CÔNG TY CỔ PHẦN VẬN TẢI ĐƯỜNG SẮT
Digitally signed by CÔNG TY CỔ PHẦN VẬN TẢI ĐƯỜNG SẮT
DN: OID.0.9.2342.19200300.100.1.1=MST:0110879376, CN=CÔNG TY CỔ PHẦN VẬN TẢI ĐƯỜNG SẮT, L=Hai Bà Trưng, S=HÀ NỘI, C=VN
Reason: I am the author of this document
Location: your signing location here
Date: 2026-11-02 11:28:03
Foxit Reader Version: 9.5.0

RAILWAY TRANSPORT JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 3361 /VTDS-TCKT

Hanoi, October 29, *2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange (HNX)

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance on guiding information disclosure on the securities market, Railway Transport Joint Stock Company (Stock code: TRV hereby discloses its Q3/2026 financial statements to the Hanoi Stock Exchange as follows:

1. Company name: Railway Transport Joint Stock Company

- Stock code: TRV
- Address: No. 130, Le Duan Street, Van Mieu – Quoc Tu Giam Ward, Hanoi
- Tel: 02439424647
- Email:phongtcktkhn@gmail.com Website: cophanvantaiduongsat.vn

2. Disclosure content:

- Financial statements for Q3/2026:

☐ Separate Financial Statements (for listed entities without subsidiaries and without superior accounting units having dependent units);

☐ Consolidated Financial Statements (for listed entities with subsidiaries);

☑ Combined Financial Statements (for listed entities having dependent accounting units with separate accounting systems);

- Cases requiring explanation:

+ The audit firm issues a qualified opinion or other than an unqualified opinion on the financial statements (for audited financial statements of year …)

☐ Yes ☐ No

Explanatory document in case of "Yes":

☐ Yes ☐ No

+ Profit after tax for the reporting period differs by 5% or more before and after audit, or changes from loss to profit or vice versa (for audited financial statements of year …)::

☐ Yes ☐ No

Explanatory document in case of "Yes":

☐ Yes ☐ No

+ Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☐ Yes ☐ No

Explanatory document in case of "Yes":

☐ Yes ☐ No

+ Profit after tax for the reporting period incurs a loss, or changes from profit in the same period of the previous year to loss in the current period or vice versa:

☑ Yes ☐ No

Explanatory document in case of "Yes":

☑ Yes ☐ No

This information has been disclosed on the Company's website on: October 29, 2026 at **cophanvantaiduongsat.vn** – "Shareholder Relations" section.

We hereby certify that the information disclosed above is true and accurate, and we take full responsibility before the law for the contents of this Disclosure.

Attachment:

- Financial statements for Q3/2026;

Representative
Legal Representative / Authorized Person for Information Disclosure
(Insert signature, full name, title, and seal)

M.S.D.N: 0110879376 – C.T.C.P
CÔNG TY CỔ PHẦN VẬN TẢI ĐƯỜNG SẮT
THÀNH PHỐ HÀ NỘI

Đào Anh Tuấn

RAILWAY TRANSPORT JOINT STOCK COMPANY

\V/

FINANCIAL STATEMENTS

The 3st quarter of 2026

Hanoi, September 28, 2026

Railway Transport Joint Stock Company

Model No. B01-DN
(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

FINANCIAL STATEMENT

As of September 30, 2026

Unit: VND

Criteria	Code	Last issue	Early Year Issue
A	*B*	*1*	*2*
A – Short-term assets	**100**	**824 615 639 765**	**722 588 187 744**
I - Cash and cash equivalents	**110**	**146 236 995 000**	**259 940 686 587**
1. Money	111	143 350 830 617	219 940 686 587
2. Cash equivalents	112	2 886 164 383	40 000 000 000
II - Short-term financial investment	**120**	**215 970 410 959**	**110 000 000 000**
1. Trading securities	121		
2. Provision for depreciation of trading securities (*)	122		
3. Investments held to maturity	123	215 970 410 959	110 000 000 000
4. Provision for investment held to short-term maturity (*)	124		
5. Other short-term investments	125		
6. Provision for losses of other short-term investments (*)	126		
III - Short-term receivables	**130**	**253 266 829 910**	**184 791 564 443**
1. Short-term receivables of customers	131	183 838 789 261	183 178 881 282
2. Short-term seller upfront	132	60 741 441 351	9 733 274 634
3. Short-term internal receivables	133		
4. Receivables according to the construction contract schedule	134		
5. Other short-term receivables	135	59 108 504 008	43 925 881 079
6. Provision for short-term bad debts (*)	136	- 50 421 904 710	- 52 046 472 552
7. Pending shortage of assets	137		
IV – Inventory	**140**	**182 564 203 833**	**150 699 014 854**
1. Inventory	141	184 313 573 044	152 448 384 065
2. Provision for inventory discounts (*)	142	- 1 749 369 211	- 1 749 369 211
V - Short-term biological assets	**150**		
1. Pets take short-term one-time products	151		
2. Crops grown in seasons or short-term 1-time products	152		
3. Provision for short-term biological asset losses (*)	153		
VI - Other short-term assets	**150**	**26 577 200 063**	**17 156 921 860**
1. Short-term allocation pending costs	161	12 349 138 184	13 228 184 899
2. Deductible value-added tax	162	7 737 059 651	197 451 770
3. Taxes and other amounts receivable by the State	163	6 491 002 228	3 731 285 191
4. Repurchase and sale of government bonds	164		
5. Other short-term assets	165		
B - Long-term assets	**200**	**1 570 127 690 701**	**1 591 685 019 567**
I - Long-term receivables	**210**	**58 706 451**	**58 706 451**
1. Long-term receivables of customers	211		
2. Pay long-term sellers upfront	212		
3. Business capital in affiliated units	213		
4. Long-term internal receivables	214		
5. Other long-term receivables	215	58 706 451	58 706 451
6. Provision for long-term bad debts (*)	216		
II - Fixed assets	**220**	**1 314 923 606 730**	**1 329 928 759 019**
1. Tangible fixed assets	221	1 308 483 114 740	1 323 289 759 267
- Historical cost	*222*	*6 338 095 989 424*	*6 233 048 569 317*
- Cumulative wear value (*)	*223*	*-5 029 612 874 684*	*-4 909 758 810 050*
2. Fixed assets lease finance	224		
- Historical cost	*225*		
- Cumulative wear value (*)	*226*		
3. Intangible fixed assets	227	6 440 491 990	6 638 999 752
- Historical cost	*228*	*9 788 421 630*	*9 788 421 630*
- Cumulative wear value (*)	*229*	*- 3 347 929 640*	*- 3 149 421 878*
III - Long-term biological assets	**230**		
1. Pet Animals for Periodic Products	231		
a) Livestock for periodic products that have not reached the adult stage	232		
b) Livestock for periodic products up to the adult stage	233		
- Historical cost	*234*		
- Cumulative wear value (*)	*235*		

A	B	1	2
2. Pets take products 1 time long-term	236		
3. Seasonal crops or long-term 1-time products	237		
4. Provision for long-term biological asset losses (*)	238		
IV - Investment Real Estate	**240**	**402 756 902**	**455 712 739**
- Historical cost	241	6 650 965 152	6 650 965 152
- Cumulative wear value (*)	242	- 6 248 208 250	- 6 195 252 413
V - Long-term unfinished assets	**250**	**3 905 286 085**	**2 793 268 004**
1. Long-term unfinished production and business expenses	251		
2. Unfinished capital construction costs	252	3 905 286 085	2 793 268 004
VI - Long-term financial investment	**260**	**753 000 000**	**753 000 000**
1. Invest in subsidiaries	261		
2. Investment in associated companies and joint ventures	262		
3. Investment in capital contribution to other units	263	753 000 000	753 000 000
4. Provision for long-term investment losses in other units (*)	264		
5. Investments held to long-term maturity	265		
6. Provision for investment losses held to long-term maturity (*)	266		
VII - Other Long-Term Assets	**270**	**250 084 334 533**	**257 695 573 354**
1. Long-term allocation waiting costs	271	250 084 334 533	257 695 573 354
2. Deferred income tax assets	272		
3. Long-term equipment, equipment, spare parts	273		
4. Other long-term assets	274		
Total assets (280 = 100 + 200)	**280**	**2 394 743 330 466**	**2 314 273 207 311**
C - Liabilities	**300**	**1 531 224 793 591**	**1 567 363 942 045**
I - Short-term debt	**310**	**983 921 197 009**	**991 776 640 968**
1. Payable to short-term sellers	311	133 447 679 132	140 499 036 713
2. Buyer pays in advance for a short term	312	9 013 102 653	6 214 107 168
3. Dividends and profits must be paid	313		
4. Taxes and short-term payables to the State	314	93 847 067 764	76 325 709 871
5. Payables to employees	315	255 718 571 049	283 561 020 045
6. Short-term expenses	316	201 512 440 518	46 891 809 323
7. Short-term internal payables	317		
8. Payable according to the construction contract schedule	318		
9. Revenue pending short-term allocation	319	139 816 225 041	299 743 329 115
10. Other short-term payables	320	54 650 313 709	42 596 329 857
11. Short-term financial loans and leases	321	95 811 688 660	95 811 688 660
12. Provision for short-term payables	322	8 108 483	37 610 216
13. Reward and welfare funds	323	96 000 000	96 000 000
14. Price Stabilization Fund	324		
15. Repurchase and sale of government bonds	325		
II - Long-term debt	**330**	**547 303 596 582**	**575 587 301 077**
1. Payable to long-term sellers	331		
2. Buyers pay in advance for the long term	332		
3. Taxes and long-term payables to the State	333		
4. Long-term expenses	334		
5. Internal payables for business capital	335		
6. Long-term internal payables	336		
7. Revenue pending long-term attribution	337		
8. Other long-term payables	338	512 878 043	561 173 043
9. Long-term financial loans and leases	339	546 790 718 539	575 026 128 034
10. Convertible Bonds	340		
11. Preferred Stocks	341		
12. Deferred income tax payable	342		
13. Long-term payable provisions	343		
14. The Scientific and Technological Development Fund	344		
D – Equity	**400**	**863 518 536 875**	**746 909 265 266**
1. Owner's contributed capital	411	1 303 689 700 000	1 303 689 700 000
- Voting common shares	*411a*	*1 303 689 700 000*	*1 303 689 700 000*
- Preferred stock	*411b*		
2. Capital surplus	412		
3. Bond Conversion Options	413		
4. Other capital of the owner	414		
5. Own redemption shares (*)	415		
6. Asset revaluation difference	416		

A	B	1	2
7. Exchange Rate Differences	417		
8. Development investment funds	418	4 618 809 877	4 618 809 877
9. Other funds belonging to the owner's equity	419		
10. Undistributed after-tax profit	420	- 444 789 973 002	- 561 399 244 611
- Accumulated undistributed profit after tax by the end of the previous	420a	- 561 399 244 611	- 561 399 244 611
- Undistributed profit after tax in this period	420b	116 609 271 609	
Total Capital (440 = 300 + 400)	**440**	**2 394 743 330 466**	**2 314 273 207 311**

Approval, October 27, 2026

Scheduler	Chief Accountant	General Director
Doi Van Toan	Luong Van Chien	Dao Anh Tuan

M.S.D.N: 0110879376 - C.T.C.P. CÔNG TY CỔ PHẦN VẬN TẢI ĐƯỜNG SẮT THÀNH PHỐ HÀ NỘI

Railway Transport Joint Stock Company

Model No. B02-DN
(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

REPORT ON RESULTS OF BUSINESS OPERATIONS

As of September 30, 2026

Unit: VND

Criteria	Code	This year		Previous year	
		This period	Cumulative	This period	Cumulative
A	*B*	*1*	*2*	*3*	*4*
1. Revenue from sales and provision of services	01	1 343 416 584 071	4 295 513 889 814	1 515 277 611 497	4 230 932 277 559
2. Revenue deductions	02				
3. Net revenue from sales and service provision (10=01-02)	10	1 343 416 584 071	4 295 513 889 814	1 515 277 611 497	4 230 932 277 559
4. Cost of goods sold	11	1 232 839 099 003	3 867 230 265 856	1 324 397 847 378	3 752 681 680 037
5. Gross profit on sales and service provision (20=10-11)	20	110 577 485 068	428 283 623 958	190 879 764 119	478 250 597 522
6. Profit/loss of sale and liquidation of investment real estate	21				
7. Revenue from financial activities	22	4 173 954 790	9 779 149 738	3 471 344 167	7 797 139 133
8. Financing costs	23	13 769 582 637	40 646 646 024	13 584 000 081	41 833 631 200
- In which: Interest expenses	*24*	*13 676 627 244*	*40 499 232 931*	*13 553 596 599*	*41 779 294 151*
9. Cost of sales	25	89 549 302 122	255 588 111 970	80 634 085 474	226 348 858 164
10. Business management expenses	26	21 829 691 104	63 182 301 114	21 139 599 582	67 643 201 205
11. Net profit from business activities (30=20+21+22-(23+25+26)	30	- 10 397 136 005	78 645 714 588	78 993 423 149	150 222 046 086
12. Other income	31	10 047 320 652	41 097 648 813	10 357 299 210	34 671 029 553
13. Other expenses	32	2 756 645 914	3 134 091 792	407 955 462	1 201 086 056
14. Other Profits (40=31-32)	40	7 290 674 738	37 963 557 021	9 949 343 748	33 469 943 497
15. Total accounting profit before tax (50=30+40)	50	- 3 106 461 267	116 609 271 609	88 942 766 897	183 691 989 583
16. Current corporate income tax expenses	51				
17. Deferred corporate income tax expenses	52				
18. Profit after corporate income tax (60=50-51-52)	60	- 3 106 461 267	116 609 271 609	88 942 766 897	183 691 989 583

Approval, October 27, 2026

Scheduler	Chief Accountant	General Director
Doi Van Toan	Luong Van Chien	Dao Anh Tuan

M.S.D.N: 0110879... C.T.C.P. CÔNG TY CỔ PHẦN VẬN TẢI ĐƯỜNG SẮT THÀNH PHỐ HÀ NỘI

Railway Transport Joint Stock Company

Model No. B03-DN

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

CASH FLOW STATEMENT

(According to the indirect method)

Until September 30, 2026

Unit: VND

Criteria	Code	This year		Previous year	
		This time this year	Accumulated this year	This period was last year	Previous Year Accumulation
A	*B*	*1*	*2*	*3*	*4*
I - Cash flow from production and business activities					
1. Pre-tax benefits	***01***	***- 3 106 461 267***	***116 609 271 609***	***88 942 766 897***	***183 691 989 583***
2. Adjustments to					
- Depreciation of fixed assets and investment real estate	02	58 596 144 728	172 035 070 090	59 045 106 422	168 830 847 067
- Contingencies	03	- 47 346 900	1 654 069 575	290 054 600	5 184 090 985
- Profit and loss C/L exchange rate due to revaluation of currency items of foreign	04	- 68 785 430	45 209 017	25 735 628	38 973 856
- Profits and losses from investment and financial activities	05	4 537 384 827	9 974 127 628	3 415 205 057	7 703 828 228
- Interest expenses	06	13 769 582 637	40 646 646 024	13 584 000 081	41 833 631 200
- Other Adjustments	07				
3. Business profit before changes in working capital	***08***	***73 680 518 595***	***340 964 393 943***	***165 302 868 685***	***407 283 360 919***
- Increase and decrease of receivables	09	- 194 158 325 902	- 53 292 642 538	- 7 691 593 862	3 914 197 941
- Increase or decrease inventory	10	- 184 313 573 044	- 31 865 188 979	36 172 808 914	31 182 401 740
- Increase or decrease of payables (excluding interest payable, CIT payable)	11	273 442 230 693	- 201 741 134 300	- 203 133 894 535	- 37 691 026 131
- Increase and decrease the cost of waiting for allocation	12	- 5 061 396 816	8 490 285 536	- 13 415 278 213	- 75 872 536 667
- Increase and decrease of trading securities	13				
- Interest paid	14	- 13 929 670 788	- 40 730 826 149	- 13 638 191 236	- 42 167 902 594
- Paid corporate income tax	15				
- Other proceeds from business activities	16				
- Other expenses for business activities	17				
Net cash flow from business activities	***20***	***- 50 340 217 262***	***21 824 887 513***	***- 36 403 280 247***	***286 648 495 208***
II - Flows from investment activities					
1. Expenses for procurement and construction of fixed assets and other long-term ass	21		- 226 000		- 214 425 000
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22			31 699 600	30 439 600
3. Expenses for loans and purchase of debt instruments of other units	23	- 75 000 000 000	- 265 000 000 000	- 210 000 000 000	- 610 000 000 000
4. Proceeds from recovery of loans and resale of debt instruments of other units	24	30 000 000 000	200 000 000 000	190 000 000 000	495 000 000 000
5. Expenditures on capital contribution to other units	25				
6. Money recovered from investment in capital contribution to other units	26				
7. Interest on loans, dividends and distributed profits	27	273 195 324	1 359 179 876	1 658 329 540	3 467 385 715
Net cash flow from investment activities	***30***	***- 44 726 804 676***	***- 63 641 046 124***	***- 18 309 970 860***	***- 111 716 599 685***

A	B	1	2	3	4
III. Cash flow from financial activities					
1. Proceeds from the issuance of stocks or receipt of capital contributions from owne	31				
2. Money for return of contributed capital to owners and repurchase of issued stocks	32				
3. Proceeds from borrowing	33				
4. Repayment of loan principal	34	- 23 952 922 165	- 71 858 766 495	- 23 952 922 165	- 71 858 766 495
5. Repayment of principal of financial lease	35				
6. Dividends and profits paid to owners	36				
Net cash flow from financial activities	***40***	***- 23 952 922 165***	***- 71 858 766 495***	***- 23 952 922 165***	***- 71 858 766 495***
Net Cash Flow in the Period	**50**	**- 119 019 944 103**	**- 113 674 925 106**	**- 78 666 173 272**	**103 073 129 028**
Cash and cash equivalents at the beginning of the period	**60**	**265 256 939 103**	**259 940 686 587**	**406 640 488 848**	**224 907 409 565**
Effects of changes in foreign currency exchange rates	61		- 28 766 481	26 805 643	20 582 626
Cash and cash equivalents at the end of the period	**70**	**146 236 995 000**	**146 236 995 000**	**328 001 121 219**	**328 001 121 219**

Approval, October 27, 2026

Scheduler	Chief Accountant	General Director
Doi Van Toan	Luong Van Chien	Dao Anh Tuan

M.S.D.N: 0110879376 - C.T.C.P - CÔNG TY CỔ PHẦN VẬN TẢI ĐƯỜNG SẮT - THÀNH PHỐ HÀ NỘI

Railway Transport Joint Stock Company

Model No. B09-DN
(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

EXPLANATORY NOTES TO FINANCIAL STATEMENTS

Until September 30, 2026

I - Characteristics of the operation of the enterprise

1. Form of capital ownership: Joint stock company.
2. Business field: Business in the service sector.
3. Business scope: Providing railway transport services and related supporting services.
4. Normal production and business cycle: 1 year (starting from 01/01 and ending on 31/12 every year).
5. Characteristics of the enterprise in the fiscal year affecting the financial statements:
6. Enterprise Structure:

6.1 - Branch of the Hanoi Railway Attendant Union	Business code: 0110879376-001
6.2 - Branch of the Saigon Railway Flight Attendant Union	Business code: 0110879376-013
6.3 - Hanoi Wagon Branch	Business code: 0110879376-005
6.4 - Vinh Wagon Branch	Business code: 0110879376-003
6.5 - Da Nang Wagon Branch	Business code: 0110879376-002
6.6 - Saigon Wagon Branch	Business code: 0110879376-015
6.7 - Hanoi Railway Transport Branch	Business code: 0110879376-007
6.8 - Dong Anh Railway Transport Branch	Business code: 0110879376-017
6.9 - Hai Phong Railway Transport Branch	Business code: 0110879376-010
6.10 - Lao Cai Railway Transport Branch	Business code: 0110879376-016
6.11 - Vinh Railway Transport Branch	Business code: 0110879376-004
6.12 - Dong Hoi Railway Transport Branch	Business code: 0110879376-009
6.13 - Da Nang Railway Transport Branch	Business code: 0110879376-011
6.14 - Nha Trang Railway Transport Branch	Business code: 0110879376-008
6.15 - Tsunami Rail Transport Branch	Business code: 0110879376-014
6.16 - Saigon Railway Transport Branch	Business code: 0110879376-012
6.17 - Multimodal Transportation Services Branch	Business code: 0110879376-006

7. Number of employees

7.1 - Number of employees on the list

- On New Year's Day (01/01): 4 718 Labor
- At the time of closing the financial statement book (31/03/2026): 4 644 Labor
- At the time of closing the financial statement book (30/06/2026): 4 652 Labor
- At the time of closing the financial statement book (30/09/2026): 4 603 Labor

7.2. The average number of laborers on the list from the first day of the year to the time of making financial statements (Labor/month):

8. Statement of comparability of information on financial statements:

8.1 - Comparability: Comparable by consistency in accounting policies applied between production and business periods.

8.2 - Incomparable, Reason: No

9. Explanation of other information on the financial statements in accordance with relevant laws:

II - Accounting periods, monetary units used in accounting

1. Annual accounting period

+ Starting from: 01/01 annually

+ Ends on: 31/12 annually

2. Currency used in accounting: Vietnam Dong (VND)

III - Applicable accounting standards and regimes

1. Applicable accounting regime: According to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance.

2. Declaration on compliance with Vietnam Accounting Standards and Vietnam Accounting Regime: Consistent compliance with Vietnam Accounting Standards.

IV- Accounting policies, accounting estimates and relevant applicable legal regulations

1. Principles for conversion of financial statements made in foreign currencies: Exchange rate at the end of the accounting period - period-end exchange rate (CM-10).

2. Types of exchange rates applied in accounting: Actual exchange rate (CM-10).

3. Principles for determining the actual interest rate: The actual interest rate is applied to the borrowing expense and deposit interest rate at the time of making the financial statement (CM-14)

4. Principles for recording monetary amounts and cash equivalents: Recorded at the original price (CM-24).

5. Accounting principles for financial investments:

a) Trading securities: Investments in trading securities are initially recorded at the original price (CM-08).

b) Investments held to maturity: These investments are initially recorded at the original price (CM-08).

c) Investments in subsidiaries, joint ventures, and associates: Investments in subsidiaries, joint ventures, and associates are initially recognized at the original price (CM-07).

d) Investments in other units: Investments in other units are initially recognized at the original price.

đ) Accounting methods for other transactions related to financial investments: Revenue, Expenses incurred on the principle of accrual (CM-08).

6. Principles of accounting for receivables: According to the principal value at the time of incurrence and setting aside provisions for bad debts (CM-01).

7. Principles of inventory accounting:

7.1. Principles for recording inventory: Inventories are recorded at their original prices (CM-02).

7.2. Method of calculating the value of inventory: Weighted average at the time (CM-02).

7.3. Inventory accounting method: Regular declaration.

7.4. Method of setting up provisions for reduction of inventory prices: Not implemented because the purchased goods are only used for production purposes and not for commercial purposes.

7.5 - Criteria for allocation of raw materials: Direct allocation and subjects of use.

7.6 - Accounting policies related to inventory with contracts with high risks: Not yet incurred.

8. Principles of accounting and depreciation of tangible fixed assets, intangible fixed assets, financial leased fixed assets and investment real estate: According to historical cost and depreciation in a straight line.

9. Principles of accounting for biological assets: Not yet incurred.

10. Accounting principles of business cooperation contracts: Not yet incurred.
11. Accounting principles for expenses pending allocation: Gradually allocated to operating expenses over time.
12. Accounting principles payable to sellers: Recorded at the original price of purchased goods and services (including tax, discounts and discounts).
13. Accounting principles for payment of dividends and profits: Recorded according to the actual value payable when there is a decision of a competent authority.
14. Accounting principles for recording payable expenses: Only those expenses of used goods and services that are directly related to revenues and expenses incurred in the period are recorded.
15. Accounting principles for recording revenue awaiting allocation: Only the amount received is related to the revenue of the next period.
16. Accounting principles for payable provisions: Not yet incurred.
17. Deferred CIT accounting principles: Not yet incurred.
18. Principles for recognition of loans and financial lease debts: Recognition according to the actual amount received.
19. Principles of capitalization and borrowing expenses: Recording the capitalization of borrowing expenses in the investment period.
20. Principles for recognition of convertible bonds: Not yet incurred.
21. Principles for recognition of equity:
    - Principles for recognition of CSH's contributed capital, capital surplus, convertible bond options, and other capital of CSH: According to the actual value of capital contributed assets (CM-21).
    - Principles for recording differences in asset revaluation: Increase or decrease in capital and corresponding assets when granted and approved by competent agencies.
    - Principle of recording exchange rate difference: Convert foreign currency to VND according to the actual exchange rate on the transaction day.
    - Principle of recording undistributed profits: It is the profit from production and business activities of the enterprise after paying CIT (CM-21).
22. Principles and methods of recording turnover and other incomes:
    22.1- Revenue from sale and provision of services:
    - Sales revenue: Only recognized when 05 conditions in Vietnam Accounting Standard No. 14 are simultaneously satisfied.
    - Revenue from service provision: Only recognized when 04 conditions in Vietnam Accounting Standard No. 14 are simultaneously satisfied.
    - Construction contract revenue: Not yet incurred.
    - Revenue from the sale of real estate being tourist apartments, offices combined with accommodation or similar: Not yet incurred.
    - Revenue from the sale of investment real estate: Not yet incurred.

    22.2- Revenue from financial activities: Recorded on the basis of accrual, regardless of the time of collection (CM-14).
    22.3- Other incomes: Recognized when they arise, regardless of the time of collection (CM-14).
23. Accounting principles for revenue deductions: When there are clear grounds, separate reflections and periodic reflections (CM-14).
24. Principles of accounting for cost of goods sold: Recorded on time, in accordance with and corresponding to revenue (CM-02).
25. Principles of accounting for financial expenses: Recorded in the accounting period incurred, regardless of the time of payment.
26. Accounting principles for selling expenses and enterprise management expenses: Recorded in the same accounting period and in accordance with related revenues.
27. Accounting principles for the sale and liquidation of fixed assets and investment real estate: Recording revenue and expenses in the accounting period (CM-03, 04 and 05).
28. Principles and methods of recording current CIT expenses and deferred income tax expenses: Based on taxable income in the period according to the Law on CIT (CM-17).
29. Other accounting principles and methods: accrual principle, cost price principle, continuous operation principle, prudent principle, consistency principle, material principles, conformity principles, clearing principles, principles of transparency and accounting principles in Vietnam dong (VND).

V - Additional information for items presented in the financial position statement

Unit: VND

1. Cash and cash equivalents.

Criteria	End of term	Beginning of the year
1.1) Cash	3 140 506 558	4 207 133 395
1.2) Bank Deposits (Current Account – Demand)	134 808 618 101	206 660 921 648
1.3) Money in Progress	104 960 000	2 120 822 000
1.4) Money Equivalents	2 886 164 383	40 000 000 000
1.5) Classification of money (Cash balance at stations and stations - A/C 13881)	5 296 745 958	6 951 809 544
Plus	**146 236 995 000**	**259 940 686 587**

2. Financial investments.

a) Trading securities.

Chỉ tiêu	End of term			Beginning of the year		
	Original value	Spare Value	Reasonable value (Original Price - Standby)	Original value	Spare Value (A/C 22914)	Reasonable value (Original Price - Standby)
a1) Stocks						
a2) Bonds						
a3) Securities and other financial instruments						
Plus						

b) Investments held to maturity.

Criteria	End of term			Beginning of the year		
	Principal value	Provisions	Revocable = Original Price-Contingency	Principal value	Provisions (A/C 22915/...)	Revocable = Original Price-Contingency
b1) Investments held to maturity - (<=3 months)	**2 886 164 383**		**2 886 164 383**	**40 000 000 000**		**40 000 000 000**
- Term deposits	583 397 260		583 397 260	40 000 000 000		40 000 000 000
- Bonds, bills	2 302 767 123		2 302 767 123			
- Loans						
- Investments held to other maturity dates						
b2) Investments held to maturity - (>3 months and <=12 months)	**215 970 410 959**		**215 970 410 959**	**110 000 000 000**		**110 000 000 000**
- Term deposits	215 970 410 959		215 970 410 959	110 000 000 000		110 000 000 000
- Bonds, bills						
- Loans						
- Investments held to other maturity dates						
b3) Investments held to another maturity date - Long-term (>12 months)						
Plus	**218 856 575 342**		**218 856 575 342**	**150 000 000 000**		**150 000 000 000**

c) Investment in capital contribution to other units.

Criteria	End of term			Beginning of the year		
	Original value	Redundancy	Recoverable = Original Price - Contingency	Original value	Redundancy (2292)	Recoverable = Original Price - Contingency
c1) Investing in Subsidiaries						
c2) Investment in joint-venture or associate companies						
c3) Investing in other units	753 000 000		753 000 000	753 000 000		753 000 000
Plus	**753 000 000**		**753 000 000**	**753 000 000**		**753 000 000**

3. Receivables from customers.

Criteria	End of term		Beginning of the year	
	Provisions	Book value	Provisions (A/C 2291)	Book value (A/C 131)
3.1) Short-term customer receivables.	**45 166 448 144**	**183 838 789 261**	**46 671 015 986**	**183 178 881 282**
In which: 1) VIETNAM RAILWAYS CORPORATION		48 470 400		35 728 391 208
2) REGION 1 RAILWAY SERVICE JOINT STOCK COMPANY	9 329 953 924	8 594 688 150	9 389 953 924	8 654 688 150
3) Railway Transport Joint Stock Company		82 668 704 398		
4) VIETTEL LOGISTICS CO., LTD		54 067 729 539		42 073 223 284
5) INDOCHINA RAILWAY TRADING INVESTMENT JOINT STOCK COMPANY	32 007 410 492	32 007 410 491	33 421 978 334	33 421 978 333
- Customers with a value < 10% of the total	3 829 083 728	6 451 786 283	3 859 083 728	63 300 600 307
3.2) Long-term customer receivables.				
- Customers with a value < 10% of the total				
3.3) Receivables from customers who are related parties. **(Detailed table attached)**				
Plus	**45 166 448 144**	**183 836 879 261**	**46 671 015 986**	**183 178 881 282**

4. Other receivables.

Criteria	End of term		Beginning of the year	
	Book value	Provisions	Book value (A/C 13881,13882)	Provisions (A/C 229.../....)
4.1) Other short-term receivables.	**59 108 504 008**	**4 729 141 376**	**43 925 881 079**	**4 729 141 376**
- Dividends and profits receivables				
- Receivables from employees	800 538 251			
- Escrow, escrow	1 951 359 550		2 593 719 550	
- Payments on behalf of				
- Other receivables	103 920 870 609	4 729 141 376	66 958 648 037	4 729 141 376
- Internal debt clearing	- 47 564 264 402		- 25 626 486 508	
4.2) Other long-term receivables.	**58 706 451**		**58 706 451**	
- Dividends and profits receivables				
- Receivables from employees				
- Escrow, escrow	58 706 451		58 706 451	
- Payments on behalf of				
- Other receivables				
Plus	**59 167 210 459**	**4 729 141 376**	**43 984 587 530**	**4 729 141 376**

5. Missing assets pending disposal.

Criteria	End of term		Beginning of the year	
	Quantity	Values	Quantity	Values
5.1) Money.				
5.2) Inventory.				
5.3) Fixed assets.				
5.4) Other assets.				
Plus				

6. Bad debts.

Targets and debtors	End of term		Beginning of the year	
	Principal value	Revocable	Principal value	Revocable
6.1)				
6.2)				
6.3)				
Plus				

7. Inventory.

Criteria	End of term			Beginning of the year		
	Original value	Provisions	Recoverable = Original Price - Contingency	Original value	Provisions (A/C 22912/...)	Recoverable = Original Price - Contingency
7.1) Raw Materials	168 429 104 485	1 749 369 211	166 679 735 274	142 383 082 209	1 749 369 211	140 633 712 998
7.2) VP Tools, Supplies	1 521 629 564		1 521 629 564	1 446 015 704		1 446 015 704
7.3) Unfinished production and business expenses - Short-term	12 485 643 036		12 485 643 036	7 341 337 321		7 341 337 321
7.4) Finished Products	1 092 600 788		1 092 600 788	877 900 093		877 900 093
7.5) Merchandise	784 595 171		784 595 171	400 048 738		400 048 738
7.6) Consignment						
Plus	**184 313 573 044**	**1 749 369 211**	**182 564 203 833**	**152 448 384 065**	**1 749 369 211**	**150 699 014 854**

8. Long-term unfinished assets.

Criteria	End of term			Beginning of the year		
	Principal value	Redundancy	Recoverable = Original Price - Contingency	Principal value	Redundancy	Recoverable = Original Price - Contingency
8.1) Unfinished long-term production and business expenses						
8.2) Unfinished Capital Construction Costs	3 905 286 085		3 905 286 085	2 793 268 004		2 793 268 004
Plus	**3 905 286 085**		**3 905 286 085**	**2 793 268 004**		**2 793 268 004**

9. Increase or decrease of tangible fixed assets.

Criteria	Houses and architectural objects	Machinery and equipment	Means of transport and transmission	Management equipment and tools	Other fixed assets (A/C 2115 + 2118)	Total (A/C 211)
*** Historical cost of tangible fixed assets**						
1) Beginning Balance	**192 771 829 793**	**385 300 837 200**	**5 644 965 659 157**	**9 980 243 167**	**30 000 000**	**6 233 048 569 317**
+ Increase in the period	2 566 262 300	4 668 999 481	158 623 137 339	1 400 582 221		167 258 981 341
- Shop during the period		658 680 000	737 662 364	630 695 888		2 027 038 252
- Basic construction completed						
- Upgrading and renovating						
- Other Tanks	2 566 262 300	4 010 319 481	157 885 474 975	769 886 333		165 231 943 089
+ Decrease in the period	53 720 356 217		8 354 652 017	136 553 000		62 211 561 234
2) Closing balance	**141 617 735 876**	**389 969 836 681**	**5 795 234 144 479**	**11 244 272 388**	**30 000 000**	**6 338 095 989 424**
*** Cumulative depreciated value**						
1) Beginning Balance	**168 072 332 944**	**358 304 493 591**	**4 373 708 156 075**	**9 643 827 440**	**30 000 000**	**4 909 758 810 050**
+ Increase in the period	3 738 991 592	8 382 891 072	164 315 064 956	456 167 000		176 893 114 620
- Deduction of basic depreciation in the period	3 738 991 592	8 341 448 072	159 383 552 827	319 614 000		171 783 606 491
- Other Tanks		41 443 000	4 931 512 129	136 553 000		5 109 508 129
+ Decrease in the period	52 016 766 857		4 885 730 129	136 553 000		57 039 049 986
2) Closing balance	**119 794 557 679**	**366 687 384 663**	**4 533 137 490 902**	**9 963 441 440**	**30 000 000**	**5 029 612 874 684**
*** Residual value of tangible fixed assets**						
1) On the first day of the period	**24 699 496 849**	**26 996 343 609**	**1 271 257 503 082**	**336 415 727**		**1 323 289 759 267**
2) At the end of the term	**21 823 178 197**	**23 282 452 018**	**1 262 096 653 577**	**1 280 830 948**		**1 308 483 114 740**

10. Increase or decrease of intangible fixed assets.

Criteria	Land use rights	Issuance right (A/C 2132)	Issuance right (A/C 2133)	Issuance right (A/C 2135)	Other fixed assets	Total
*** Historical cost of intangible fixed assets**						
1) Beginning Balance	**8 416 285 868**			**1 258 135 762**	**114 000 000**	**9 788 421 630**
+ Increase in the period						
- Shop during the period						
- Basic construction completed						
- Upgrading and renovating						
- Other Tanks						
+ Decrease in the period						
2) Closing balance	**8 416 285 868**			**1 258 135 762**	**114 000 000**	**9 788 421 630**
*** Cumulative depreciated value**						
1) Beginning Balance				**1 185 342 000**	**114 000 000**	**3 149 421 878**
+ Increase in the period				72 793 762		198 507 762
- Deduction of basic depreciation in the period				72 793 762		198 507 762
- Other Tanks						
+ Decrease in the period						
2) Closing balance				**1 258 135 762**	**114 000 000**	**3 347 929 640**
*** Residual value of intangible fixed assets**						
1) On the first day of the period	**8 416 285 868**			**72 793 762**		**6 638 999 752**
2) At the end of the term	**8 416 285 868**					**6 440 491 990**

13. Increase or decrease of investment real estate.

Criteria	Houses and architectural objects	Machinery and equipment	Means of transport and transmission	Management equipment and tools	Other fixed assets	Total
*** Historical cost of investment real estate**						
1) Beginning Balance	**6 650 965 152**					**6 650 965 152**
+ Increase in the period						
- Shop during the period						
- Basic construction completed						
- Upgrading and renovating						
- Other Tanks						
+ Decrease in the period						
2) Closing balance	**6 650 965 152**					**6 650 965 152**
*** Cumulative depreciated value**						
1) Beginning Balance	**6 195 252 413**					**6 195 252 413**
+ Increase in the period	52 955 837					52 955 837
- Deduction of basic depreciation in the period	52 955 837					52 955 837
- Other Tanks						
+ Decrease in the period						
2) Closing balance	**6 248 208 250**					**6 248 208 250**
*** Residual value of investment real estate**						
1) On the first day of the period	**455 712 739**					**455 712 739**
2) At the end of the term	**402 756 902**					**402 756 902**

14. Expenses pending allocation.

Criteria	End of term	Beginning of the year
14.1) Short-term – A/C 2421	**12 349 138 184**	**13 228 184 899**
In which: - Expenses for prepayment of rent and architectural objects	6 691 576 147	11 052 292 107
- Prints, fasteners, sealing tablets... - Saigon Warehouse	1 628 912 785	216 954 500
- Items with a value < 10% of the total	4 028 649 252	1 958 938 292
14.2) Long-term – A/C 2422	**250 084 334 533**	**257 695 573 354**
In which: - Computers, office equipment	230 063 494 732	240 779 160 038
- Items with a value < 10% of the total	20 020 839 801	16 916 413 316
Plus	**262 433 472 717**	**270 923 758 253**

15. Other property.

Criteria	End of term	Beginning of the year
15.1) Short-term		
15.2) Long-Term		
Plus		

16. Loans and financial lease debts.

Criteria	End of term	During the year		Beginning of the year
		Increase	Reduced	
16.1) Short-term	**95 811 688 660**	**71 858 766 495**	**71 858 766 495**	**95 811 688 660**
- Investing in 30 new wagons on the HN - Vinh route (PGBank-Branch Hanoi)	16 368 892 000	12 276 669 000	12 276 669 000	16 368 892 000
- Investing in 30 new wagons on the Hanoi - Ho Chi Minh City route (VietcomBank - Hai Phong Branch)	14 408 000 000	10 806 000 000	10 806 000 000	14 408 000 000
- Upgrading and renovating 30 passenger cars (VietcomBank - Hai Phong Branch)	7 161 540 000	5 371 155 000	5 371 155 000	7 161 540 000
- Conversion and upgrading of 45 passenger cars (BIDV-Ha Thanh Branch)	8 847 284 320	6 635 463 240	6 635 463 240	8 847 284 320
- Building 100 new social facilities - H wagon with a width of 1m (PGBank-Hanoi Branch)	6 021 892 340	4 516 419 255	4 516 419 255	6 021 892 340
- New Investment Project 30 TXK2016 (Vietinbank Loan Contract 01/2017) - Saigon	11 818 800 000	8 864 100 000	8 864 100 000	11 818 800 000
- New Investment Project 30 TXK2017 (Loans from PG bank Contract 01 to 05) - Saigon	14 681 280 000	11 010 960 000	11 010 960 000	14 681 280 000
- New Investment Project 30 TXK 2018-2020 (Loan VCB HP HD 01/2018) - Saigon	13 500 000 000	10 125 000 000	10 125 000 000	13 500 000 000
- New Investment Project 50 TXe Mc - 2018 (Loan VCB HP HD 02/2018) - Saigon	3 004 000 000	2 253 000 000	2 253 000 000	3 004 000 000
16.2) Long-term	**546 790 718 539**	**43 623 357 000**	**71 858 766 495**	**575 026 128 034**
- Purchase of 30 new TXK running on the Hanoi - Vinh route (PGBank-Hanoi Branch)	85 936 594 000		12 276 669 000	98 213 263 000
- Invest in 30 new export stations running the Hanoi - Ho Chi Minh City route (VietcomBank - Hai Phong Branch)	86 446 738 000		10 806 000 000	97 252 738 000
- Project to upgrade and renovate 30 export houses (VietcomBank - Hai Phong Branch)	10 713 863 041		5 371 155 000	16 085 018 041
- Project to convert and upgrade 45 TXK (BIDV-Ha Thanh Branch)	19 906 389 722		6 635 463 240	26 541 852 962
- New investment project of 100 TXH (PGBank-Hanoi Branch)	49 680 625 790		4 516 419 255	54 197 045 045
- New Investment Project 30 TXK2016 (Vietinbank Loan Contract 01/2017) - Saigon	60 070 829 415		8 864 100 000	68 934 929 415
- New Investment Project 30 TXK2017 (Loans from PG bank Contract 01 to 05) - Saigon	80 783 840 000		11 010 960 000	91 794 800 000
- New Investment Project 30 TXK 2018-2020 (Loan VCB HP HD 01/2018) - Saigon	87 772 881 491		10 125 000 000	97 897 881 491
- New Investment Project 50 TXe Mc - 2018 (Loan VCB HP HD 02/2018) - Saigon	21 755 600 080		2 253 000 000	24 008 600 080
- New construction project for the 2023-2024 period (50 MC towns)	42 346 357 000	42 246 357 000		100 000 000
- Project to convert and renovate the interior of passenger cars (32 coaches in 2026)- BIDV Bank	1 377 000 000	1 377 000 000		
Plus	**642 602 407 199**	**115 482 123 495**	**143 717 532 990**	**670 837 816 694**

17. Payable to the seller.

Criteria	Tax identification number	End of term	Beginning of the year
17.1) Short term – A/C 3311	**3311**	**133 447 679 132**	**140 499 036 713**
Trong đó: - Station Sóng Thần	3311/0110879376-014.ST	24 205 857 936	10 647 601 584
- Station Yên Viên	3311/0110879376-017.YV	13 590 870 948	7 631 909 980
- THUAN VIET TRANSPORT CO., LTD	3311/3702155440	27 155 791 481	22 835 495 106
- PVOIL Hai Phong Petroleum Joint Stock Company	3311/0201185752	14 233 164 627	
- Railway Transport Joint Stock Company - Saigon Wagon Branch	3311/0110879376-015	58 628 150 643	
- Customers with a value < 10% of the total		4 366 156 503	99 384 030 043
17.2) Long-term – A/C 3312	**3312**		
17.2) Payable to sellers who are related parties *(Detailed table attached)*			
Plus		**133.447.679.132**	**140.499.036.713**

18. Payable dividends and profits

Criteria	End of term	Beginning of the year
Payable dividends and profits - A/C 332		
Plus		

19. Taxes and budget obligations.

a) Performance of receivable budget obligations

Criteria	Code	Early Year Issue	Early Issue	This period arises		Accumulated since the beginning of the year		Final issue
				Payable amount	Amount submitted	Payable amount	Amount submitted	
1) Taxes		**-3.731.285.191**	**-6.906.183.217**	**1.011.249.347**	**596.068.358**	**1.480.684.577**	**4.240.401.614**	**-6.491.002.228**
1.1. VAT on goods sold domestically	33311	-74.458.319	-74.458.319	74.458.319	0	74.458.319	0	
1.2. VAT on imported goods	33312			0	0	0	0	
1.3. Excise tax	3332			0	0	0	0	
1.4. Import and export tax	3333			0	0	0	0	
1.5. Enterprise income tax	3334	-2.391.850.416	-2.391.850.416	0	0	0	0	-2.391.850.416
1.6. Personal income tax	3335	-1.101.073.477	-4.472.389.864	887.200.270	513.040.258	784.371.084	3.781.527.459	-4.098.229.852
1.7. Natural resource tax	3336			0	0	0	0	
1.8. Housing and land tax, land rent	3337	-163.902.979	32.515.382	49.590.758	83.028.100	621.855.174	458.874.155	-921.960
1.9. Other taxes	3338			0	0	0	0	
2) Fees, charges and other amounts	**3339**			**0**	**0**	**0**	**0**	
2.1. Fees	33391			0	0	0	0	
2.2. Fees	33392			0	0	0	0	
2.3. Other amounts	33393			0	0	0	0	
Total		**-3.731.285.191**	**-6.906.183.217**	**1.011.249.347**	**596.068.358**	**1.480.684.577**	**4.240.401.614**	**-6.491.002.228**

b) Fulfillment of payable budget obligations

Criteria	Code	Early Year Issue	Early Issue	This period arises		Accumulated since the beginning of the year		Final issue
				Payable amount	Amount submitted	Payable amount	Amount submitted	
1) Taxes		**56.894.070.863**	**70.771.351.091**	**20.600.814.717**	**4.181.295.984**	**121.805.122.358**	**91.508.323.397**	**87.190.869.824**
1.1. VAT on goods sold domestically	33311	7.813.007.804	15.637.598.489	17.726.821.730	3.879.622.219	105.549.509.809	83.877.719.613	29.484.798.000
1.2. VAT on imported goods	33312			0	0	0	0	
1.3. Excise tax	3332			0	0	0	0	
1.4. Import and export tax	3333			0	0	0	0	
1.5. Enterprise income tax	3334			0	0	0	0	
1.6. Personal income tax	3335	570.030.820	-346.599.861	494.766.055	272.416.868	3.366.895.010	3.516.342.768	420.583.062
1.7. Natural resource tax	3336			0	0	0	0	
1.8. Housing and land tax, land rent	3337	48.511.032.239	55.479.961.057	2.379.618.338	574.090.633	12.876.709.863	4.102.253.340	57.285.488.762
1.9. Other taxes	3338		391406	391.406	0	12.007.676	12.007.676	
2) Fees, charges and other amounts	**3339**	**19.431.639.008**	**1.150.279.248**	**24.156.745.868**	**18.650.827.176**	**74.856.968.667**	**87.632.409.735**	**6.656.197.940**
2.1. Fees	33391	11.543.535.608		24.074.239.642	18.568.320.950	75.063.306.020	81.100.922.936	5.505.918.692
2.2. Fees	33392	7.888.103.400	1.150.279.248	82.506.226	82.506.226	206.337.353	6.531.486.799	1.150.279.248
2.3. Other amounts	33393			0	0	0	0	
Total		**76.325.709.871**	**71.921.630.339**	**44.757.560.585**	**22.832.123.160**	**196.662.091.025**	**179.140.733.132**	**93.847.067.764**

21. Other payables.

Criteria	End of term	Beginning of the year
21.1) Short-term	**54,650,313,709**	**42,596,329,857**
- Adjustment and classification of debts...	(446,861,200)	(17,200,000)
- Other receivables - Short-term (<=12 months)	15,377,089,766	1,343,683,404
- Excess assets pending settlement	0	0
- Trade Union Funding	61,021,960	0
- Social insurance	0	0
- Health insurance	0	0
- Unemployment insurance	0	0
- Other payables, payables - Short-term (<=12 months)	30,886,172,908	32,151,569,043
- Receive margin, deposit - Short term (<=12 months)	8,772,890,275	9,118,277,410
21.2) Long-Term	**512,878,043**	**561,173,043**
- Other receivables - Long-term (>12 months)	0	0
- Other payables, payables - Long term (>12 months)	0	87,225,000
- Receive margin, staking - Long term (>12 months)	512,878,043	473,948,043
Plus	**55,163,191,752**	**43,157,502,900**

22. Turnover pending allocation – A/C 3387

Criteria	End of term	Beginning of the year
22.1) Short-term – A/C 33871	**139,816,225,041**	**299,743,329,115**
In which: - Revenue pending allocation - Short-term (<= 12 months)	844,318,518	0
- Revenue pending allocation - Transportation	138,316,144,581	299,741,801,335
- Revenue Pending Allocation - Services	655,761,946	1,527,780
22.2) Long-term – A/C 33872	**0**	**0**
Plus	**139,816,225,041**	**299,743,329,115**

25. Provisions payable – A/C 352

Criteria	End of term	During the year		Beginning of the year
		Increase	Reduced	
25.1) Provisions payable – Short-term – A/C 3521	**8 108 483**		**29 501 733**	**37 610 216**
In which: - Contingency costs for vehicle warranty and repair for Hanoi Railway Transport Joint Stock Company	8 108 483		29 501 733	37 610 216
25.2) Provisions payable - Long-term - A/C 3522				
Plus	**8 108 483**		**29 501 733**	**37 610 216**

27. Equity.

a) Equity volatility comparison table

Criteria	Items belonging to equity						
	Owner's contributed capital	Owner's capital #	Difference in asset appraisal	Exchange rate difference	Undistributed profit after tax	Other funds	Plus
*** Balance at the beginning of the previous year**	1 303 689 700 000				- 622 827 142 162	4 618 809 877	685 481 367 715
1. Capital increase in this period last year				87 972 474	2 823 575 733 127		2 823 663 705 601
- Interest in this period last year					*2 823 575 733 127*		*2 823 575 733 127*
- Increased from this period last year				87 972 474			*87 972 474*
2. Capital reduction in this period last year				87 972 474			87 972 474
- This period was last year							
- Decreased from this period last year				87 972 474			*87 972 474*
*** Balance at the end of this period last year**	1 303 689 700 000				2 200 748 590 965	4 618 809 877	3 509 057 100 842
*** Balance at the beginning of this year**	1 303 689 700 000				- 561 399 244 611	4 618 809 877	746 909 265 266
1. Capital increase this year				80 148 919	119 715 732 876		119 795 881 795
- Profit this year					*119 715 732 876*		*119 715 732 876*
- Increased differently this year				80 148 919			*80 148 919*
2. Capital reduction this year				80 148 919	3 106 461 267		3 186 610 186
- This year's loss					*3 106 461 267*		*3 106 461 267*
- Different decreases this year				80 148 919			*80 148 919*
*** Balance at the end of this year**	1 303 689 700 000				- 444 789 973 002	4 618 809 877	863 518 536 875

c) Capital transactions with owners and dividend distribution, profit sharing

Criteria	This year	Previous year
c1) The owner's investment capital		
- Contributed capital at the beginning of the year	1 303 689 700 000	1 303 689 700 000
- Contributed capital increased in the year		
- Contributed capital decreased in the year		
- Capital contribution at the end of the period	1 303 689 700 000	1 303 689 700 000
c2) Dividends and profits distributed		

d) Stocks

Criteria	End of term	Beginning of the year
d1) Number of issued shares	**130 368 970**	**130 368 970**
d2) Number of shares sold to the public	**130 368 970**	**130 368 970**
- Common Shares	130 368 970	130 368 970
- Preferred Stock (The type classified as equity)		
d3) The number of shares to be repurchased (treasury shares, repurchased shares by oneself)		
- Common Shares		
- Preferred Stock (The type classified as equity)		
d4) Number of outstanding shares	**130 368 970**	**130 368 970**
- Common Shares	130 368 970	130 368 970
- Preferred Stock (The type classified as equity)	130 368 970	130 368 970
* Par value of outstanding shares:		

28. Difference in revaluation of assets - Account 412

Criteria	End of term	During the year		Beginning of the year
		Increase	Reduced	
Asset revaluation spreads				
Plus				

29. Exchange rate differences – A/C 413

Criteria	End of term	During the year		Beginning of the year
		Increase	Reduced	
Exchange rate differences		80 148 919	80 148 919	
Plus		**80 148 919**	**80 148 919**	

VII Additional information for items presented in the Income Statement

1. Total sales and service revenue

Criteria	Account ID	This year	Previous year
1.1) Revenue		**4 295 513 889 814**	**4 230 932 277 559**
+ Revenue from sales of goods	5 111		
+ Revenue from the sale of finished products	5 112		
+ Revenue from service provision	5 113	4 294 218 694 491	4 230 454 233 495
+ Revenue from subsidies and subsidies	5 114		
+ Revenue from investment real estate business	5 117		
+Other revenue	5 118	1 295 195 323	478 044 064
1.2) Revenue from stakeholders ***(Detailed table attached)***			

2. Turnover deductions.

Criteria	This year	Previous year
2.1) Trade Rebates		
- Discounts – Sales of goods		
- Discounts - Revenue from the sale of finished products		
- Discounts - Revenue from service provision		
- Discounts - Subsidy and subsidy revenue		
- Discount - Investment real estate business revenue		
- Discounts - Other Revenue		
2.2) Sale Discount		
- Discounts – Sales of goods		
- Discounts - Revenue from the sale of finished products		
- Discounts - Revenue from service provision		
- Discounts - Subsidy and subsidy revenue		
- Discount - Investment real estate business revenue		
- Discounts - Other Revenue		
2.3) Bounced Sales Fraction Revenue		
- Bounced sales- Revenue from merchandise sales		
- Bounced sales- Revenue from sales of finished products		
- Bounced sales- Revenue from the provision of services		
- Bounced sales - Subsidized revenue, subsidies		
- Returned sales - Investment real estate business revenue		
- Bounced sales - Other revenue		

3. Cost of goods sold.

Criteria	This year	Previous year
3.1) Cost of goods sold	36 057 227 051	477 344 064
3.2) Cost of finished products sold		
3.3) Cost of services provided	3 831 173 038 805	3 752 204 335 973
3.4) Cost of amounts related to subsidies and subsidies		
3.5) Cost of investment real estate sold		
3.6) Cost of other products and services sold or provided		
Plus	**3 867 230 265 856**	**3 752 681 680 037**

4. Profit/loss of investment property sale and liquidation activities

Chỉ tiêu	This year	Previous year
4.1) Revenue from sale and liquidation of investment real estate		
4.2) Residual value of real estate invested in sale or liquidation		
4.3) Expenses for sale and liquidation of investment real estate		
4.4) Profit/loss of sale and liquidation of investment real estate		

5. Revenue from financial activities.

Criteria	This year	Previous year
5.1) Deposit Interest	9 586 527 628	7 703 828 228
5.2) Bond Investment Yield		
5.3) Dividends, dividends		
5.4) Foreign Currency Selling Profit	192 622 110	93 310 905
5.5) Deferred Selling Interest		
5.6) Payment discounts are enjoyed		
5.7) Other Financial Revenue		
Plus	**9 779 149 738**	**7 797 139 133**

6. Financing costs.

Criteria	This year	Previous year
6.1) Loan Expense Interest	40 499 232 931	41 779 294 151
6.2) Investment expenses and provisions for stock price declines		
6.3) Arbitrage Losses	147 413 093	54 337 049
6.4) Buyer Payment Discounts		
6.5) Other Financing Costs		
Plus	**40 646 646 024**	**41 833 631 200**

7. Other income.

Criteria	This year	Previous year
7.1) Contract penalty collection	31 310 250 271	30 650 601 606
7.2) Receipt and liquidation of fixed assets	387 600 000	
7.3) Other Earnings	9 399 798 542	4 020 427 947
Plus	**41 097 648 813**	**34 671 029 553**

8. Other costs.

Criteria	This year	Previous year
8.1) Contractual penalties		10 000 000
8.2) Liquidation costs of fixed assets		
8.3) Other Costs	3 134 091 792	1 191 086 056
Plus	**3 134 091 792**	**1 201 086 056**

9. Selling expenses and business management expenses.

Criteria	Item Code	This year	Previous year
9.1) Business management expenses incurred		**63 182 301 114**	**67 643 201 205**
In which: - Expenses for management and production services		5 476 264 530	4 961 044 941
- Labor costs (salary + Insurance + KPCD)		42 108 888 373	43 923 435 461
- Expenses for other benefits for employees		4 073 589 455	3 682 768 771
- Expenses for transactions, conferences, events		5 922 729 764	6 909 942 180
- Expenses for Party work, unions, visits, and welfare for employees		1 105 460 842	2 581 531 979
- Other business management expenses		4 495 368 150	5 584 477 873
9.2) Incurred Selling Expenses – At the Corporate VP		**36 809 750 833**	**34 263 156 953**
In which: - Software usage fee		23 825 362 373	21 238 084 653
- Collection partner fee		9 597 125 827	9 324 681 616
- Commission costs for ticketing agents		2 519 279 052	2 213 106 359
- Other Selling Expenses		867 983 581	1 487 284 325
9.3) Incurred Selling Costs – At Transport Branches		**213 113 346 821**	**183 787 756 676**
In which: - Material costs		11 972 391 678	10 313 054 538
- Fuel costs		2 434 740 803	1 722 190 436
- Salary expenses		118 157 534 361	107 058 376 041
- Insurance costs, trade union funds		23 610 371 611	22 377 995 640
- Fixed asset depreciation expense		1 779 257 364	1 455 770 566
- Outsourced service costs		29 201 806 450	15 947 331 657
- Expenses in other currencies		25 957 244 554	24 913 037 798
9.4) Backup Rebates		**1 704 567 842**	**1 630 652 859**
In which: - Provision for asset loss - Short-term (<=12 months)		1 704 567 842	
- Asset Loss Provision – Long Term (>12 months)			
- Provision for bad debts			1 630 652 859
- Inventory reduction provisions			

10. Production and business expenses by factor

Criteria	This year	Previous year
10.1) Material Cost	377 373 819 587	314 745 475 534
10.2) Fuel Cost	159 082 026 473	111 370 064 047
10.3) Payroll Costs	595 556 066 639	686 385 504 959
10.4) Insurance costs, trade union funds	61 256 516 021	58 265 709 913
10.5) Fixed asset depreciation cost	169 515 762 117	166 636 730 501
10.6) Outsourced Service Cost	3 045 188 160 737	2 715 595 897 412
10.7) Other Currency Expenses	184 912 483 267	339 545 991 966
Plus	**4 592 884 834 841**	**4 392 545 374 332**

11. Corporate income tax expenses.

Criteria	This year	Previous year
11.1) Pre-tax Accounting Profit		
11.2) Applicable corporate income tax rates		
11.3) Non-Taxable Income		
11.4) Non-Deductible Expenses		
11.5) Applicable Corporate Income Tax Expenses		

Approval, October 27, 2026

Scheduler

Đoi Van Toan

Chief Accountant

Luong Van Chien

M.S.D.N: 0110879376 CÔNG TY CỔ PHẦN VẬN TẢI ĐƯỜNG SẮT THÀNH PHỐ HÀ NỘI

General Director

Đao Anh Tuan