		192,101,379	192,101,379
- Aviation Logistics Company	-	-			-	-
- Mr. Phung Anh Tien (4)	500,000,000	500,000,000		43,300,000,000	43,300,000,000	43,300,000,000
- Military Commercial Joint Stock Bank - My Dinh Branch	-	-	2,289,495,337	6,568,580,206	500,000,000	500,000,000
- Vietnam Development Bank -Transaction Office I- Hoai Duc Transaction Office	-	-	53,232,395,538	53,232,395,538	4,279,084,869	4,279,084,869
- Interserco Viet Nam International Trading Joint Stock Company	-	-	8,000,000,000	8,000,000,000		
Long-term loans due						
- Shinhan Bank Vietnam Limited (3)	4,044,002,840 155,409,840	4,044,002,840 155,409,840	4,321,633,699 433,040,699	656,440,703 656,440,703	378,809,844 378,809,844	378,809,844 378,809,844
- Vietnam Development Bank -Transaction Office I- Hoai Duc Transaction Office (5)	3,888,593,000	3,888,593,000	3,888,593,000	-		
Long-term loans						
- Shinhan Bank Vietnam Limited (3)	16,033,552,320 479,180,320	16,033,552,320 479,180,320	19,442,965,000	4,321,633,699 433,040,699	912,221,019 912,221,019	912,221,019 912,221,019
- Vietnam Development Bank -Transaction Office I- Hoai Duc Transaction Office (5)	15,554,372,000	15,554,372,000	19,442,965,000	3,888,593,000	-	-
Total loans						
- Aviation Logistics Company	22,979,610,456	22,979,610,456	88,996,489,574	116,079,050,146	50,062,171,028	50,062,171,028
- Interserco Viet Nam International Trading Joint Stock Company	-	-	-	43,300,000,000	43,300,000,000	43,300,000,000
	-	-	-	43,300,000,000	43,300,000,000	43,300,000,000
	-	-	8,000,000,000	8,000,000,000	-	-

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

19. BORROWINGS AND FINANCE LEASE LIABILITIES

- 1) The principal debt of Dan Hoai Silk Enterprise (in 1997, transferred to Ha Tay Shoe Company, now transferred to International Investment, Trade and Service Company Limited) borrowed from Ha Tay Investment and Development Bank Branch (now Ha Tay Investment and Development Joint Stock Commercial Bank Branch) for the purpose of borrowing capital for production and business purposes.
Payment order/payment voucher). Appendix No. 01 dated September 10th, 2021 of loan contract No. 06/2021/HDVV/ILS-NMT extends the loan term for 6 months from September 10th, 2021 and will automatically extend if the two parties do not sign the contract termination. Appendix No. 02 dated March 10th, 2022 of loan contract No. 06/2021/HDVV/ILS-NMT includes loan interest in the principal and from March 10th, 2022 the new loan principal is VND 76,090,993,151. The purpose of the loan is to serve production and business activities..
- (2) Loan contract No. 01/HD/2025/ILS-NBT dated March 14th, 2024 between International Investment, Trade and Services Joint Stock Company and Mr. Nguyen Duc Trung with a loan amount of VND 1.710,000,000, loan term is 05 years, loan interest rate is 5%/year.
- (3) Loan contract No. 817900011095 dated May 17th, 2022 between Shinhan Bank Vietnam Limited - Pham Hung Branch - My Dinh Transaction Office and International Investment, Trade and Service Joint Stock Company, loan amount is 1,117,000,000 VND, loan term is 05 years, interest rate is 7.5%/year, loan purpose is to buy a car;
- Contract No. SHBVN/MD/2024-HBTD-29613 dated October 3, 2024 between Shinhan Bank Vietnam Limited - Pham Hung Branch - My Dinh Transaction Office and International Investment, Trade and Service Joint Stock Company, loan amount is 790,000,000 VND, loan term is 05 years, interest rate is 7.3%/year, loan purpose is to buy a car;
- (4) Loan contract No. 01/2024/HDVV/ILS-PAT dated December 31st, 2024, between International Investment, Trade and Service Joint Stock Company and Mr. Phùng Anh Tiến, with a loan amount of VND 500,000,000. The loan term is 3 months from the date the borrower receives the funds. The annual interest rate is 5%, and interest shall be paid every 3 months on the last day of each payment period.
- (5) Credit contract No. 01/2025/2257299/HDTD dated April 18, 2025 between Vietnam Joint Stock Commercial Bank for Investment and Development - Hoai Duc Branch and International Investment, Trade and Service Joint Stock Company with an amount of VND 19,442,965,000, loan term of 60 months, interest rate of 6.5% for compensation for protection and development of rice-growing land, site clearance for moving 110KV transmission line to implement the investment project to build ICD My Dinh dry port in Duc Thuong commune, Hoai Duc, Hanoi.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

20. OWNERS' EQUITY

20.1 STATEMENT OF CHANGES IN EQUITY

Item	Owner's invested capital	Undistributed after tax	Total
		profit (*)	
	VND	VND	VND
01/01/2025	360,000,000,000	(62,054,215,629)	297,945,784,371
- Profit in the current year	-	3,988,164,602	3,988,164,602
30/09/2025	360,000,000,000	(58,066,051,027)	301,933,948,973

(*) According to Decision 6988/QĐ-UBND dated December 18th, 2015 of Hanoi People's Committee approving the Enterprise value and equitization plan of International Investment, Trade and Service Company Limited: "Reducing losses in 2014 from the source of interest payments to the Bank in the amount of VND 23,700,359,093. The Company is responsible for preparing documents and procedures to request the Vietnam Development Bank to consider and process the cancellation of interest payments according to regulations". Up to now, the Company has prepared documents and completed these procedures but is waiting for the Ministry of Finance and the Vietnam Development Bank to resolve.

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

20.2 DETAILS OF OWNERS' EQUITY

	30/09/2025		01/01/2025	
	Total contributed Capital	Capital Contribution	Total contributed Capital	Capital Contribution Ratio
	VND	%	VND	%
State Capital Contribution	162,000,000,000	45.00%	162,000,000,000	45.00%
Capital Contribution from other entities	198,000,000,000	55.00%	198,000,000,000	55.00%
+ Aviation Logistics Company	97,200,000,000	27.00%	97,200,000,000	27.00%
+ Other entities	100,800,000,000	28.00%	100,800,000,000	28.00%
	360,000,000,000	100%	360,000,000,000	100%

20.3 CHANGES OF OWNERS' EQUITY

	30/09/2025 VND	01/01/2025 VND
- Opening capital contribution	360,000,000,000	360,000,000,000
- Closing capital contribution	360,000,000,000	360,000,000,000

20.4 SHARES

	30/09/2025 Shares	01/01/2025 Shares
- Number of shares registered for issuance	36,000,000	36,000,000
- Number of shares sold to the public	36,000,000	36,000,000
+ Common shares	36,000,000	36,000,000
+ Preferred shares	-	-
- Number of shares outstanding	36,000,000	36,000,000
+ Common shares	36,000,000	36,000,000
+ Preferred shares	-	-
- Par value of outstanding shares (VND/CP)	10,000	10,000

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

21. OFF BALANCE SHEET ITEMS

	30/09/2025	01/01/2025
- United states dollar (USD)	1,876.76	1,891.63
- Japanese Yen (JPY)	22,420.00	23,509.00

22. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	From 01/07/2025 to 30/09/2025 VND	From 01/07/2024 to 30/09/2024 VND
Revenue from sales of goods and provision of services	109,675,295,933	36,237,115,752
- Revenue from Sales	89,280,904,229	1,843,680,000
- Revenue from Service Provision	20,394,391,704	34,393,435,752
Revenue from Related Parties	490,040,156	450,835,691
- Son Tay Port Joint Stock Company	18,900,000	18,000,000
- Interserco My Dinh Joint Stock Company	304,921,188	302,955,950
- CGD Vietnam Construction Consulting Joint Stock Company	26,706,840	28,054,460
- United Supply Chain Joint Stock Company	36,824,172	8,235,580
- International Labor Supply and Trading Joint Stock Company	27,585,912	26,100,000
- Interserco Vietnam International Trading Joint Stock Company	56,414,240	53,109,497
- Hong Van Port Joint Stock Company	12,600,000	-
- Khang Viet Ha Joint Stock Company	6,087,804	14,380,204

23. COST OF GOODS SOLD

	From 01/07/2025 to 30/09/2025 VND	From 01/07/2024 to 30/09/2024 VND
- Cost of Goods Sold	87,961,616,519	1,326,057,090
- Cost of Services Provided	14,350,215,675	30,262,949,204
	102,311,832,194	31,589,006,294
Cost of goods sold from related parties	3,518,014,216	17,143,575,494
- Interserco My Dinh Joint Stock Company	2,910,481,531	948,825,119
- Interserco Vietnam International Trading Joint Stock Company	-	-
- Aviation Logistics Company	59,726,205	60,546,705
- Hong Van Port Joint Stock Company	547,806,480	16,134,203,670

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)
(The accompanying Notes are an integral part of the Financial Statements)

24. FINANCIAL INCOME

	From 01/07/2025 to 30/09/2025 VND	From 01/07/2024 to 30/09/2024 VND
- Interest from deposits and loans	3,480,947	3,346,513
- Dividends and profits shared	6,772,632,000	9,242,448,000
- Other financial income	136,789,200	-
	6,912,902,147	9,245,794,513
Finance income from related parties	6,772,632,000	9,242,448,000
- Interserco Vietnam International Trading Joint Stock Company	611,000,000	-
- Aviation Logistics Company	6,161,632,000	9,242,448,000

25. FINANCIAL EXPENSES

	From 01/07/2025 to 30/09/2025 VND	From 01/07/2024 to 30/09/2024 VND
- Interest expenses	135,704,595	880,785,614
- Provision for investment losses	-	1,695,747,763
	135,704,595	2,576,533,377
Financial expenses from related parties	-	65,765,295
- Interserco Vietnam International Trading Joint Stock Company	-	53,666,666
- International Labor Supply and Trading Joint Stock Company	-	12,098,629

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/07/2025 to 30/09/2025 VND	From 01/07/2024 to 30/09/2024 VND
a. Selling Expenses	-	-
b. Administrative Expenses	12,600,638,548	4,980,344,883
- Management staff costs	2,800,852,277	2,689,106,659
- Reversal of provisions for doubtful receivables	(140,000,000)	(185,430,631)
- Provision for doubtful receivables	8,778,062,868	1,592,661,600
- Other administrative expenses	1,161,723,403	884,007,255

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

27. OTHER INCOME

	From 01/07/2025 to 30/09/2025 VND	From 01/07/2024 to 30/09/2024 VND
- Other items	173,128,156	18,000
	173,128,156	18,000

28. OTHER EXPENSES

	From 01/07/2025 to 30/09/2025 VND	From 01/07/2024 to 30/09/2024 VND
- Fines and tax arrears	3,500,000	-
- The project cost of the Tra Linh – Cao Bang ICD was canceled	-	2,103,263,306
- Other expenses	46,470,137	57,861,352
	49,970,137	2,161,124,658

29. INFORMATION OF RELATED PARTIES

29.1. SALARY, REMUNERATION OF BOARD OF DIRECTORS AND EXECUTIVE BOARD

		From 01/07/2025 to 30/09/2025 VND	From 01/07/2024 to 30/09/2024 VND
a. Remuneration for board of Management		90,000,000	90,000,000
- Mr. Phung Tien Toan	Chairman	30,000,000	30,000,000
- Mr. Nguyen Thai Hoa	Member	15,000,000	15,000,000
- Mr. Nguyen Van Thinh	Member	15,000,000	15,000,000
- Ms. Phung Thuy Hoa	Member	15,000,000	15,000,000
- Mr. Trieu Van Bang	Member	15,000,000	15,000,000
b. Remuneration for board of Supervisors		48,000,000	48,000,000
- Ms. Ngo Thị Hoàng Yên	Head of Superisiors board	15,000,000	15,000,000
- Mr. Nguyen Trung Dung	Member	12,000,000	12,000,000
- Ms. Nguyen Minh Hao	Member	12,000,000	12,000,000
- Ms. Nguyen Thi Huong	Secretary	9,000,000	9,000,000
c. Salaries and bonuses of the board of general Directors and orther executives		988,953,000	736,812,000
- Mr. Phung Tien Toan	Chairman of the board	311,740,000	234,830,000
- Mr. Vu Hoang Thao	General Director	255,665,000	191,066,000
- Ms. Phung Thuy Hoa	Deputy General director	207,251,000	148,531,000
- Mr. Trieu Van Bang	Deputy General director	214,297,000	162,385,000

NOTES TO THE SEPARATE FINANCIAL STATEMENT (Continued)

(The accompanying Notes are an integral part of the Financial Statements)

30. OTHER INFORMATION

According to the joint venture cooperation principle contract No. 09/2011/HDLD/AZ-INTERSERCO dated March 30th, 2011 signed between AZ Real Estate Joint Stock Company (Party A) and International Investment, Trade and Service One Member Co., Ltd. (Party B) and Ms. Pham Thi Hanh (Party C), the Parties agree to jointly establish a company to carry out the procedures for applying for investment project permits, construction and management of the City Of Dreams high-end apartment and commercial complex project on a land area of approximately 38,000 m² at 17 Pham Hung Street, Tu Liem, Hanoi. After the Hanoi People's Committee approves the policy of converting the land use purpose and establishing an investment project at 17 Pham Hung Street, Tu Liem, Hanoi, the Parties will contribute shares to establish a joint stock company and establish an investment project at the above address. Accordingly, Party A and Party C are responsible for preparing the project, completing the procedures according to regulations and submitting them to competent authorities for approval. After the project is approved for detailed planning 1/500, Party B must complete the preparation of a detailed project for the relocation of the ICD port outside of Ring Road 4 (in Duc Thuong, Hoai Duc, Hanoi). According to the project implementation progress, it is expected that the project will be constructed in stages in accordance with the completed relocation site, starting from December 2012. According to Contract Appendix No. 02 dated March 6th, 2016, Party C has been transferred to Ms. Ta Thi Thuy Trang. Up to now, the project has not been approved by the Hanoi People's Committee for investment policy.

According to Document No. 3580/UBND-KT dated June 15th, 2016 of the Hanoi People's Committee on capital contribution to establish Vimediland Real Estate Investment Joint Stock Company by International Investment, Trade and Service One Member Company Limited: "After consideration, the City People's Committee has the following opinion: Approve the proposal of the Department of Finance in Official Dispatch No. 2998/STC-TCDN dated May 30th, 2016; allow International Investment, Trade and Service One Member Company Limited to contribute capital to establish Vimediland Real Estate Investment Joint Stock Company to implement the City Of Dreams Commercial Complex and Luxury Apartment project according to the planning at No. 17 Pham Hung Street, My Dinh II Ward, Nam Tu Liem District, Hanoi City, with the charter capital of the joint stock company being 290 billion VND (Two hundred and ninety billion VND). In which, International Investment, Trade and Service Company Limited contributes 26% of charter capital, equivalent to VND 75,400,000,000 (Seventy-five billion, four hundred million VND) in assets on land, the value of the advantage of the right to exploit assets on land at No. 17 Pham Hung Street, My Dinh II Ward, Nam Tu Liem District, Hanoi City and from the source of money compensated and supported by other partners".

31. COMPARATIVE FIGURES

Comparative figures on the Balance Sheet are figures on the audited Separate Financial Statements for the fiscal year ending December 31st, 2024 and the separate financial statements for the 3rd quarter of 2024 ending September 30th, 2024..

Hanoi, October 21st, 2025

Prepare

Phung Ngoc Dung

Chief Accountant

Pham Xuan Phuong



General Director

Vu Hoang Thao