SAIGON NEWPORT CORPORATION **TAN CANG SONG THAN ICD JOINT STOCK COMPANY**	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: 436 / CBTT-ICDST Disclosure of the Reviewed Interim Financial Statements for the First Six Months of 2026	*Ho Chi Minh City, August 14, 2026*

To:

- State Securities Comnission;
- Hanoi Stock Exchange.

Pursuant to Clause 3 and Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance regarding the disclosure of information on the securities market, ICD Tan Cang Song Than Joint Stock Company (Ticker symbol: IST) hereby discloses the Reviewed Interim Financial Statements for the First Six Months of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name:

-Ticker symbol: IST

-Address: : No. 7/20, DT 743 Street, Binh Dang Ward, Binh Hoa Quater, Ho Chi Minh City.

-Tel: 0274 3713 483

-Fax: 0274 3713 483

-Website: https://www.icdsongthan.com.vn

2. Content of disclosure:

- Reviewed Interim Financial Statements for the First Six Months of 2026

[x] Separate Financial Statements (The listed company has no subsidiaries and the superior accounting unit has no affiliated units);

[ ] Consolidated Financial Statements (The listed company has subsidiaries);

[ ] Combined Financial Statements (The listed company has affiliated accounting units with their own accounting apparatus).

- Explanation documents required to be disclosed along with the Financial Statements as prescribed in Clause 4, Article 14 of Circular No. 96/2020/TT-BTC include:

+ Post-tax profit in the Business Results Report of the reporting period changes by 10% or more compared to the same period last year:

☐ Yes ☐ No

Explanation document (if “Yes” is checked):

☐ Yes ☐ No

+ Post-tax profit in the reporting period is a loss, or changes from a profit in the same period last year to a loss in this period, or vice versa:

☐ Yes ☐ No

Explanation document (if "Yes" is checked):

☐ Yes ☐ No

This information was disclosed on the company's website on August 14, 2026, at: https://www.icdsongthan.com.vn/thong-bao-co-dong.

Recipients:
- As above;
- Board of Directors;
- Board of Supervisors;
- Board of Managements;
- Corporate Governance Officer;
- Archive: Clerical, HCHC. T07.

DIRECTOR

M.S.D.N:3700785006-C.T.C.P
CÔNG TY CỔ PHẦN ICD TÂN CẢNG SÓNG THẦN
P.BÌNH HOÀ-TP.HỒ CHÍ MINH

Tran Tri Dung

CÔNG TY CỔ PHẦN ICD TÂN CẢNG SÓNG THẦN.

Digitally signed by CÔNG TY CỔ PHẦN ICD TÂN CẢNG SÓNG THẦN.
DN: OID.0.9.2342.19200300.100.1.1=MST:3700785006, CN=CÔNG TY CỔ PHẦN ICD TÂN CẢNG SÓNG THẦN., S=Bình Dương, C=VN
Reason: I am the author of this document
Location:
Date: 2026.08.14 13:06:58 +07'00'
Foxit PDF Reader Version: 12.1.2

Tan Cang Song Than ICD Joint Stock Company

Interim financial statements

For the six-month period ended 30 June 2026

Shape the future
with confidence

Tan Cang Song Than ICD Joint Stock Company

CONTENTS

GENERAL INFORMATION

THE COMPANY

Tan Cang Song Than ICD Joint Stock Company ("the Company") is a joint stock company that was equitized from Tan Cang Song Than ICD One-Member Limited Liability Company, pursuant to Decision No. 2105/QD-BQP dated 4 June 2015 issued by the Ministry of National Defense. The Company is operating under Enterprise Registration Certificate ("ERC") No. 3700785006 issued by the Department of Planning and Investment of Binh Duong Province (currently the Department of Finance of Ho Chi Minh City) on 27 March 2007 and its subsequent amendments, the latest of which was the 8th amendment dated 3 April 2026.

The current principal activities of the Company are providing warehousing services, and related services (loading and unloading, lifting, transport, etc.).

The Company's head office is located at No. 7/20 DT 743 Street, Binh Dang Quarter, Binh Hoa Ward, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

The members of the Board of Directors during the period and at the date of this report are:

Ms Vu Thi Lan Anh	Chairwoman	reappointed on 24 April 2026
Mr Nguyen Son	Member	reappointed on 24 April 2026
Mr Tran Tri Dung	Member	reappointed on 24 April 2026
Mr Thanh Quang Vinh	Member	resigned on 24 April 2026
Mr Luu Phuoc Hong	Member	reappointed on 24 April 2026
Ms Nguyen Thi Hau	Member	appointed on 24 April 2026

BOARD OF SUPERVISION

The members of the Board of Supervision during the period and at the date of this report are:

Ms Nguyen Thi Huyen	Head of Board	appointed on 24 April 2026
Mr Nguyen Viet Hung	Head of Board	resigned on 24 April 2026
Ms Pham Thi Hong Nhung	Member	reappointed on 24 April 2026
Mr Le Ngoc Son	Member	appointed on 24 April 2026
Mr Le Thanh Son	Member	resigned on 24 April 2026

MANAGEMENT

The members of the Management during the period and at the date of this report are:

Mr Tran Tri Dung	Director	
Mr Luu Phuoc Hong	Deputy Director	
Mr Do Chien Cong	Deputy Director	
Mr Le Thanh Son	Chief Accountant	appointed on 15 May 2026
Mr Nguyen Van Huu	Chief Accountant	resigned on 15 May 2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Tran Tri Dung.

AUDITOR

The auditor of the Company is Ernst & Young Vietnam Limited.

Tan Cang Song Than ICD Joint Stock Company

REPORT OF THE MANAGEMENT

The management of Tan Cang Song Than ICD Joint Stock Company ("the Company") is pleased to present its report and the interim financial statements of the Company for the six-month period ended 30 June 2026.

THE MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

The management is responsible for the interim financial statements of each financial period which give a true and fair view of the interim financial position of the Company and of the interim results of its operations and its interim cash flows for the period. In preparing those interim financial statements, the management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim financial statements; and
- prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

The management 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 for ensuring that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management confirmed that it has complied with the above requirements in preparing the accompanying interim financial statements.

STATEMENT BY THE MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim financial statements give a true and fair view of the interim financial position of the Company as at 30 June 2026, and of the results of its operations and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements.

For and on behalf of management:

Approved, 14 August 2026

LEGAL REPRESENTATIVE

M.S.D.N:3700785006-C.T.C.P * CÔNG TY CỔ PHẦN ICD TÂN CẢNG SÓNG THẦN * P.BÌNH HOÀ-TP.HỒ CHÍ MINH

Tran Tri Dung
Director

EY
Shape the future
with confidence

Ernst & Young Vietnam Limited
2 Hai Trieu Street, Sai Gon Ward
Ho Chi Minh City, Vietnam

Tel: +84 28 3824 5252
Email: eyhcmc@vn.ey.com
Website (EN): ey.com/en_vn
Website (VN): ey.com/vi_vn

Reference: 14109903/E-70097577/LR

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: The shareholders of Tan Cang Song Than ICD Joint Stock Company

We have reviewed the interim financial statements of Tan Cang Song Than ICD Joint Stock Company ("the Company") as prepared on 14 August 2026 and set out on pages 5 to 41, which comprise the interim statement of financial position as at 30 June 2026, and the interim income statement and the interim cash flow statement for the six-month period then ended and the notes thereto.

The management's responsibility

The Company's management is responsible for the preparation and true and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements, and for such internal control as the management determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

A member firm of Ernst & Young Global Limited

Shape the future
with confidence

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the interim financial position of the Company as at 30 June 2026, and of the interim results of its operations and its interim cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements.

Other matter

The interim financial statements of the Company for the six-month period ended 30 June 2025 were reviewed by another audit firm which expressed an unmodified conclusion on those interim financial statements on 12 August 2025. In addition, the financial statements of the Company as at 31 December 2025 were audited by another audit firm which expressed an unmodified opinion on those interim financial statements on 5 March 2026.

Ho Chi Minh City, Vietnam

14 August 2026

Ernst & Young Vietnam Limited

M.S.D.N: 0300811802-C.T.T.N.H.H
CÔNG TY
TNHH
ERNST & YOUNG
VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

Duong Le Anthony
Deputy General Director
Audit Practicing Registration Certificate
No. 2223-2023-004-1

A member firm of Ernst & Young Global Limited

Tan Cang Song Than ICD Joint Stock Company B01a-DN

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A. CURRENT ASSETS	**100**		**193,756,147,608**	**156,181,137,270**
I. Cash and cash equivalents	***110***	***4***	***89,322,672,643***	***72,517,983,080***
1. Cash	111		9,044,179,492	12,517,983,080
2. Cash equivalents	112		80,278,493,151	60,000,000,000
II. Current investment	***120***		***10,199,452,055***	-
1. Held-to-maturity investments	123	5	10,199,452,055	-
III. Current receivables	***130***		***86,195,838,176***	***72,300,893,469***
1. Short-term trade receivables	131	6	73,032,392,549	58,150,417,693
2. Short-term advances to suppliers	132	8	3,335,411,309	3,304,665,697
3. Other short-term receivables	135	9	11,712,386,955	12,730,162,716
4. Provision for short-term doubtful receivables	136	7	(1,884,352,637)	(1,884,352,637)
IV. Other current assets	***160***		***8,038,184,734***	***11,362,260,721***
1. Short-term deferred expenses	161	10	8,038,184,734	9,220,607,961
2. Value-added tax deductible	162		-	2,141,652,760
B. NON-CURRENT ASSETS	**200**		**393,852,604,028**	**385,949,874,872**
I. Non-current receivable	***210***		***23,907,000,000***	***24,857,522,976***
1. Other long-term receivables	215	9	23,907,000,000	24,857,522,976
II. Fixed assets	***220***		***100,658,930,888***	***115,290,957,310***
1. Tangible fixed assets	221	11	100,031,434,376	114,844,108,072
Cost	222		488,351,481,281	485,715,039,373
Accumulated depreciation	223		(388,320,046,905)	(370,870,931,301)
2. Intangible fixed assets	227	12	627,496,512	446,849,238
Cost	228		6,207,471,818	5,898,771,818
Accumulated amortization	229		(5,579,975,306)	(5,451,922,580)
III. Non-current asset in progress	***250***		***1,570,289,175***	***1,415,853,342***
1. Construction in progress	252	13	1,570,289,175	1,415,853,342
IV. Non-current investments	***260***	***14***	***18,847,773,081***	***18,847,773,081***
1. Investments in jointly controlled entities and associates	262		12,391,312,981	12,391,312,981
2. Investment in other entities	263		6,456,460,100	6,456,460,100
V. Other non-current asset	***270***		***248,868,610,884***	***225,537,768,163***
1. Long-term deferred expenses	271	10	248,868,610,884	225,537,768,163
TOTAL ASSETS	**280**		**587,608,751,636**	**542,131,012,142**

INTERIM STATEMENT OF FINANCIAL POSITION (continued)
As at 30 June 2026

VND

RESOURCES	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES	**300**		**321,534,452,259**	**267,286,942,597**
I. Current liabilities	***310***		***224,570,751,073***	***167,243,241,415***
1. Short-term trade payables	311	15	63,334,636,257	57,483,236,424
2. Short-term advances from customers	312		4,761,640	310,015,117
3. Dividends and profits payables	313	16	44,278,866,722	-
4. Short-term statutory obligations	314	17	7,033,557,532	6,727,425,539
5. Payables to employees	315		15,643,229,049	17,899,868,745
6. Short-term accrued expenses	316	18	72,043,273,317	57,640,124,214
7. Short-term unearned revenues	319		60,000,000	593,520,000
8. Other short-term payables	320	19	12,879,767,524	13,707,207,747
9. Short-term loans and finance lease obligation	321	21	4,400,000,000	4,400,000,000
10. Bonus and welfare funds	323	20	4,892,659,032	8,481,843,629
II. Non-current liabilities	***330***		***96,963,701,186***	***100,043,701,182***
1. Other long-term liabilities	338	19	89,427,508,196	90,307,508,192
2. Long-term loans	339	21	6,289,829,137	8,489,829,137
3. Long-term provisions	343	3.15	1,246,363,853	1,246,363,853
D. OWNERS' EQUITY	**400**		**266,074,299,377**	**274,844,069,545**
1. Owner's contributed capital	411	22.1	150,084,920,000	150,084,920,000
- *Ordinary share with voting right*	*411a*		*150,084,920,000*	*150,084,920,000*
2. Investment and development fund	418	22.1	97,984,886,349	80,578,792,962
3. Undistributed earnings	420	22.1	18,004,493,028	44,180,356,583
- *Undistributed earnings by the end of prior period*	*420a*		-	*1,763,212,244*
- *Undistributed earnings of current period*	*420b*		*18,004,493,028*	*42,417,144,339*
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**587,608,751,636**	**542,131,012,142**

Approved, 14 August 2026

CÔNG TY CỔ PHẦN ICD TÂN CẢNG SÓNG THẦN
M.S.D.N: 3700785006-C.T.C.P * BÌNH HOÀ-TP. HỒ CHÍ MINH

Dinh Anh Huy	Le Thanh Son	Tran Tri Dung
Preparer	Chief Accountant	Director

Tan Cang Song Than ICD Joint Stock Company

B02a-DN

INTERIM INCOME STATEMENT
for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
1. Net revenue from rendering of services	**10**	**23.1**	**265,086,799,319**	**255,209,960,009**
2. Cost of services rendered	**11**	**24**	**184,473,283,260**	**180,665,617,590**
3. Gross profit from rendering of services (20 = 10-11)	**20**		**80,613,516,059**	**74,544,342,419**
4. Finance income	**22**	**23.2**	**1,617,174,052**	**1,331,147,878**
5. Finance expenses	**23**	**25**	**469,126,485**	**794,644,217**
In which: Interest expense	*24*		*469,126,485*	*794,644,217*
6. Selling expenses	**25**	**26**	**963,217,527**	**916,248,895**
7. General and administrative expenses	**26**	**27**	**25,720,425,341**	**19,511,819,156**
8. Operating profit {30 = 20 + 22 - (23 + 25 + 26)}	**30**		**55,077,920,758**	**54,652,778,029**
9. Other income	**31**		**115,455,918**	**533,390,420**
10. Other expenses	**32**		**12,986,730**	**7,105,528**
11. Other profit (40 = 31 - 32)	**40**		**102,469,188**	**526,284,892**
12. Accounting profit before tax (50 = 30 + 40)	**50**		**55,180,389,946**	**55,179,062,921**
13. Current corporate income tax expense	**51**	**29**	**11,036,077,989**	**11,035,812,584**
14. Net profit after tax (60 = 50 - 51)	**60**		**44,144,311,957**	**44,143,250,337**
15. Basic earnings per share	**70**	**22.5**	**2,367**	**2,390**
16. Diluted earnings per share	**71**	**22.5**	**2,367**	**2,390**

Approved, 14 August 2026

M.S.D.N:3700785006-C.T.C.P. CÔNG TY CỔ PHẦN ICD TÂN CẢNG SÓNG THẦN P.BÌNH HOÀ-TP.HỒ CHÍ MINH

Dinh Anh Huy Preparer	Le Thanh Son Chief Accountant	Tran Tri Dung Director

Tan Cang Song Than ICD Joint Stock Company

B03a-DN

INTERIM CASH FLOW STATEMENT
(Indirect method)
for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Accounting profit before tax	**01**		**55,180,389,946**	**55,179,062,921**
2. Adjustments for:				
- Depreciation of tangible fixed assets and amortization of intangible fixed assets	02	11, 12	17,577,168,330	18,919,113,209
- Provisions	03		-	18,553,191,380
- Foreign exchange gain arisen from revaluation of monetary accounts denominated in foreign currency	04		(4,788,924)	(15,793,175)
- Profits from investing and financing activities	05		(1,321,116,440)	(1,660,247,946)
- Borrowing costs	06	25	469,126,485	794,644,217
3. Operating profit before changes in working capital	**08**		**71,900,779,397**	**91,769,970,606**
- Increase, decrease in receivables	09		(10,802,316,822)	115,051,762
- Increase, decrease in payables	11		15,015,934,310	(16,796,689,150)
- Decrease in deferred expenses	12		(22,148,419,494)	(19,202,342,834)
- Borrowing costs paid	14		(469,126,485)	(810,246,925)
- Corporate income tax paid	15	17	(10,294,636,911)	(8,383,200,107)
- Other cash inflows from operating activities	16	20	68,600,000	213,895,185
- Other cash outflows for operating activities	17	20	(12,293,000,000)	(8,181,085,000)
Net cash flows from operating activities	**20**		**30,977,813,995**	**38,725,353,537**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase and construction of fixed assets	21		(3,099,577,741)	(5,903,208,900)
2. Proceeds from disposals of fixed assets	22		-	361,700,000
3. Placement for bank deposits	23		(10,000,000,000)	-
4. Interest received	27		1,121,664,385	1,298,547,946
Net cash flows from investing activities	**30**		**(11,977,913,356)**	**(4,242,960,954)**

INTERIM CASH FLOW STATEMENT (continued)
(Indirect method)
for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Repayment of loans	34	21	(2,200,000,000)	(10,646,000,000)
Net cash flows from financing activities	**40**		**(2,200,000,000)**	**(10,646,000,000)**
Net increase in cash and cash equivalents (50 = 20+30+40)	**50**		**16,799,900,639**	**23,836,392,583**
Cash and cash equivalents at the beginning of period	**60**	**4**	**72,517,983,080**	**90,088,675,948**
Impact of exchange rate fluctuation	61		4,788,924	15,793,175
Cash and cash equivalents at the end of period (70 = 50 + 60 + 61)	**70**	**4**	**89,322,672,643**	**113,940,861,706**

Approved, 14 August 2026

M.S.D.N:3700785006-C.T.C.P * CÔNG TY CỔ PHẦN ICD TÂN CẢNG SÓNG THẦN * P.BÌNH HOÀ-TP.HỒ CHÍ MINH

Dinh Anh Huy	Le Thanh Son	Tran Tri Dung
Preparer	Chief Accountant	Director

1. CORPORATE INFORMATION

Tan Cang Song Than ICD Joint Stock Company ("the Company") is a joint stock company that was equitized from Tan Cang Song Than ICD One-Member Limited Liability Company, pursuant to Decision No. 2105/QD-BQP dated 4 June 2015 issued by the Ministry of National Defense. The Company is operating under Enterprise Registration Certificate ("ERC") No. 3700785006 issued by the Department of Planning and Investment of Binh Duong Province (currently the Department of Finance of Ho Chi Minh City) on 27 March 2007 and its subsequent amendments, the latest of which was the 8th amendment dated 3 April 2026.

The current principal activities of the Company are providing warehousing services, and related services (loading and unloading, lifting, transport, etc.).

The Company's normal course of business cycle is 12 months.

The Company's head office is located at No. 7/20 DT 743 Street, Binh Dang Quarter, Binh Hoa Ward, Ho Chi Minh City, Vietnam.

The number of employees of the Company as at 30 June 2026 was 170 people (31 December 2025: 173 people).

As at 30 June 2026, the Company had 2 associates (as at 31 December 2025: 2 associates) as presented in Note 14 - Long-term investments. The details are as follows:

Names	*Head office*	*Business activities*	*% contribution*	*% of interest*	*% of voting right*
Binh Duong Newport Logistics Joint Stock Company	Ho Chi Minh City	Transportation and warehousing services	36	36	36
Unithai Maruzen Logistics Vietnam Joint Stock Company	Ho Chi Minh City	Transportation services, customs brokerage services, warehousing and goods storage	20	20	20

2. BASIS OF PREPARATION

2.1 *Accounting standards and system*

The interim financial statements of the Company, expressed in Vietnam dong ("VND"), are prepared in compliance and accordance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

2. BASIS OF PREPARATION (continued)

2.1 Accounting standards and system (continued)

Accordingly, the accompanying interim financial statements and their use are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim financial position and interim results of operations and interim cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

The Company's applied accounting documentation system is the General Journal system.

2.3 Fiscal year

The Company's fiscal year applicable for the preparation of its interim financial statements starts on 1 January and ends on 31 December.

These interim financial statements are prepared for the six-month period ended 30 June 2026.

2.4 Accounting currency

The interim financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Changes in accounting policies due to the adoption of new accounting regulations: Circular No. 99/2025/TT-BTC guiding the Enterprise Accounting System

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the enterprise accounting system ("Circular 99"), replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations.

The Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company on a prospective basis, as Circular 99 does not require retrospective application for these changes.

3.2 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.3 Receivables

Receivables are presented in the interim statement of financial position at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful receivables represents outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded into the general and administration expense account in the interim income statement. When bad debts are determined as unrecoverable and are written off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the interim income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 *Receivables* (continued)

For overdue receivables, provision for doubtful debts is provided as follows:

Overdue period	*Provision rate (% of receivable value)*
From 6 months to less than 1 year	30
From 1 year to less than 2 years	50
From 2 years to less than 3 years	70
3 years or more	100

3.4 *Tangible fixed assets*

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities.

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to the location and condition necessary for it to be capable of operating as intended by the Company and the costs of dismantling and removing the asset and restoring the site on which it is located, if any.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

3.5 *Leased assets*

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Rentals under operating leases are charged to the interim income statement on a straight-line basis over the lease term.

Where the Company is the lessor

For other cases under an operating lease, lease income is recognized in the interim income statement on a straight-line basis over the lease term.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset to a condition for it to be capable of operating for its intended use of the Company.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

3.7 *Depreciation and amortization*

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	3 - 15 years
Machinery and equipment	3 - 8 years
Office equipment	3 - 9 years
Means of transportation	3 - 6 years
Computer software	2 - 5 years
Other tangible fixed assets	5 years

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

3.8 *Construction in progress*

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets.

3.9 *Borrowing cost*

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the period in which they are incurred, except to the extent that they are capitalized as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

Costs directly related to the borrowing, excluding interest expense, such as valuation fees, audit fees, loan documentation costs, and loan arrangement fees, are allocated over the loan period using straight line method.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 *Deferred expenses*

Deferred expenses are reported as short-term or long-term deferred expenses on the interim statement of financial position and are amortized over the period to which they relate or during which the related economic benefits are consumed.

The following types of expenses are recorded as long-term prepaid expense and are amortized to the interim income statement:

- Costs related to leased infrastructures incurred for production and business operations over multiple accounting periods;
- Software costs;
- Tools and consumables used for more than one year with high value;
- Repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods.

3.11 *Investments*

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.
Distributions from accumulated net profits of the associates arising subsequent to the date of acquisition are recognized in the interim income statement. Distributions from sources which are attributable to period before having significant influence are considered a recovery of investment and are deducted to the cost of the investment.

Investments in other entities

Investments in other entities are stated at their acquisition costs.

Held-to-maturity investments

Held-to-maturity investments are stated at costs.

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable at the balance sheet date.

Increases or decreases to the provision balance are recorded as finance expenses in the interim income statement.

3.12 *Business cooperation contracts*

The Company's interest in the jointly controlled operation is recognized in the interim financial statements by including the amount of:

a) the assets that the Company controls and the liabilities that the Company incurs; and
b) the expense that the Company incurs and the Company's share of the income that the Company earns from the sale of goods or rendering of services by the jointly controlled operation.

3.13 *Payables*

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers, vendors of property, plant and equipment under executed economic contracts.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 *Accruals*

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognized as production and business expenses of the reporting period.

3.15 *Accrual for severance pay*

The severance pays for employees is accrued at the end of each reporting year for employees who have been working for more than 12 months at the Company. The accrued amount is determined at one-half of the average monthly salary for each year of service qualifying for severance pay, in accordance with the Labor Code and related implementing guidance.

The average monthly salary used in the calculation is updated at the end of each reporting period based on the average monthly salary for the six-month period up to the reporting date.

Any increase or decrease in the accrued amount, other than actual payment made to employees, is recognized in the interim income statement.

The accrued severance pay is used to settle severance benefits payable to employees upon termination of their labor contract in accordance with Article 46 of the Labor Code.

3.16 *Provisions*

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a interim asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the interim income statement net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance expense.

3.17 *Foreign currency transactions*

Transactions denominated in currencies other than the accounting currency of the Company (VND) are initially recorded using the actual transaction exchange rates depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company (VND) are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the "approximated exchange rates").

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 *Foreign currency transactions* (continued)

Approximated exchange rates are required to differ by no more than ±1% from the corresponding average buying and selling transfer exchange rates at the transaction dates. The average buying and selling transfer exchange rates are determined on a monthly basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates. The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Company for the relevant accounting period.

All foreign exchange differences incurred are taken to the interim income statement.

3.18 *Ordinary shares*

Ordinary shares with voting right are recognized at par value.

3.19 *Appropriation of net profits*

Net profit after tax is available for appropriation to shareholders after approval by in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Investment and development fund

This fund is set aside for use in the Company's expansion of its operation or of in-depth investments.

Bonus and welfare fund

This fund is set aside for employee reward, incentives, common benefits and welfare improvements, and presented as a liability on the interim statement of financial position.

3.20 *Revenue recognition*

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognized:

Rendering of services

Revenue is recognized when the services are rendered.

Interest income

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

Dividend and profit distribution income

Dividend and profit distribution income are recognized when the Company is entitled to receive dividends or when the Company is entitled to receive profits from its capital contributions.

3.21 *Selling expenses*

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

3.22 *General and administrative expenses*

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.23 *Taxation*

Current income tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the interim income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss.
- in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilized, except:

- where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss.
- in respect of deductible temporary differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at each balance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.23 *Taxation* (continued)

Deferred tax (continued)

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the interim income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- either the same taxable entity; or
- when the Company intends either to settle current tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered

3.24 *Earnings per share*

Basic earnings per share amounts are calculated by dividing net profit after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.25 *Segment information*

A segment is a component determined separately by the Company which is engaged in providing products or related services (business segment) or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments.

The Company's principal activities are to providing warehousing services and related services. In addition, these activities mainly take place in Vietnam. Therefore, the Company's risks and returns are not significantly affected by differences in services provided or geographical markets served. As a result, the Company's management is of the view that there is only one reportable segment for business and geography and therefore presentation of segment information is not required.

3.26 *Related parties*

Parties are considered to be related parties of the Company if one party has the ability to directly or indirectly control or to exercise significant influence over, the other party in making financial and operating decisions, or when the Company and the other party are under common control or subject to significant influence by the same party. Related parties may be entities or individuals, including close members of their families.

4. CASH AND CASH EQUIVALENTS

	Ending balance	VND Beginning balance
Cash and cash equivalents held by the Company that are not restricted as to use		
Cash on hand	-	254,016,948
Cash in banks	9,044,179,492	12,263,966,132
- *Military Commercial Joint Stock Bank*	*5,637,107,935*	*3,168,685,313*
- *Joint Stock Commercial Bank for Foreign Trade of Vietnam*	*3,407,071,557*	*9,095,280,819*
Cash equivalents *(*)*	80,278,493,151	60,000,000,000
TOTAL	**89,322,672,643**	**72,517,983,080**

(*) The ending balance represents short-term deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam with the original maturity of less than three (3) months and earn interest at the rate 4.75% p.a.

5. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

It represented short-term deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam with maturity more than three (3) and not exceed twelve (12) months and earn interest at the rates 7.0% p.a.

6. SHORT-TERM TRADE RECEIVABLE

	Ending balance	VND Beginning balance
Due from other parties	69,818,549,495	51,806,304,938
- *Kimberly-Clark Vietnam Co., Ltd*	*26,193,083,373*	*10,029,292,340*
- *DHL Supply Chain Vietnam Co., Ltd*	*7,253,433,556*	*5,154,592,873*
- *FES Vietnam Co., Ltd*	*6,007,293,424*	*6,828,517,508*
- *Others*	*30,364,739,142*	*29,793,902,217*
Due from related parties *(Note 30)*	3,213,843,054	6,344,112,755
TOTAL	**73,032,392,549**	**58,150,417,693**
Provision for doubtful short-term receivables	(1,884,352,637)	(1,884,352,637)
NET	**71,148,039,912**	**56,266,065,056**

The Company has pledged trade receivables to secure for loans from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Binh Duong Branch (*Note 21*).

7. BAD DEBTS

Total amount of receivables overdue:

VND

	Ending balance		*Beginning balance*	
Debtor	*Carrying amount*	*Recoverable amount*	*Carrying amount*	*Recoverable amount*
ICD Global Investment Trading Development Logistics JSC	1,435,552,637	-	1,435,552,637	-
Gokce & Ayca Logistics Co., Ltd	448,800,000	-	448,800,000	-
TOTAL	**1,884,352,637**	**-**	**1,884,352,637**	**-**

This represents the allowance for doubtful trade receivables from customers with overdue balances exceeding three years, for which a 100% provision rate has been applied.

8. SHORT-TERM ADVANCE TO SUPPLIERS

VND

	Ending balance	*Beginning balance*
First Investment and Design Consultancy JSC	565,500,000	-
Phuoc An Trading Company Limited	445,548,600	83,352,240
D&D Fire Protection Company Limited	400,481,738	-
Others	1,923,880,971	3,221,313,457
TOTAL	**3,335,411,309**	**3,304,665,697**

9. OTHER RECEIVABLES

	Ending balance	Beginning balance
		VND
Short-term	**11,712,386,955**	**12,730,162,716**
Payment on behalf	3,114,134,163	6,090,023,703
Receivables from jointly controlled business cooperation contracts ("BCCs")	2,975,260,064	3,341,352,726
- *Capital contribution to business cooperation contracts (*)*	*1,988,059,769*	*2,437,536,793*
- *Profit receivable from business cooperation contracts*	*987,200,295*	*903,815,933*
Advances to employees	2,120,278,973	1,787,366,749
Deposit	445,100,000	485,100,000
Others	3,057,613,755	1,026,319,538
Long-term	**23,907,000,000**	**24,857,522,976**
Deposit *(**)*	22,000,000,000	22,000,000,000
Receivables from jointly controlled business cooperation contracts ("BCCs")	-	950,522,976
- *Capital contribution to business cooperation contracts (*)*	-	*950,522,976*
Deposits and security deposits	1,907,000,000	1,907,000,000
TOTAL	**35,619,386,955**	**37,587,685,692**
In which:		
Receivables from related parties (Note 30)	*25,450,909,964*	*26,702,519,822*
Receivables from other parties	*10,168,476,991*	*10,885,165,870*

(*) These represent the Company's capital contributions to Business Cooperation Contracts ("BCCs") with Tan Cang Infrastructure Development Investment Joint Stock Company ("Tan Cang IDI"), in which Tan Cang IDI acts as the operator and is responsible for fulfilling tax declaration and payment obligations. Details are as follows:

BCC's participants	Purpose	Term
The Company, Tan Cang IDI and Binh Duong Newport Logistics JSC	Construction and operation of a container yard	10 years (commencing on 24 August 2015) and shall remain in full force and effect until superseded by a Contract Addendum or another written document of the parties
The Company, Tan Cang IDI and Tan Cang Offshore Travel and Flight Services JSC	Construction and operation of Warehouse No. 21	49 years (from 2016 to 2065)

These BCCs all distribute annual after-tax profits according to the parties' capital contribution ratio. The contributed capital is to be recovered within 10 years from the contract date, based on a depreciation rate corresponding to the capital contribution ratio. At the end of the accounting period, the business cooperation contract for the construction and operation of warehouse No. 21 had fully recovered its contributed capital.

(**) This represents the deposit for leasing Warehouse No. 21, with a term of 10 years from 6 December 2016 to 5 December 2026, extended until 5 December 2031.

10. DEFERRED EXPENSES

	Ending balance	Beginning balance
		VND
Short-term	**8,038,184,734**	**9,220,607,961**
Construction and renovation costs	6,900,135,612	9,220,607,961
Insurance costs	208,049,122	-
Others	930,000,000	-
Long-term	**248,868,610,884**	**225,537,768,163**
Infrastructure rental costs *(*)*	244,284,046,816	217,521,267,692
Construction and renovation costs	3,837,658,807	7,071,752,746
Software costs	746,905,261	543,525,500
Tool and supplies	-	401,222,225
TOTAL	**256,906,795,618**	**234,758,376,124**

(*) This represents infrastructure lease payments to Saigon Newport One Member Limited Liability Corporation for infrastructure located in Binh Hoa Ward, Ho Chi Minh City, under Infrastructure Lease Agreement No. 532/TCT-KHKD dated 1 June 2016 and its related appendices. The lease term is 48 years, commencing from 1 June 2016 and ending on 31 December 2064. The annual rental rate applicable for the period from 2022 to 2064 is VND 6,344,131,086 per year.

11. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Other tangible fixed assets*	*Total*
Cost:						
Beginning balance	412,835,803,135	41,069,342,747	13,462,076,706	18,124,816,785	223,000,000	485,715,039,373
New purchases	1,330,430,241	679,628,334	556,300,000	70,083,333	-	2,636,441,908
Ending balance	414,166,233,376	41,748,971,081	14,018,376,706	18,194,900,118	223,000,000	488,351,481,281
In which:						
Fully depreciated	*115,855,146,879*	*14,886,652,347*	*6,217,760,070*	*11,192,439,145*	*223,000,000*	*148,374,998,441*
Accumulated depreciation:						
Beginning balance	(329,342,561,308)	(18,064,570,933)	(9,511,551,133)	(13,729,247,927)	(223,000,000)	(370,870,931,301)
Depreciation for the period	(13,853,810,228)	(2,386,683,781)	(537,225,195)	(671,396,400)	-	(17,449,115,604)
Ending balance	(343,196,371,536)	(20,451,254,714)	(10,048,776,328)	(14,400,644,327)	(223,000,000)	(388,320,046,905)
Net carrying amount:						
Beginning balance	83,493,241,827	23,004,771,814	3,950,525,573	4,395,568,858	-	114,844,108,072
Ending balance	70,969,861,840	21,297,716,367	3,969,600,378	3,794,255,791	-	100,031,434,376

11. TANGIBLE FIXED ASSETS (continued)

Details of existing tangible fixed assets:

	Ending balance	*Beginning balance*
	Cost	*Cost*
Warehouse No. 23	184,338,733,226	184,338,733,226
Warehouse No. 7 & 8	70,249,500,500	70,249,500,500
Others	233,763,247,555	231,126,805,647
TOTAL	**488,351,481,281**	**485,715,039,373**

VND

12. INTANGIBLE FIXED ASSETS

VND

	Computer software
Cost:	
Beginning balance	5,898,771,818
New purchases	308,700,000
Ending balance	6,207,471,818
In which:	
Fully amortization	*4,778,694,312*
Accumulated amortization:	
Beginning balance	(5,451,922,580)
Amortization for the period	(128,052,726)
Ending balance	(5,579,975,306)
Net carrying amount:	
Beginning balance	446,849,238
Ending balance	627,496,512

Details of existing intangible fixed assets:

VND

	Ending balance	*Beginning balance*
	Cost	*Cost*
VMS software	4,062,681,818	4,062,681,818
Others	2,144,790,000	1,836,090,000
TOTAL	**6,207,471,818**	**5,898,771,818**

13. CONSTRUCTION IN PROGRESS

VND

	Ending balance	*Beginning balance*
Cost of upgrading and renovating warehouse 18	1,230,633,342	1,230,633,342
Others	339,655,833	185,220,000
TOTAL	**1,570,289,175**	**1,415,853,342**

14. LONG-TERM INVESTMENTS

VND

	Ending balance			*Beginning balance*		
	Cost	*Provision*	*Fair value*	*Cost*	*Provision*	*Fair value*
Investments in associates	**12,391,312,981**	**-**	**12,391,312,981**	**12,391,312,981**	**-**	**12,391,312,981**
Binh Duong Newport Logistics Joint Stock Company *(i)*	11,440,000,000	-	11,440,000,000	11,440,000,000	-	11,440,000,000
Unithai Maruzen Logistics (Vietnam) Corporation *(ii)*	951,312,981	-	951,312,981	951,312,981	-	951,312,981
Other long-term investments	**6,456,460,100**	**-**	**6,456,460,100**	**6,456,460,100**	**-**	**6,456,460,100**
MB Bank *(iii)*	6,456,460,100	-	6,456,460,100	6,456,460,100	-	6,456,460,100
TOTAL	**18,847,773,081**	**-**	**18,847,773,081**	**18,847,773,081**	**-**	**18,847,773,081**

(i) According to the Business Registration Certificate No. 3700923658 dated 21 June 2017 granted by the Department of Planning and Investment of Binh Duong Province (now the Department of Finance of Ho Chi Minh City), Binh Duong Newport Logistics Joint Stock Company has a charter capital of VND 30,000,000,000. As at 30 June 2026 and 31 December 2025, the Company held 1,080,000 shares, representing 36% of the charter capital. Its principal activities are transportation and warehousing services.

(ii) According to the Investment Certificate No. 411032000038 dated 16 April 2008 granted by the People's Committee of Ho Chi Minh City, Unithai Maruzen Logistics (Vietnam) Corporation has a charter capital of VND 2,400,000,000. As at 30 June 2026 and 31 December 2025, the Company held 48,000 shares, representing 20% of the charter capital. Its principal activities are transportation services, customs brokerage services, warehousing and storage services.

(iii) The Company entrusted its Parent company to invest in shares of MB Bank. Following equitization, the carrying amount of this investment was remeasured to VND 6,456,460,100. As of 30 June 2026, the number of MB Bank held under the Company's entrusted investment arrangement was 2,013,349 shares (31 December 2025: 2,013,349 shares). Its principal activity is conducting banking operations in accordance with the regulations of the Governor of the State Bank of Vietnam.

15. SHORT-TERM TRADE PAYABLES

VND

	Ending balance	*Beginning balance*
Payables to other parties	23,286,832,571	37,835,800,198
- *Am Vietnam JSC*	*2,886,246,001*	*65,880,000*
- *Tien Phong Sai Gon Logistics JSC*	*1,401,027,233*	*2,267,107,683*
- *Trung Thanh Warehousing JSC*	*1,392,344,950*	*2,319,171,306*
- *Hoang Luong Son Services One Member Limited Liability Company*	*1,066,551,371*	*1,072,028,748*
- *Others*	*16,540,663,016*	*32,111,612,461*
Payables to related parties *(Note 30)*	40,047,803,686	19,647,436,226
TOTAL	**63,334,636,257**	**57,483,236,424**

16. DIVIDENDS AND PROFIT DISTRIBUTION PAYABLES

VND

Profit of the year	*Payment due*	*Ending balance*	*Beginning balance*
2025	October 2026	44,278,866,722	-
In which:			
Not yet due for payment		*44,278,866,722*	-

17. STATUTORY OBLIGATIONS

VND

	Beginning balance	*Payable for the period*	*Payment made in the period*	*Ending balance*
Corporate income tax	4,768,088,714	10,571,686,227	(10,294,636,911)	5,045,138,030
Value added tax	-	6,999,525,923	(5,126,698,324)	1,872,827,599
Personal income tax	1,959,336,825	2,017,169,617	(3,860,914,539)	115,591,903
Others	-	12,921,448	(12,921,448)	-
TOTAL	**6,727,425,539**	**19,601,303,215**	**(19,295,171,222)**	**7,033,557,532**

18. SHORT-TERM ACCRUED EXPENSES

VND

	Ending balance	*Beginning balance*
Land rental *(*)*	61,184,519,120	55,759,035,776
Expenses for leasing assets on the land *(**)*	4,882,809,876	-
Expenses for external service	3,924,219,107	1,419,412,000
Others	2,051,725,214	461,676,438
TOTAL	**72,043,273,317**	**57,640,124,214**
In which:		
Payables to related parties (Note 30)	*69,345,366,448*	*56,238,262,214*
Payables to other parties	*2,697,906,869*	*1,401,862,000*

(*) This represents the provisional land use expenses for national defense land temporarily estimated by the Company from 2020 to date, include:

VND

Year	*Estimated amount payable*	*Amount paid*	*Outstanding amount payable*
2020 – 2023	43,403,866,728	9,346,764,316	34,057,102,412
2024	10,850,966,682	-	10,850,966,682
2025	10,850,966,682	-	10,850,966,682
2026	5,425,483,344	-	5,425,483,344
TOTAL	**70,531,283,436**	**9,346,764,316**	**61,184,519,120**

Basis for the provisional calculation of land use fees, based on:

- Resolution No. 132/2020/QH14 dated 17 November 2020 of the National Assembly, Decree No. 26/2021/ND-CP dated 25 March 2021 of the Government, and Circular No. 58/2021/TT-BQP dated 7 June 2021 of the Ministry of National Defense;
- Decision No. 36/2019/QD-UBND dated 20 December 2019 of the People's Committee of Binh Duong Province, stipulating land price schedules for the 2020–2024 period in Binh Duong Province;
- Decision No. 63/2024/QD-UBND dated 20 December 2024 of the People's Committee of Binh Duong Province, adjusting land price schedules for the 2020–2024 period in Binh Duong Province;
- Directive Document No. 4468/TCT-QLCS dated 9 August 2021 of the Department of Finance under the Ministry of National Defense; Official Dispatch No. 1132/BQP-Kte dated 18 April 2022; and Official Dispatch No. 1707/BQP-Kte dated 24 May 2023 of the Department of Economy under the Ministry of National Defense, providing guidance on the determination of national defense land use fees.

As of the date of these financial statements, Saigon Newport One Member Limited Liability Corporation (the "Saigon Newport") has prepared a National Defense Land Use Plan and submitted it to the Ministry of National Defense for review and approval. The final land use fees will be determined based on the approved National Defense Land Use Plan and the annual Minutes on Determination of Land Use Fees approved by the Ministry of National Defense.

(**) This represents lease expenses for assets on the land under Contract No. 397/TCT/KHKD entered into with Saigon Newport, relating to the lease of equipment, structures and investment assets located on an approximately 40-hectare site at ICD Tan Cang Song Than. As of the date of these financial statements, the Company has provisionally recognized the lease expenses based on the rental rate applicable for 2025 until the official rental rate for 2026 is notified by Saigon Newport.

19. OTHER PAYABLES

	Ending balance	*Beginning balance*
		VND
Short-term	**12,879,767,524**	**13,707,207,747**
Deposit *(*)*	7,971,239,998	9,488,472,000
Receipt on behalf	2,880,278,283	2,342,451,790
Compulsory insurance and union fees	1,745,461,321	1,592,522,866
Others	282,787,922	283,761,091
In which:		
Payable to other parties	*12,869,890,824*	*13,634,879,747*
Payable to related parties (Note 30)	*9,876,700*	*72,328,000*
Long-term	**89,427,508,196**	**90,307,508,192**
Deposit *(*)*	89,427,508,196	90,307,508,192
TOTAL	**102,307,275,720**	**104,014,715,939**

(*) These represent deposits and security deposits received related to warehouse lease agreements.

20. BONUS AND WELFARE FUND

	Current period	*Previous period*
		VND
Beginning balance	8,481,843,629	5,855,759,029
Appropriation of profit to funds	8,635,215,403	9,668,638,240
Other increase	68,600,000	213,895,185
Disbursement during the period	(12,293,000,000)	(8,181,085,000)
Ending balance	4,892,659,032	7,557,207,454

21. LOANS

VND

	Beginning balance	*Increase in period*	*Decrease in period*	*Reclassification*	*Ending balance*
Short-term	**4,400,000,000**	**-**	**(2,200,000,000)**	**2,200,000,000**	**4,400,000,000**
Current portion of long-term loan *(*)*	4,400,000,000	-	(2,200,000,000)	2,200,000,000	4,400,000,000
Long-term	**8,489,829,137**	**-**	**-**	**(2,200,000,000)**	**6,289,829,137**
Loan from bank *(*)*	8,489,829,137	-	-	(2,200,000,000)	6,289,829,137
TOTAL	**12,889,829,137**	**-**	**(2,200,000,000)**	**-**	**10,689,829,137**

(*) The detailed of long-term loans from banks is presented as follows:

Lenders	*Ending balance* *VND*	*Maturity date*	*Interest rate* *% p.a.*	*Purpose of the Loan*	*Collateral*
Commercial Joint Stock Bank for Foreign Trade of Vietnam – Ho Chi Minh Branch	10,689,829,137	29 December 2028	8.0	Funding for the payment of infrastructure fees to Saigon Newport One Member Limited Liability Corporation	All property rights of the Company (including debt claim rights and/or property rights arising from commercial contracts, receivables, and other rights to demand payment)

In which:

Current portion	*4,400,000,000*
Non-current portion	*6,289,829,137*

22. OWNERS' EQUITY

22.1 *Increase and decrease in owners' equity*

VND

	Contributed charter capital	*Investment and development fund*	*Undistributed earnings*	*Total*
For the six-month period ended 30 June 2025				
Beginning balance	150,084,920,000	52,565,109,263	34,845,673,585	237,495,702,848
Net profit during the period	-	-	44,143,250,337	44,143,250,337
Dividend distribution	-	-	(30,812,434,076)	(30,812,434,076)
Appropriation to investment and development fund	-	15,406,260,922	(15,406,260,922)	-
Appropriation to bonus and welfare fund	-	-	(9,668,638,240)	(9,668,638,240)
Ending balance	150,084,920,000	67,971,370,185	23,101,590,684	241,157,880,869
For the six-month period ended 30 June 2026				
Beginning balance	150,084,920,000	80,578,792,962	44,180,356,583	274,844,069,545
Net profit during the period	-	-	44,144,311,957	44,144,311,957
Dividend distribution *(*)*	-	-	(44,278,866,722)	(44,278,866,722)
Appropriation to investment and development fund *(*)*	-	17,406,093,387	(17,406,093,387)	-
Appropriation to bonus and welfare fund *(*)*	-	-	(8,635,215,403)	(8,635,215,403)
Ending balance	150,084,920,000	97,984,886,349	18,004,493,028	266,074,299,377

(*) According to the Resolution of the Annual General Meeting of Shareholders for 2026 No. 222/NQ-DHDCD dated 24 April 2026, the Shareholders approved the appropriation of profit after tax based on the audited financial statements as at 31 December 2025, the 2025 dividend distribution plan, and the 2026 plan for appropriations to the investment and development fund and the bonus and welfare fund.

22. OWNERS' EQUITY (continued)

22.2 Owner's contributed capital

	Ending balance		*Beginning balance*	
	Common Stocks (Share)	*Ownership ratio %*	*Common Stocks (Share)*	*Ownership ratio %*
Saigon Newport One Member Limited Liability Corporation	7,654,420	51	7,654,420	51
Asia Shipping JSC	3,568,514	24	3,568,514	24
Other shareholders	3,785,558	25	3,785,558	25
TOTAL	**15,008,492**	**100**	**15,008,492**	**100**

22.3 Capital transactions with shareholders

VND

	Current period	*Previous period*
Contributed capital		
Beginning and ending balance	150,084,920,000	150,084,920,000

22.4 Share capital

	Number of shares	
	Ending balance	*Beginning balance*
Authorized shares	**15,008,492**	**15,008,492**
Shares issued and fully paid		
Ordinary shares	*15,008,492*	*15,008,492*
Shares in circulation		
Ordinary shares	*15,008,492*	*15,008,492*

Par value of outstanding share: VND 10,000. The holders of the ordinary shares are entitled to receive dividends as and when declared by the Company. Each ordinary share represents a voting right without restriction.

22. OWNERS' EQUITY (continued)

22.5 *Earnings per share*

Basic and diluted earnings per share are calculated as follows:

		VND
	Current period	*Previous period (As restated)*
Net profit after tax	44,144,311,957	44,143,250,337
Less: Bonus and welfare fund *(*)*	(8,614,953,870)	(8,277,372,410)
Net profit attributable to ordinary equity holders of the Company	35,529,358,087	35,865,877,927
Weighted average number of ordinary shares	15,008,492	15,008,492
Earnings per share		
Basic earnings per share	*2,367*	*2,390*
Diluted earnings per share	*2,367*	*2,390*

There have been no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date of completion of these interim financial statements.

(*) Net profit used to compute earnings per share for the six-month period ended 30 June 2025 as presented in the interim financial statements for the year 2025 was restated to reflect the actual allocation to bonus and welfare fund from 2025 retained earnings following Resolution of the General Meeting of Shareholders No. 222/NQ-DHDCD dated 24 April 2026.

Net profit used to compute earnings per share for the six-month period ended 30 June 2026 is adjusted for the bonus and welfare fund which is estimated according to the Resolution of the General Meeting of Shareholders No. 222/NQ-DHDCD dated 24 April 2026.

23. REVENUES

23.1 *Revenues from rendering of services*

		VND
	Current period	*Previous period*
Gross revenue	**265,086,799,319**	**255,209,960,009**
Of which:		
Revenue from warehousing and related services	*199,264,377,714*	*218,648,465,334*
Revenue from transport services	*59,514,592,962*	*31,261,104,363*
Revenue from business cooperation contracts	*6,307,828,643*	*5,300,390,312*
Of which:		
Revenue from others	*253,645,047,283*	*249,944,332,859*
Revenue from related parties (Note 30)	*11,441,752,036*	*5,265,627,150*

23. REVENUES (continued)

23.2 *Finance income*

		VND
	Current period	*Previous period*
Interest income	1,612,385,128	1,315,354,703
Foreign exchange gain	4,788,924	15,793,175
TOTAL	**1,617,174,052**	**1,331,147,878**

24. COSTS OF SERVICES RENDERED

		VND
	Current period	*Previous period*
Costs of warehousing and related services	129,345,280,034	149,841,726,238
Costs of transport services	52,142,133,396	27,742,006,339
Costs of business cooperation contracts	2,985,869,830	3,081,885,013
TOTAL	**184,473,283,260**	**180,665,617,590**

25. FINANCE EXPENSES

		VND
	Current period	*Previous period*
Interest expenses	469,126,485	794,644,217

26. SELLING EXPENSES

		VND
	Current period	*Previous period*
Conference expenses	963,217,527	916,248,895

27. GENERAL AND ADMINISTRATIVE EXPENSES

VND

	Current period	*Previous period*
Labor costs	13,105,237,804	8,451,094,198
Expenses for external service	7,010,989,819	5,451,176,429
Depreciation and amortization expenses	671,898,961	1,694,434,506
Others	4,932,298,757	3,915,114,023
TOTAL	**25,720,425,341**	**19,511,819,156**

28. OPERATING COSTS BY ELEMENTS

VND

	Current period	*Previous period*
Expenses for external service	149,096,066,469	149,195,661,211
Labor costs	38,749,182,243	24,954,141,236
Depreciation and amortization expenses *(Notes 11, 12)*	17,577,168,330	18,919,113,209
Raw materials	883,275,309	1,453,417,928
Others	4,932,298,757	6,571,352,057
TOTAL	**211,156,926,128**	**201,093,685,641**

29. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable is 20% of taxable income.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations. The amounts reported in the interim financial statements could change at a later date upon final determination by the tax authorities.

29.1 CIT expense

VND

	Current period	*Previous period*
Current tax expense	11,036,077,989	11,035,812,584

29. CORPORATE INCOME TAX (continued)

29.1 *CIT expense* (continued)

Reconciliation between CIT expense and accounting profit multiplied by CIT rate is presented below:

		VND
	Current period	*Previous period*
Accounting profit before tax	**55,180,389,946**	**55,179,062,921**
At CIT applicable rates 20%	11,036,077,989	11,035,812,584
CIT expense	**11,036,077,989**	**11,035,812,584**

29.2 *Current tax*

The current tax payable is based on taxable income for the current year. The taxable income of the Company for the period differs from the accounting profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted by the balance sheet date.

30. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship with the Company and other related parties of the Company during the period and as at 30 June 2026 is as follows:

Related party	*Relationship*
Saigon Newport One Member Limited Liability Corporation	Parent Company
Asia Shipping JSC	Major shareholder
Binh Duong Newport Logistics JSC	Associate
Unithai Maruzen Logistics (Vietnam) Corporation	Associate
Tan Cang Infrastructure Development Investment JSC	Affiliate
Tan Cang Information Technology Solutions JSC	Affiliate
Cat Lai Port International Logistics JSC	Affiliate
Tan Cang - STC Human Resources Development Co., Ltd	Affiliate
Tan Cang - Tay Ninh JSC	Affiliate
Tan Cang Container Services JSC	Affiliate
Tan Cang Mien Trung JSC	Affiliate
ICD Tan Cang - Long Binh JSC	Affiliate
Cat Lai Logistics JSC	Affiliate
Ms Vu Thi Lan Anh	Chairwoman
Mr Nguyen Son	Member BOD
Mr Thanh Quang Vinh	Member BOD (to 24 April 2026)
Mr Tran Tri Dung	Member BOD/Director
Mr Luu Phuoc Hong	Member BOD
Ms Nguyen Thi Hau	Member BOD (from 24 April 2026)

30. TRANSACTIONS WITH RELATED PARTIES (continued)

List of related parties that have a controlling relationship with the Company and other related parties of the Company during the period and as at 30 June 2026 is as follows (continued):

Related party	*Relationship*
Ms Nguyen Thi Huyen	Head of Board (from 24 April 2026)
Mr Nguyen Viet Hung	Head of Board (to 24 April 2026)
Ms Pham Thi Hong Nhung	Member BOS
Mr Le Ngoc Son	Member BOS (from 24 April 2026)
Mr Le Thanh Son	Member BOS (to 24 April 2026)
Mr Do Chien Cong	Deputy Director
Mr Le Thanh Son	Chief Accountant (from 15 May 2026)
Mr Nguyen Van Huu	Chief Accountant (to 15 May 2026)

Significant transactions with related parties for the six-month period ended 30 June 2026 and 30 June 2025 were as follows:

VND

Related parties	*Transactions*	*Current period*	*Previous period*
Saigon Newport One Member Limited Liability Corporation	Dividend distribution	22,582,189,797	15,714,524,260
	Expenses for the use of Defense land and production facilities	10,308,293,220	10,428,696,946
	Rendering of service	6,805,721,427	2,418,851,367
	Purchase of services	5,632,142,582	7,356,045,634
	Prepaid expenses for infrastructure rental	2,010,015,533	22,889,829,137
Tan Cang Infrastructure Development Investment JSC	Purchase of services	12,972,312,828	12,972,312,828
	Rendering of service	462,573,126	462,573,126
Binh Duong Newport Logistics JSC	Purchase of services	12,741,039,888	3,459,731,495
	Rendering of service	1,300,793,275	1,078,581,853
	Fuel station rental fee	66,666,666	66,666,666
Asia Shipping JSC	Dividend distribution	10,528,023,455	7,326,159,242
Tan Cang Mien Trung JSC	Purchase of services	7,053,631,866	3,891,958,753
Unithai Maruzen Logistics (Vietnam) Corporation	Rendering of service	2,514,982,108	893,969,704
Tan Cang - Tay Ninh JSC	Rendering of service	357,682,100	300,801,100

30. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties for the six-month period ended 30 June 2026 and 30 June 2025 were as follows: (continued)

VND

Related parties	*Transactions*	*Current period*	*Previous period*
Tan Cang Container Services JSC	Purchase of services	204,659,000	34,100,000
Tan Cang Information Technology Solutions JSC	Purchase of services	182,643,000	158,820,000
Cat Lai Logistics JSC	Purchase of services	88,316,000	19,800,000
	Rendering of service	-	66,600,000
Tan Cang - STC Human Resources Development Co., Ltd	Purchase of services	41,191,666	43,333,333
ICD Tan Cang - Long Binh JSC	Purchase of services	-	143,100,000
Cat Lai Port International Logistics JSC	Rendering of service	-	44,250,000

Amounts due to and due from related parties at the balance sheet dates were as follows:

VND

Related parties	*Transactions*	*Ending balance*	*Beginning balance*
Short-term account receivables *(Note 6)*			
Saigon Newport One Member Limited Liability Corporation	Rendering of service	1,896,916,986	5,536,564,754
Binh Duong Newport Logistics JSC	Rendering of service	509,496,543	207,116,403
Unithai Maruzen Logistics (Vietnam) Corporation	Rendering of service	421,579,153	189,381,046
Tan Cang Infrastructure Development Investment JSC	Rendering of service	249,789,488	314,589,488
Tan Cang - Tay Ninh JSC	Rendering of service	136,060,884	96,461,064
		3,213,843,054	**6,344,112,755**

30. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at the balance sheet dates were as follows (continued):

VND

Related parties	*Transactions*	*Ending balance*	*Beginning balance*
Other short-term receivables *(Note 9)*			
Tan Cang Infrastructure Development Investment JSC	Capital contribution to BCCs	1,988,059,769	2,437,536,793
	Profit receivable from BCCs	987,200,295	903,815,933
Saigon Newport One Member Limited Liability Corporation	Payment on behalf	473,399,900	407,385,720
Unithai Maruzen Logistics (Vietnam) Corporation	Payment on behalf	2,250,000	3,258,400
		3,450,909,964	**3,751,996,846**
Other long-term receivables *(Note 9)*			
Tan Cang Infrastructure Development Investment JSC	Deposit	22,000,000,000	22,000,000,000
	Capital contribution to BCCs	-	950,522,976
		22,000,000,000	**22,950,522,976**
Short-term trade payables *(Note 15)*			
Saigon Newport One Member Limited Liability Corporation	Purchase of services	28,445,401,441	11,842,731,016
Tan Cang Infrastructure Development Investment JSC	Purchase of services	4,756,514,704	2,378,257,352
Binh Duong Newport Logistics JSC	Purchase of services	4,283,014,263	2,290,838,758
Tan Cang Mien Trung JSC	Purchase of services	2,478,044,558	1,214,754,000
Tan Cang Information Technology Solutions JSC	Purchase of services	30,440,500	52,940,000
Tan Cang Container Services JSC	Purchase of services	21,319,700	83,382,400
Cat Lai Logistics JSC	Purchase of services	33,068,520	6,955,200
Tan Cang - STC Human Resources Development Co., Ltd	Purchase of services	-	1,777,577,500
		40,047,803,686	**19,647,436,226**

30. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at the balance sheet dates were as follows (continued):

VND

Related parties	*Transactions*	*Ending balance*	*Beginning balance*
Short-term accrued expenses *(Note 18)*			
Saigon Newport One Member Limited Liability Corporation	Land rental	61,184,519,120	55,759,035,776
	Expenses for leasing assets on land	4,882,809,876	-
	Expense for external services	1,851,312,240	17,550,000
Binh Duong Newport Logistics JSC	Fuel expenses and labor costs	1,426,725,212	461,676,438
		69,345,366,448	**56,238,262,214**
Other payables *(Note 19)*			
Binh Duong Newport Logistics JSC	Deposit	5,000,000	5,000,000
Unithai Maruzen Logistics (Vietnam) Corporation	Receipt on behalf	4,876,700	67,328,000
		9,876,700	**72,328,000**

Transactions with other related parties

Remuneration of members of the Board of Directors, Board of Supervision and management are as follows:

VND

Current period	*Salaries*	*Bonus*	*Remuneration*	*Total income*
Board of Directors				
Ms Vu Thi Lan Anh	849,232,782	216,394,401	-	1,065,627,183
Mr Nguyen Son	-	36,000,000	36,000,000	72,000,000
Mr Thanh Quang Vinh	-	30,000,000	30,000,000	60,000,000
Mr Tran Tri Dung	719,143,610	184,058,049	30,000,000	933,201,659
Mr Luu Phuoc Hong	521,094,494	117,979,415	30,000,000	669,073,909
Ms Nguyen Thi Hau	-	-	-	-
Board of Supervision				
Ms Nguyen Thi Huyen	-	-	-	-
Mr Nguyen Viet Hung	465,441,657	110,106,216	-	575,547,873
Ms Pham Thi Hong Nhung	-	18,000,000	18,000,000	36,000,000
Mr Le Ngoc Son	-	-	-	-
Mr Le Thanh Son	-	23,000,000	18,000,000	41,000,000
Board of Management				
Mr Do Chien Cong	488,586,241	112,355,702	-	600,941,943
Mr Le Thanh Son	23,451,191	-	-	23,451,191
Mr Nguyen Van Huu	453,050,025	110,106,217	-	563,156,242
	3,520,000,000	**958,000,000**	**162,000,000**	**4,640,000,000**

30. TRANSACTIONS WITH RELATED PARTIES (continued)

Transactions with other related parties (continued)

Remuneration of members of the Board of Directors, Board of Supervision and management are as follows (continued):

VND

Previous period	*Salaries*	*Bonus*	*Remuneration*	*Total income*
Board of Directors				
Ms Vu Thi Lan Anh	808,079,472	156,532,922	-	964,612,394
Mr Nguyen Son	-	25,200,000	50,400,000	75,600,000
Mr Thanh Quang Vinh	-	19,800,000	39,600,000	59,400,000
Mr Tran Tri Dung	634,446,466	133,441,450	39,600,000	807,487,916
Mr Luu Phuoc Hong	480,050,519	86,254,530	26,400,000	592,705,049
Board of Supervision				
Mr Nguyen Viet Hung	445,358,399	80,632,259	-	525,990,658
Ms Pham Thi Hong Nhung	-	13,500,000	27,000,000	40,500,000
Mr Le Thanh Son	-	13,500,000	27,000,000	40,500,000
Board of Management				
Mr Do Chien Cong	435,548,289	52,119,311	-	487,667,600
Mr Nguyen Van Huu	442,020,317	80,632,259	-	522,652,576
	3,245,503,462	**661,612,731**	**210,000,000**	**4,117,116,193**

31. OFF INTERIM BALANCE SHEET ITEMS

	Ending balance	*Beginning balance*
US Dollar (USD)	22,908.68	22,915.28

32. LEASE COMMITMENTS

The Company is currently leasing infrastructure facilities under operating lease agreements. The minimum lease commitments as at the balance sheet dates under the operating lease agreements are as follows:

VND

	Ending balance	*Beginning balance*
Less than 1 year	27,889,829,137	29,899,844,669

33. EVENTS AFTER THE BALANCE SHEET DATE

There is no matter or circumstance that has arisen since the interim balance sheet date that requires adjustment or disclosure in the interim financial statements of the Company.

Approved, 14 August 2026

M.S.D.N:3700785006 C.T.C.P CÔNG TY CỔ PHẦN ICD TÂN CẢNG SÓNG THẦN P.BÌNH HOÀ-TP.HỒ CHÍ MINH

Dinh Anh Huy	Le Thanh Son	Tran Tri Dung
Preparer	Chief Accountant	Director