INTERIM SEPARATE FINANCIAL STATEMENTS

SAIGON SHIPPING JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026
(reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Saigon Shipping Joint Stock Company ("the Company") presents its report and the Company's Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Saigon Shipping Joint Stock Company was established pursuant to Decision No. 6205/QD-UB issued by the People's Committee of Ho Chi Minh City on the conversion of the State-owned enterprise, Saigon Shipping Company, into Saigon Shipping Joint Stock Company. The Company was established under the Enterprise Registration Certificate for a Joint Stock Company No. 0300424088, first registered on 14 April 2006 and amended for the 13th time on 22 October 2025, issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City).

The Company's head office is located at: No. 9 Nguyen Cong Tru Street, Saigon Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT, AND BOARD OF SUPERVISION

Members of The Board of Directors, The Board of Management and Board of Supervision during the accounting period and to the reporting date are:

Board of Directors

Mr.	Tran Thien	Chairman	Reappointed on 30/06/2026
Mr.	Nhan Ngoc Dung	Vice Chairman	Appointed on 30/06/2026
Mr.	Nguyen Van Long	Member	Reappointed on 30/06/2026
Mrs.	Le Thi Thanh Thuan	Member	Reappointed on 30/06/2026
Mrs.	Nguyen Thi Huyen Trang	Member	Appointed on 30/06/2026
Mr.	Pham Van Huong	Member	Relieved of office on 30/06/2026
Mrs.	Huynh Nhu Y	Vice Chairman	Appointed on 05/01/2026 and relieved of office on 30/06/2026

Board of Management

Mrs.	Le Thi Thanh Thuan	General Director	
Mr.	Nguyen Manh Tuong	Vice General Director	Appointed on 24/04/2026

Board of Supervision

Mr.	Do Duc Tuan	The Chief Controller	Reappointed on 30/06/2026
Mr.	Dong Dang Son	Member	Reappointed on 30/06/2026
Mrs.	Nguyen Vu Anh Thu	Member	Reappointed on 30/06/2026
Mrs.	Nguyen Thi Huyen Trang	Member	Relieved of office on 05/01/2026
Mrs.	Duong Kim Kieu	Member	Relieved of office on 05/01/2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and up to the date of preparation of these Interim Separate Financial Statements is Mrs. Le Thi Thanh Thuan – General Director.

AUDITORS

AASC Auditing Firm Company Limited has reviewed the Company's Interim Separate Financial Statements.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Board of Management is responsible for preparing the Interim Separate Financial Statements which give a true and fair view of the financial position of the Company; its operating results and its cash flows for the Interim period. In preparing those Interim Separate Financial Statements, The Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of Management and Board of Directors to ensure the preparation and presentation of Separate Financial Statements do not contain any material misstatement caused by fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim Financial Statements;
- Prepare the Interim Separate Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Separate Financial Statements comply with the current State's regulations. It is 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 Board of Management confirms that the Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

Other commitments

We are committed to ensuring that our company has fully complied with all information disclosure obligations as required by current Vietnamese law.

On behalf of The Board of Management

M.S.D.N: 0300424088 - C.T.C.P
CÔNG TY CỔ PHẦN VẬN TẢI BIỂN SÀI GÒN
P. SÀI GÒN - TP. HỒ CHÍ MINH

Le Thi Thanh Thuan
Legal representative

Approval, 24 August 2026

No.: 240826.003/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Directors and The Board of Management**
Saigon Shipping Joint Stock Company

We have reviewed the Interim Separate Financial Statements of Saigon Shipping Joint Stock Company prepared on 24 August 2026, from page 06 to page 41 including: Interim Separate Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows for the 6-month accounting period ending on the same date and Notes to the Interim Separate Statement of Financial Position.

The Board of Management's responsibility

The Board of Management of the Company is responsible for the preparation and presentation of Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as The Board of Management determines necessary to enable the preparation and presentation of Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Separate 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.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements do not give a true and fair view, in all material respects, of the financial position of Saigon Shipping Joint Stock Company as at June 30, 2026, its operation results and its cash flows for the 6-month accounting period ending on the same date in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Vu Xuan Bien
Deputy General Director
Certificate of registration to audit practice
No: 0743-2023-002-1

Hanoi, 24 August 2026

INTERIM SEPARATE FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**87,735,873,817**	**222,416,488,331**
110	**I. Cash and cash equivalents**	**3**	**29,361,127,906**	**95,528,376,891**
111	1. Cash		6,361,127,906	8,528,376,891
112	2. Cash equivalents		23,000,000,000	87,000,000,000
120	**II. Short-term investments**	**4**	**47,000,000,000**	**116,000,000,000**
123	1. Short-term held-to-maturity investments		47,000,000,000	116,000,000,000
130	**III. Short-term receivables**		**10,267,199,415**	**10,160,803,475**
131	1. Short-term trade receivables	5	3,804,001,835	2,959,181,029
132	2. Short-term prepayments to suppliers	6	1,328,357,285	1,499,666,522
135	3. Other short-term receivables	7	13,751,109,031	14,318,224,660
136	4. Provision for short-term doubtful debts		(8,711,596,047)	(8,711,596,047)
137	5. Shortage of assets awaiting resolution	8	95,327,311	95,327,311
140	**IV. Inventories**	**10**	**59,088,430**	**105,370,563**
141	1. Inventories		779,988,099	826,270,232
142	2. Provision for devaluation of inventories		(720,899,669)	(720,899,669)
160	**V. Other short-term assets**		**1,048,458,066**	**621,937,402**
161	1. Short-term deferred expenses	15	122,668,968	389,969,987
162	2. Deductible VAT		15,226,510	14,978,101
163	3. Taxes and other receivables from State budget	19	910,562,588	216,989,314
200	**B. NON-CURRENT ASSETS**		**114,249,278,147**	**116,560,155,598**
210	**I. Long-term receivables**		**495,800,000**	**1,293,000,000**
215	1. Other long-term receivables	7	495,800,000	1,293,000,000
220	**II. Fixed assets**		**11,112,184,379**	**12,422,615,111**
221	1. Tangible fixed assets	12	6,769,073,531	8,016,102,935
222	*- Historical costs*		*36,850,682,126*	*36,850,682,126*
223	*- Accumulated depreciation*		*(30,081,608,595)*	*(28,834,579,191)*
227	2. Intangible fixed assets	13	4,343,110,848	4,406,512,176
228	*- Historical costs*		*5,579,061,908*	*5,579,061,908*
229	*- Accumulated amortization*		*(1,235,951,060)*	*(1,172,549,732)*
240	**III. Investment properties**	**14**	**2,792,840,078**	**2,890,181,066**
241	- Historical costs		26,962,855,342	26,962,855,342
242	- Accumulated depreciation		(24,170,015,264)	(24,072,674,276)
250	**IV. Long-term assets in progress**	**11**	**5,943,265,153**	**5,943,265,153**
252	1. Construction in progress		5,943,265,153	5,943,265,153
260	**V. Long-term investments**	**4**	**92,598,404,204**	**92,598,404,204**
261	1. Investment in subsidiaries		92,598,404,204	92,598,404,204
262	2. Investments in joint ventures and associates		18,983,934,769	18,983,934,769
264	3. Provision for devaluation of long-term investments		(18,983,934,769)	(18,983,934,769)
270	**VI. Other long-term assets**		**1,306,784,333**	**1,412,690,064**
271	1. Long-term deferred expenses	15	1,306,784,333	1,412,690,064
280	**TOTAL ASSETS**		**201,985,151,964**	**338,976,643,929**

INTERIM SEPARATE FINANCIAL POSITION

As at 30 June 2026
(continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**26,132,431,873**	**24,059,047,089**
310	**I. Current liabilities**		**22,050,431,873**	**16,059,047,089**
311	1. Short-term trade payables	17	1,836,123,421	1,672,914,897
312	2. Short-term prepayments from customers		142,468,000	228,970,000
313	3. Dividends and profits payable	18	5,497,843,901	3,541,521,925
314	4. Taxes and other payables to State budget	19	490,553,393	529,969,710
315	5. Payables to employees		653,066,168	1,647,853,476
316	6. Short-term accrued expenses		23,663,754	135,000,000
320	7. Other short-term payables	20	639,817,497	1,903,307,499
321	8. Short-term borrowings and finance lease liabilities	16	4,309,512,443	-
323	9. Bonus and welfare fund		8,457,383,296	6,399,509,582
330	**II. Non-current liabilities**		**4,082,000,000**	**8,000,000,000**
338	1. Other long-term payables	20	4,082,000,000	8,000,000,000
400	**D. OWNER'S EQUITY**	**21**	**175,852,720,091**	**314,917,596,840**
411	1. Contributed capital		144,200,000,000	144,200,000,000
411a	*Ordinary shares with voting rights*		*144,200,000,000*	*144,200,000,000*
412	2. Capital surplus		11,436,551,000	11,436,551,000
420	3. Retained earnings		20,216,169,091	159,281,045,840
420a	*Retained earnings accumulated to previous year*		*23,438,045,840*	*136,146,017,805*
420b	*Retained earnings of the current period*		*(3,221,876,749)*	*23,135,028,035*
440	**TOTAL CAPITAL**		**201,985,151,964**	**338,976,643,929**

M.S.D.N: 0300424088 - C.T.C.P
CÔNG TY CỔ PHẦN VẬN TẢI BIỂN SÀI GÒN
P. SÀI GÒN - TP HỒ CHÍ MINH

Preparer	Chief Accountant	Legal representative
Nguyen Thi Thuy Loan	**Doan Thi Giao Thuyet**	**Le Thi Thanh Thuan**
Preparer	Chief Accountant	Legal representative

Approval, 24 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEM	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and rendering of services**	23	**9,768,665,051**	**33,898,186,149**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and rendering of services**		**9,768,665,051**	**33,898,186,149**
11	**4. Cost of goods sold and services rendered**	24	**13,115,842,739**	**26,543,903,087**
20	**5. Gross profit from sales of goods and rendering of services**		**(3,347,177,688)**	**7,354,283,062**
22	7. Financial income	25	4,069,388,975	2,464,047,688
23	8. Financial expenses	26	265,280,337	63,359,722
24	*In which: Borrowing costs*		*261,733,793*	-
25	9. Selling expenses		-	-
26	10. General and administrative expenses	27	3,453,374,685	3,406,770,932
30	**11. Net profit from operating activities**		**(2,996,443,735)**	**6,348,200,096**
31	12. Other income	28	5,526,642	480,740,071
32	13. Other expenses	29	230,959,656	1,005,000,000
40	**14. Other profit**		**(225,433,014)**	**(524,259,929)**
50	**15. Total net profit before tax**		**(3,221,876,749)**	**5,823,940,167**
51	16. Current corporate income tax expense	30	-	1,369,881,233
52	17. Deferred corporate income tax expense		-	-
60	**18. Profit after corporate income tax**		**(3,221,876,749)**	**4,454,058,934**

M.S.D.N: 0300424088 - C.T.C.P
CÔNG TY CỔ PHẦN VẬN TẢI BIỂN SÀI GÒN
P.SÀI GÒN - TP HỒ CHÍ MINH

Preparer	Chief Accountant	Legal representative
Nguyen Thi Thuy Loan	**Doan Thi Giao Thuyet**	**Le Thi Thanh Thuan**
Preparer	Chief Accountant	Legal representative

Approval, 24 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEM	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		*(3,221,876,749)*	*5,823,940,167*
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		1,407,771,720	1,497,654,450
03	- Provisions		-	(1,502,134)
05	- Gains/losses from investment and financial activities		(4,068,822,071)	(2,762,019,431)
06	- Borrowing costs		261,733,793	-
08	***3. Operating profit before changes in working capital***		*(5,621,193,307)*	*4,558,073,052*
09	- Increase/decrease in receivables		430,645,874	5,882,008,225
10	- Increase/decrease in inventories		46,282,133	7,524,442
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		(6,273,700,978)	5,632,665,372
12	- Increase and decrease deferred expenses		373,206,750	452,228,842
14	- Borrowing costs paid		(238,356,164)	-
15	- Corporate income tax paid		(433,663,497)	(1,042,459,307)
17	- Other payments on operating activities		(400,126,286)	(71,646,000)
20	***Net cash flows from operating activities***		*(12,116,905,475)*	*15,418,394,626*
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
22	1. Proceeds from disposals of fixed assets and other long-term assets		-	417,740,071
23	2. Loans and purchase of debt instruments from other entities		(11,000,000,000)	(72,000,000,000)
24	3. Proceeds from collection of loans and sale of debt instruments of other entities		80,000,000,000	61,000,000,000
27	4. Interest, dividends and distributed profits received		4,068,822,071	2,344,279,360
30	***Net cash flows from investing activities***		*73,068,822,071*	*(8,237,980,569)*
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		19,309,512,443	-
34	2. Repayment of loan principal		(15,000,000,000)	-
36	3. Dividends or profits paid to owners		(131,428,678,024)	-
40	***Net cash flows from financing activities***		*(127,119,165,581)*	-
50	**Net cash flows in the period**		**(66,167,248,985)**	**7,180,414,057**

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEM	Note	This period VND	Previous period VND
60	**Cash and cash equivalents at beginning of the period**		**95,528,376,891**	**17,534,879,085**
61	Effect of exchange rate fluctuations		-	-
70	**Cash and cash equivalents at end of the period**	**3**	**29,361,127,906**	**24,715,293,142**

CÔNG TY CỔ PHẦN VẬN TẢI BIỂN SÀI GÒN
M.S.D.N: 0300424088 - C.T.C.P
P.SÀI GÒN - TP.HỒ CHÍ MINH

Nguyen Thi Thuy Loan	Doan Thi Giao Thuyet	Le Thi Thanh Thuan
Preparer	Chief Accountant	Legal representative
		Approval, 24 August 2026

NOTES TO SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1 . GENERAL INFORMATION

1.1 . Form of ownership

Saigon Shipping Joint Stock Company was established pursuant to Decision No. 6205/QD-UB issued by the People's Committee of Ho Chi Minh City on the conversion of the State-owned enterprise, Saigon Shipping Company, into Saigon Shipping Joint Stock Company. The Company was established under the Enterprise Registration Certificate for a Joint Stock Company No. 0300424088, first registered on 14 April 2006 and amended for the 13th time on 22 October 2025, issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City).

The Company's head office is located at: No. 9 Nguyen Cong Tru Street, Saigon Ward, Ho Chi Minh City.

The Company's registered charter capital is VND 144,200,000,000, and the charter capital actually contributed as of June 30, 2026, is VND 144,200,000,000; this is equivalent to 14,420,000 shares with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 57 people (as at 01 January 2026: 61 people).

1.2 . Business field

Commercial and service business.

1.3 . Business activities

Main business activities of the Company include:

- Other support services related to transportation. Details: Agency services, freight forwarding; Logistics; Other support services related to transportation not classified elsewhere.
- Warehousing and storage of goods. Details: Warehousing and storage of goods in bonded warehouses; Warehousing and storage of goods in cold storage (excluding bonded warehouses); Warehousing and storage of goods in other types of warehouses.

1.4 . The Company's operation in the period that affects the Separate Financial Statements

During the period, the Company's business activities were affected by the general difficulties of the shipping market, leading to a decrease in output and demand for transportation services. Revenue from service provision in the period reached VND 9.77 billion, down significantly from VND 33.90 billion in the same period last year. Cost of goods sold also decreased from VND 26.54 billion to VND 13.12 billion. Accordingly, gross profit decreased by more than VND 10.7 billion.

1.5 . Corporate structure

The Company's member entities are as follows:	Address	Main business activities
Saigon Shipping Joint Stock Company's branch in Quy Nhon city.	109A Tran Hung Dao Street, Quy Nhon Ward, Gia Lai Province	Other support services related to transportation
Saigon Shipping Joint Stock Company's branch in Can Tho city.	512/35 CMT8, Binh Thuy Ward, Can Tho City	Other support services related to transportation
Saigon Shipping Joint Stock Company's branch in Hai Phong city.	Room 301-302, 3rd floor, Building A, 5A Hoang Van Thu Street, Hong Bang Ward, Hai Phong City	Other support services related to transportation

Information of subsidiaries, Associates and Joint ventures of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for fiscal years beginning on or after 1 January 2026.

The Company has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from January 1, 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 36 of this separate financial statement.

2.4 . Basis for preparation of Separate Financial Statements

Separate Financial Statements are presented based on historical cost principle.

The Separate Financial Statements of the Company/Corporation are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Company.

In the Company's Separate Financial Statements, internal transactions and internal balances related to assets, capital sources and internal receivables and payables have been excluded in their entirety.

Users of these Separate Financial Statements should read the Separate Financial Statements in conjunction with the Consolidated Financial Statements of the Company and its Subsidiaries for the accounting period from 01/01/2026 to 30/06/2026 to obtain sufficient information on the financial position, business results and cash flows of the whole Company.

2.5 . Accounting estimates

The preparation of Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the separate financial statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Separate Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, loans. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the Circular No.210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Transactions in foreign currencies in the accounting period shall be converted into Vietnam dong at the actual exchange rate on the transaction date (the average transfer exchange rate of the commercial bank where the enterprise regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Separate Financial Statements is determined under the following principles:

- For monetary items denominated in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company regularly conducts transaction;
- For demand deposits in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company opens its foreign currency accounts;
- For part or all of the value of receivables of foreign currency origin for which a provision for bad debts has been set aside, no revaluation shall be carried out.

All actual exchange rate differences arising during the period and differences resulting from the revaluation of balances of monetary items denominated in foreign currencies at the time of preparing the financial statements are accounted for in the operating results of the accounting period.

2.8 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with an original maturity of not more than three months from the date of investment from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.9 . Financial investments

Investments held to maturity comprise term deposits.

Investments in subsidiaries, joint ventures are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the period as followings:

- Investments in subsidiaries, joint ventures or associates: provision for loss investments shall be made based on the Financial Statements of subsidiaries, joint ventures at the provision date.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the separate financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Inventory is accounted for using the perpetual inventory method.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.12 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If subsequent costs increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond the originally assessed standard level of performance, such costs are capitalized as an addition to the historical cost of the tangible fixed assets.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 30 years
- Machine, equipment	05 - 10 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Other fixed assets	03 - 05 years
- Land use rights	20 - 50 years
- Management software	03 - 05 years

2.13 . Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings, structures	05 - 30 years
- Land use rights	05 - 30 years

2.14 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.15 . Operating lease

An operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.16 . Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables.

2.17 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Separate Statement of Income on a straight-line basis according to the lease term of the contract.

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 2 months to 36 months.

- Repair costs are recorded at historical cost and amortized using the straight-line method over a useful life of more than 12 months to 36 months.

- Other deferred expenses are recorded at historical cost and allocated on a straight-line basis over one year.

2.18 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the separate financial statements according to their remaining terms at the reporting date.

2.19 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.20 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.21 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.22 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

2.23 . Owner's equity

Owner's contributed capital is recognized at the amount actually contributed by the owners.

Capital surplus is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.24 . Revenue

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 measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from rendering of services:

- The percentage of completion of the transaction at the date of the Statement of Financial Position can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.25 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and goods have not been determined as sold.

2.26 . Financial expenses

Items recorded into financial expenses comprise: Loan interest expenses, foreign exchange losses.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.27 . Selling expenses, general and administrative expenses

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

2.28 . Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

The accounting period ended as at 30 June 2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.29 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.30 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3 . CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	168,642,934	124,624,870
Demand deposits	6,192,484,972	8,403,752,021
Cash equivalents	23,000,000,000	87,000,000,000
	29,361,127,906	95,528,376,891

Details of demand deposits and cash equivalents as of 30/06/2026 are as follows:

	Currency	Value
Demand deposits		
- Joint Stock Commercial Bank for Foreign Trade of Viet Nam	VND	4,947,679,751
- Other Bank	VND	638,380,239
	USD	606,424,982
		6,192,484,972

	Currency	Term	Interest Rate	Value
Cash equivalents				
- Joint Stock Commercial Bank for Foreign Trade of Viet Nam - Dong Nai Branch	VND	From 01 month to 03 months	4.75%	18,000,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam – 3/2 Branch	VND	3 months	4.75%	5,000,000,000
				23,000,000,000

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance			Beginning balance		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
- Term deposits	47,000,000,000	47,000,000,000	-	116,000,000,000	116,000,000,000	-
	47,000,000,000	**47,000,000,000**	**-**	**116,000,000,000**	**116,000,000,000**	**-**

Details of the Company's held-to-maturity investments as at 30 June 2026 are as follows:

Term deposits

	Currency	Term	Interest Rate	Value
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Nai Branch	VND	6 months	7.50%	5,000,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam- 3/2 Branch	VND	12 months	5%	29,000,000,000
- Vietnam Bank for Agriculture and Rural Development- Tan Dinh branch	VND	From 6 months to 12 months	5% to 8%	13,000,000,000
				47,000,000,000

As at 30 June 2026, a 12-month term deposit amounting to VND 5,000,000,000, bearing an interest rate of 5% per annum, with Vietnam Bank for Agriculture and Rural Development (Agribank), was pledged as collateral for a short-term loan (see Note 16 for details).

b) Investments in equity of other entities

	Ending balance			Beginning balance		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**92,598,404,204**	**92,598,404,204**	**-**	**92,598,404,204**	**92,598,404,204**	**-**
- Saigonship Danang Joint Stock Company	11,236,134,000	11,236,134,000	-	11,236,134,000	11,236,134,000	-
- Joint Venture Sunrise Logistics Co., Ltd. (*)	81,362,270,204	81,362,270,204	-	81,362,270,204	81,362,270,204	-
Investments in joint ventures	**18,983,934,769**	**-**	**(18,983,934,769)**	**18,983,934,769**	**-**	**(18,983,934,769)**
- Sea Saigon Co., Ltd.	18,983,934,769	-	(18,983,934,769)	18,983,934,769	-	(18,983,934,769)
	111,582,338,973	**92,598,404,204**	**(18,983,934,769)**	**111,582,338,973**	**92,598,404,204**	**(18,983,934,769)**

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

(*) Pursuant to Resolution No. 02/NQ-ĐHĐCĐ-SSC, the Company approved the proposal to merge Joint Venture Sunrise Logistics Co., Ltd. into Saigon Shipping Joint Stock Company.

Detailed information about financial investments:

Name of financial investments	Place of establishment and operation	Ownership interest	Rate of voting rights	Principal activities
Name of subsidiaries				
- Saigonship Danang Joint Stock Company (1)	Da Nang	62.20%	62.20%	Freight transport services
- Joint Venture Sunrise Logistics Co., Ltd. (2)	Ho Chi Minh City	100.00%	100.00%	Warehousing and storage of goods
Name of joint venture and associates				
- Sea Saigon Co., Ltd. (3)	Ho Chi Minh City	51.00%	50.00%	Inland waterway freight transport

(1) According to Business Registration Certificate No. 0401358956 dated May 21, 2010 and the 5th amendment registration dated September 23, 2021 issued by the Da Nang City Department of Planning and Investment, the charter capital of Saigonship Da Nang Joint Stock Company is VND 20,000,000,000. As of 30 June 2026, the Company currently holds 1,243,904 shares, equivalent to 62.20% of the charter capital, a voting percentage of 62.20%, and a beneficial ownership percentage of 62.20%.

(2) According to Business Registration Certificate No. 0306632711 dated December 31, 2008 and the 11th amendment registration dated April 17, 2024 issued by the Department of Planning and Investment of Ho Chi Minh City, the charter capital of Joint Venture Sunrise Logistics Co., Ltd is VND 66,000,000,000, and the company owns 100% of the charter capital in its subsidiary.

(3) According to Investment Certificate No. 2310/GP dated February 11, 2003, issued by the Ministry of Planning and Investment, the company invested USD 1,224,000 in Sea Saigon Water Transport Joint Venture Company, equivalent to 51% of the charter capital and 50% of the voting rights. This entity is currently undergoing bankruptcy proceedings and is no longer operating at its registered office.

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
Related parties	***1,465,409,150***	-	***1,029,334,874***	-
JV Sunrise Logistics Co., Ltd.	1,308,281,177	-	871,834,709	-
Saigon Transportation Mechanical Corporation - One Member Co., Ltd	157,127,973	-	157,500,165	-
Others	***2,338,592,685***	***(752,104,860)***	***1,929,846,155***	***(752,104,860)***
Anh Khang Mechanical Transportation Trading Service Co., Ltd.	381,400,000	(122,380,000)	381,400,000	(122,380,000)
Minh Hien Company Limited Representative Office	189,535,000	(189,535,000)	189,535,000	(189,535,000)
Other customers	1,767,657,685	(440,189,860)	1,358,911,155	(440,189,860)
	3,804,001,835	**(752,104,860)**	**2,959,181,029**	**(752,104,860)**

6 . SHORT - TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
Others				
Maritime Administration of Hai Phong	2,127,766	-	636,425,662	-
Minh Tu Law Firm Limited	216,000,000	-	-	-
Private Lawyer Limited Liability Company	285,000,000	-	285,000,000	-
Others	825,229,519	(249,996,491)	578,240,860	(249,996,491)
	1,328,357,285	**(249,996,491)**	**1,499,666,522**	**(249,996,491)**

7 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
a) Short-term				
Receivables from equalization	*14,036,316*	-	*14,036,316*	-
Receivables from health insurance	104,670	-	-	-
Deposits	66,639,708	(6,139,708)	81,451,308	(6,139,708)
Maritime expenses collected on behalf of	5,020,862,523	-	5,632,831,015	-
- MAERSK A/S	4,950,560,725	-	5,341,551,467	-
- Other subjects	70,301,798	-	291,279,548	-
Others	8,649,465,814	(7,703,354,988)	8,589,906,021	(7,703,354,988)
	13,751,109,031	**(7,709,494,696)**	**14,318,224,660**	**(7,709,494,696)**
b) Long-term				
Deposits	495,800,000	-	1,293,000,000	-
	495,800,000	**-**	**1,293,000,000**	**-**
c) In which : Other receivables from related parties				
Sea Saigon Waterway Transport Joint Venture Company	5,849,054,747	(5,849,054,747)	5,849,054,747	(5,849,054,747)
	5,849,054,747	**(5,849,054,747)**	**5,849,054,747**	**(5,849,054,747)**

8 . SHORTAGE OF ASSETS AWAITING RESOLUTION

	Ending balance		Beginning balance	
	Quantity	Value	Quantity	Value
		VND		VND
- DO Oil 0.05S-II	5,815.73	95,327,311	5,815.73	95,327,311
		95,327,311		**95,327,311**

9 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables	***1,034,790,860***	***282,686,000***	***1,034,790,860***	***282,686,000***
- Anh Khang Mechanical Transportation Trading Service Co., Ltd.	381,400,000	120,720,000	381,400,000	120,720,000
- Minh Hien Company	189,535,000	-	189,535,000	-
- Others	463,855,860	161,966,000	463,855,860	161,966,000
Prepayment to suppliers	***249,996,491***	-	***249,996,491***	-
- Others	249,996,491	-	249,996,491	-
Other receivables	***8,520,899,550***	***817,544,562***	***8,520,899,550***	***817,544,562***
- Sea Saigon Waterway Transport Joint Venture	5,849,054,747	-	5,849,054,747	-
- Tan Cang Thanh Phuoc JSC	694,745,034	664,189,188	694,745,034	664,189,188
- Anh Khang Mechanical Transportation Trading Service Co., Ltd.	136,640,600	45,151,620	136,640,600	45,151,620
- Others	1,840,459,169	108,203,754	1,840,459,169	108,203,754
Advances	*6,139,708*	-	*6,139,708*	-
	9,811,826,609	**1,100,230,562**	**9,811,826,609**	**1,100,230,562**

10 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	59,088,430	-	105,370,563	-
Tools, supplies	720,899,669	(720,899,669)	720,899,669	(720,899,669)
	779,988,099	**(720,899,669)**	**826,270,232**	**(720,899,669)**

11 . LONG-TERM ASSET IN PROGRESS

Construction in progress

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Container yard 6480m2 (*)	3,355,441,091	3,355,441,091	3,355,441,091	3,355,441,091
Expanded 2100m2 area	2,587,824,062	2,587,824,062	2,587,824,062	2,587,824,062
	5,943,265,153	**5,943,265,153**	**5,943,265,153**	**5,943,265,153**

Project name:
- Construction site: Linh Xuan Ward, Ho Chi Minh City
- Purpose of construction: constructing a container yard in Linh Xuan Ward
- Owner: Saigon Shipping Joint Stock Company
- Source of investment capital: from the investment and development fund and/or the company's own capital
- Project scale: Project to construct a container yard covering an area of 6,480 m².
- Total investment: VND 15,300,000,000
- Implementation start time: Since 2014.

12 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Others	**Total**
	VND	VND	VND	VND	VND	**VND**
Historical cost						
Beginning balance	13,122,239,825	2,249,434,011	20,935,572,802	513,435,488	30,000,000	36,850,682,126
Ending balance of the period	**13,122,239,825**	**2,249,434,011**	**20,935,572,802**	**513,435,488**	**30,000,000**	**36,850,682,126**
Accumulated depreciation						
Beginning balance	12,986,193,149	2,199,043,289	13,105,907,265	513,435,488	30,000,000	28,834,579,191
- Depreciation for the period	21,718,338	11,333,328	1,213,977,738	-	-	1,247,029,404
Ending balance of the period	**13,007,911,487**	**2,210,376,617**	**14,319,885,003**	**513,435,488**	**30,000,000**	**30,081,608,595**
Net carrying amount						
Beginning balance	136,046,676	50,390,722	7,829,665,537	-	-	8,016,102,935
Ending balance	**114,328,338**	**39,057,394**	**6,615,687,799**	-	-	**6,769,073,531**

Details of tangible fixed assets existing at the end of the period are as follows:

Assets name	Usage status at the end of the period	Historical cost	Accumulated depreciation	Net carrying amount
	VND	VND	VND	VND
Other tangible fixed assets pending disposal	Pending disposal	1,806,212,728	1,759,957,600	46,255,128
Other tangible fixed assets no longer in use	No longer in use	10,039,713,701	4,155,104,090	5,884,609,611
Construction of the Container Yard premises	In use	9,638,643,960	9,638,643,960	-
Other tangible fixed assets in use	In use	15,366,111,737	14,527,902,945	838,208,792
Total		**36,850,682,126**	**30,081,608,595**	**6,769,073,531**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 17,409,013,371 .
- Cost of tangible fixed assets awaiting for liquidation at the end of the period: VND 1,806,212,728.

13 . INTANGIBLE FIXED ASSETS

	Land use rights (*)	Computer software	Total
	VND	VND	**VND**
Historical cost			
Beginning balance	4,913,602,800	665,459,108	5,579,061,908
Ending balance of the period	**4,913,602,800**	**665,459,108**	**5,579,061,908**
Accumulated amortization			
Beginning balance	507,090,624	665,459,108	1,172,549,732
- Amortization for the period	63,401,328	-	63,401,328
Ending balance of the period	**570,491,952**	**665,459,108**	**1,235,951,060**
Net carrying amount			
Beginning balance	4,406,512,176	-	4,406,512,176
Ending balance	**4,343,110,848**	-	**4,343,110,848**

In which:

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 665,459,108

(*) As of June 30, 2026, the Company's land use right pertains to land plot No. 295, map sheet No. 80, in Linh Xuan Ward, Ho Chi Minh City, with an area of 6,480.3 square meters and a usage term expiring on 04 September 2060.

14 . INVESTMENT PROPERTIES

	Buildings	Others	Total
	VND	VND	**VND**
Historical cost			
Beginning balance	17,970,151,342	8,992,704,000	26,962,855,342
Ending balance of the period	**17,970,151,342**	**8,992,704,000**	**26,962,855,342**
Accumulated depreciation			
Beginning balance	17,970,151,342	6,102,522,934	24,072,674,276
- Depreciation for the period	-	97,340,988	97,340,988
Ending balance of the period	**17,970,151,342**	**6,199,863,922**	**24,170,015,264**
Net carrying amount			
Beginning balance	-	2,890,181,066	2,890,181,066
Ending balance	-	**2,792,840,078**	**2,792,840,078**

In which: The historical cost of investment property at the end of the period that is fully depreciated but still in use is VND 8,097,400,075.

Details of existing investment properties at the end of the period:

Assets name	Usage status at the end of the period	Historical cost	Accumulated depreciation	Net carrying amount
Construction and installation of CFS warehouse 01	In use	7,460,385,075	7,460,385,075	-
Construction and installation of CFS 02 warehouse	Waiting for liquidation	9,872,751,267	9,872,751,267	-
Others	In use	9,629,719,000	6,836,878,922	2,792,840,078
Total:		**26,962,855,342**	**24,170,015,264**	**2,792,840,078**

During the period, revenue generated from investment property amounted to VND 2,728,008,058.

15 . DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Office rental expenses	55,000,000	25,000,000
	Dispatched tools and supplies	-	142,462,962
	Repair costs	14,000,000	56,000,000
	Others	53,668,968	166,507,025
		122,668,968	**389,969,987**
b)	**Long-term**		
	Land use rights (*)	1,267,891,891	1,314,224,281
	Repair costs	38,892,442	98,465,783
		1,306,784,333	**1,412,690,064**

(*) As of 30 June 2026, the land use rights subject to long-term allocation pertain to a land plot with an area of 13,753 m² in Linh Xuan Ward, Ho Chi Minh City, with an original cost of VND 4,417,020,968.

16 . SHORT- TERM BORROWINGS

	Beginning balance	During the period		Ending balance
	Values	Increase	Decrease	Values
	VND	VND	VND	VND
- Vietnam Bank for Agriculture and Rural Development (*)	-	19,309,512,443	15,000,000,000	4,309,512,443
	-	**19,309,512,443**	**15,000,000,000**	**4,309,512,443**

Detailed information on Short-term borrowings:

	Currency	Contract No.	Interest Rate	Maturity	Due date	Loan purpose	Guarantee	Ending balance	Beginning balance
Others									
(*) Vietnam Bank for Agriculture and Rural Development	VND	1602-LAV-202600479	6%	1 month	01/07/2026	Payment of land rental for the first period	Pledge of term deposit agreement No. 1602633001605/HĐTG-VND-NHNo	4,309,512,443	-

17 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Others		
Greating Fortune Logistics Corporation	479,264,505	201,669,692
Golden Lotus Shipping Co., Ltd	-	251,140,733
Northern Maritime Pilotage One Member Limited Liability Company	269,334,814	-
International Health Quarantine Center	174,888,085	189,407,375
Others	912,636,017	1,030,697,097
	1,836,123,421	**1,672,914,897**

18 . DIVIDENDS AND PROFITS PAYABLE

	Ending balance	Beginning balance
	VND	VND
Dividend and profit payables (*)	5,497,843,901	3,541,521,925
	5,497,843,901	**3,541,521,925**

(*) The outstanding balance of dividends and profits payable as of 30 June 2026, primarily consists of dividends due to shareholders whose shares have not yet been deposited and who have not come to the Company to complete the procedures for receiving their dividends; consequently, the Company had not yet made the payment by the end of the period.

19 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Receivable at the opening year	Payable at the opening year	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	-	54,552,905	384,441,355	355,283,600	24	83,710,684
Corporate income tax	24,749,823	-	-	433,663,497	458,413,320	-
Personal income tax	185,739,915	-	800,892,246	837,101,473	221,949,142	-
Land tax and land rental	-	68,574,096	4,222,430,566	4,514,705,188	223,700,526	-
Other taxes	-	406,842,709	-	-	-	406,842,709
Fees, charges and other payables	6,499,576	-	153,453,654	153,453,654	6,499,576	-
	216,989,314	**529,969,710**	**5,561,217,821**	**6,294,207,412**	**910,562,588**	**490,553,393**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

20 . OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term	-	-
- Trade union fee	8,609,540	-
- Board of Supervision expenses, Board of Directors expenses and remuneration for capital representatives	312,183,048	1,509,868,048
- Others	319,024,909	393,439,451
	639,817,497	**1,903,307,499**
b) Long-term	-	-
- Long-term deposits, collateral received	4,082,000,000	8,000,000,000
+ *MAERSK A/S*	*4,000,000,000*	*8,000,000,000*
+ *QTL Logistics Company Limited*	*82,000,000*	-
	4,082,000,000	**8,000,000,000**

21 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Capital surplus	Retained earnings	Total
		VND	VND	VND
Beginning balance of previous period	**144,200,000,000**	**11,436,551,000**	**140,329,937,805**	**295,966,488,805**
Profit for previous period	-	-	4,454,058,934	4,454,058,934
Ending balance of previous	**144,200,000,000**	**11,436,551,000**	**144,783,996,739**	**300,420,547,739**
Beginning balance of current period	**144,200,000,000**	**11,436,551,000**	**159,281,045,840**	**314,917,596,840**
Loss for current period	-	-	(3,221,876,749)	(3,221,876,749)
Profit distribution	-	-	(135,843,000,000)	(135,843,000,000)
Ending balance of this period	**144,200,000,000**	**11,436,551,000**	**20,216,169,091**	**175,852,720,091**

Pursuant to Resolution No. 01/NQ-ĐHĐCĐ-SSC of the Extraordinary General Meeting of Shareholders dated January 5, 2026, and Resolution No. 02/NQ-ĐHĐCĐ-SSC of the Annual General Meeting of Shareholders dated June 30, 2026, the Company announces the profit distribution for the years 2023, 2024, and 2025 as follows:

	Rate	Amount
		VND
Net Profit after tax	100.00%	159,281,045,840
Bonus and welfare fund	1.54%	2,458,000,000
Dividend payment (92,5%)	83.74%	133,385,000,000
Retained profit	14.72%	23,438,045,840

b) Details of Contributed capital

	Rate	Ending of the period	Rate	Beginning of the year
		VND		VND
Sai Gon Transportation Mechanical Corporation - Single Member Co., Ltd	51.00%	73,542,000,000	51.00%	73,542,000,000
Global Logistic Service Co., Ltd	37.42%	53,963,540,000	37.42%	53,963,540,000
Others	11.58%	16,694,460,000	11.58%	16,694,460,000
	100%	**144,200,000,000**	**100%**	**144,200,000,000**

c) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital	144,200,000,000	144,200,000,000
- *At the beginning of year*	*144,200,000,000*	*144,200,000,000*
- *At the ending of period*	*144,200,000,000*	*144,200,000,000*

Distributed dividends and profit:

- *Dividend payable at the beginning of the year*	*3,541,521,925*	*3,604,048,075*
- *Dividend payable in the period:*	*133,385,000,000*	-
+ Dividend payable from last year's profit	133,385,000,000	-
- *Dividend paid in cash in the year*	*(131,428,678,024)*	-
+ Dividend paid from last year's profit	(131,428,678,024)	-
- *Dividend payable at the end of the period*	*5,497,843,901*	*3,604,048,075*

d) **Stocks**

	Ending balance	Beginning balance
Quantity of Authorized issuing stocks	14,420,000	14,420,000
Quantity of issued stocks	14,420,000	14,420,000
- *Common stocks*	*14,420,000*	*14,420,000*
Quantity of outstanding shares in circulation	14,420,000	14,420,000
- *Common stocks*	*14,420,000*	*14,420,000*
Par value per share (VND)	10,000	10,000

22 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) **Leased assets**

The company is currently leasing assets under operating leases. As at 30 June 2026, the total minimum future lease payments of the non-cancellable operating leases are presented as follows:

	Area	Under 1 year	From 2 to 5 years	Over 5 years	Total
	m^2		VND	VND	VND
No. 9 Nguyen Cong Tru Street	574	500,910,667	-	-	500,910,667
27B, National Highway 1A, Linh Xuan, Ho Chi Minh	6480.3	2,352,348,900	9,409,395,600	65,081,652,900	76,843,397,400
27B, National Highway 1A, Linh Xuan, Ho Chi Minh	39,919	4,020,371,772	16,081,487,088	71,026,567,972	91,128,426,832
		6,873,631,339	**25,490,882,688**	**136,108,220,872**	**168,472,734,899**

b) **Foreign currencies**

	Ending balance	Beginning balance
- USD	23,153.76	158,668.39

23 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	This period	Previous period
	VND	VND
Revenue from maritime services	1,443,762,412	3,270,014,947
Revenue from freight forwarding and transportation services	1,121,549,134	1,102,892,611
Revenue from warehousing services	6,589,068,527	29,447,281,711
Revenue from investment real estate business	614,284,978	77,996,880
	9,768,665,051	**33,898,186,149**
In which: Revenue from related parties	**2,319,060,361**	**2,290,663,334**

details as in Notes 35.

24 . COSTS OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of maritime services	1,367,540,380	2,369,595,138
Cost of freight forwarding and transportation services	2,398,926,762	2,528,161,534
Cost of warehousing and logistics services	8,947,179,097	21,243,949,915
Cost of investment real estate business	402,196,500	402,196,500
	13,115,842,739	**26,543,903,087**
In which: Purchase from related parties	**120,600**	**14,358,301**

details as in Note 35.

25 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income, interest from loans	4,068,822,071	2,344,279,360
Gain on exchange difference in the period	566,904	119,768,328
	4,069,388,975	**2,464,047,688**

26 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Borrowing cost	261,733,793	-
Loss on exchange difference in the period	3,546,544	63,359,722
	265,280,337	**63,359,722**

27 . GENERAL ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	92,243,024	124,190,412
Labour expenses	1,655,709,292	1,853,043,439
Depreciation expenses	78,632,730	144,796,092
Provision expenses	-	(1,502,134)
Tax, Charge, Fee	260,705,151	302,089,950
Expenses of outsourcing services	888,033,542	758,130,997
Other expenses in cash	478,050,946	226,022,176
	3,453,374,685	**3,406,770,932**

28 . OTHER INCOME

	This period	Previous period
	VND	VND
Gain from liquidation, disposal of fixed assets	-	417,740,071
Others	5,526,642	63,000,000
	5,526,642	**480,740,071**

29 . OTHER EXPENSE

	This period	Previous period
	VND	VND
Fines	153,453,654	5,000,000
Others	77,506,002	1,000,000,000
	230,959,656	**1,005,000,000**

30 . CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Total profit before tax	(3,221,876,749)	5,823,940,167
Increase	397,080,654	1,025,466,000
- *Ineligible expenses*	*397,080,654*	*1,025,466,000*
Taxable income	(2,824,796,095)	6,849,406,167
Current corporate income tax expense (Tax rate 20%)	**-**	**1,369,881,233**
Tax payable at the beginning of year	(24,749,823)	1,451,646,304
Tax paid in the period	(433,663,497)	(1,042,459,307)
Corporate income tax payable at the period-end from main business activities	**(458,413,320)**	**1,779,068,230**

31 . BUSINESS AND PRODUCTION COSTS BY ELEMENT

	This period	Previous period
	VND	VND
Raw materials	516,611,079	914,333,707
Labour expenses	4,198,674,468	5,082,808,289
Depreciation and amortisation	1,407,771,720	1,497,654,450
Expenses of outsourcing services	5,266,859,719	17,577,245,679
Other expenses in cash	5,179,300,438	4,878,631,894
	16,569,217,424	**29,950,674,019**

32 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Exchange rate risk

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	29,192,484,972	-	-	29,192,484,972
Trade receivables, other receivables	8,843,514,819	495,800,000	-	9,339,314,819
Loans (Term deposits)	47,000,000,000	-	-	47,000,000,000
	85,035,999,791	**495,800,000**	**-**	**85,531,799,791**

As at 01/01/2026				
Cash and cash equivalents	95,403,752,021	-	-	95,403,752,021
Trade receivables, other receivables	8,565,809,642	1,293,000,000	-	9,858,809,642
Loans	116,000,000,000	-	-	116,000,000,000
	219,969,561,663	**1,293,000,000**	**-**	**221,262,561,663**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	4,309,512,443	-	-	4,309,512,443
Trade payables, other payables	7,973,784,819	-	-	7,973,784,819
Accrued expenses	23,663,754	-	-	23,663,754
	12,306,961,016	**-**	**-**	**12,306,961,016**
As at 01/01/2026				
Trade payables, other payables	7,117,744,321	-	-	7,117,744,321
Accrued expenses	135,000,000	-	-	135,000,000
	7,252,744,321	**-**	**-**	**7,252,744,321**

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

33 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

On 21/07/2026, the Company announced the payment of dividends in cash in 2025 according to Official Letter 165/CV-SSC dated 21/07/2026 as follows:

- Last registration date: 07/08/2026.
- Payment date: from 26/08/2026.
- Implementation rate: 12% (1 share receives 1,200 VND)
- Stock code: SGS

34 . SEGMENT REPORTING

Under business fields

	Maritime services	Freight forwarding and transportation services	Logistics services	Investment property business	**Grand total**
	VND	VND	VND	VND	**VND**
Net revenue from services rendered	1,443,762,412	1,121,549,134	6,589,068,527	614,284,978	9,768,665,051
Cost of services rendered	1,367,540,380	2,398,926,762	8,947,179,097	402,196,500	13,115,842,739
Profit from business activities	**76,222,032**	**(1,277,377,628)**	**(2,358,110,570)**	**212,088,478**	**(3,347,177,688)**

Under geographical areas

	Can Tho	Hai Phong	Quy Nhon	Ho Chi Minh	**Grand total**
	VND	VND	VND	VND	**VND**
Net revenue from sales to external customers	10,324,074	755,640,809	312,316,097	8,690,384,071	9,768,665,051
Segment assets	266,028,969	(1,079,361,126)	1,678,145,187	201,120,338,934	201,985,151,964

35 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Sai Gon Transportation Mechanical Corporation - One Member Co., Ltd	Parent company
Global Logistic Service Co., Ltd	Major shareholder
Saigonship Danang JSC	Subsidiary company
JV Sunrise Logistic Co.,Ltd	Subsidiary company
Sea Saigon Water Transport Joint Venture	Joint venture company
GLS Shipping Joint Stock Company	Mr. Tran Thien - Chairman of the Board of Director of the Company - is a member of the Board of Director of GLS.

Members of the Board of Directors, Board of Management and Board of Supervision

In addition to the information with related parties presented in the above Notes, during the period, the Company has transactions with related parties as follows:

	This period	Previous period
	VND	VND
Revenue	**2,319,060,361**	**2,290,663,334**
Sai Gon Transportation Mechanical Corporation - One Member Co., Ltd	203,837,281	-
JV Sunrise Logistic Co.,Ltd	2,113,723,080	2,286,589,260
Saigonship Danang JSC	1,500,000	-
GLS Shipping Joint Stock Company	-	4,074,074
Purchase	**120,600**	**14,358,301**
GLS Shipping Joint Stock Company	-	1,416,667
Sai Gon Transportation Mechanical Corporation - One Member Co., Ltd	120,600	12,941,634

Transactions with other related parties:

	Relation	This period	Previous period
		VND	VND
Manager's income		**434,105,407**	**497,690,000**
Mr. Tran Thien	Appointed to the position of Chairman of the Board of Directors on 05/01/2026; Prior to this, Mr. Tran Thien was a Member of the Board of Directors.	35,840,000	-
Mrs. Huynh Nhu Y	Appointed to the position of Vice Chairperson of the Board of Director on January 5, 2026; Prior to this, Mrs. Huynh Nhu Y was a Member of the Board of Directors.	30,000,000	-
Mr. Nguyen Ngoc Thien	General Director (Resigned on 04/10/2025)	-	309,420,000
Mrs. Le Thi Thanh Thuan	Appointment to the position of General Director on 04/10/2025; Prior to this, Mrs. Le Thi Thanh Thuan held the position of Vice General Director.	308,265,407	188,270,000

	Relation	This period	Previous period
		VND	VND
Mr. Pham Van Huong	Member of the Board of Director	30,000,000	-
Mr. Nguyen Van Long	Member of the Board of Director	30,000,000	-

In addition to the above related parties transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

36 . COMPARATIVE FIGURES

The comparative information in this Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Company's financial position, statement of income and cash flows in the previous period.

The comparative figures in the Interim Statement of Financial Position and corresponding notes are the figures of the Financial Statements for the fiscal year ended 31 December 2025. The information presented in the interim income statement, interim cash flow statement and the corresponding notes represents the information included in the interim financial statements for the accounting period from 1 January 2025 to 30 June 2025. The separate financial statements for the financial year ended 31 December 2025 were audited by AASC Auditing Firm Company Limited. The interim financial statements for the accounting period from 1 January 2025 to 30 June 2025 were reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies non-retrospectively Circular 99/2025/TT-BTC from 01 January 2026. As a result, the presentation of some items in the financial statements changes. Some figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 are reclassified to conform to the requirements on presentation of financial statements under Circular 99. Specifically, as follows: Appendix I – Comparative Information

M.S.D.N: 0300424088 - C.T.C.P
CÔNG TY
CỔ PHẦN
VẬN TẢI BIỂN
SÀI GÒN
P.SÀI GÒN - TP.HỒ CHÍ MINH

Nguyen Thi Thuy Loan	Doan Thi Giao Thuyet	Le Thi Thanh Thuan
Preparer	Chief Accountant	Legal representative
		Approval, 24 August 2026

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	**Renaming**
	a) Balance sheet			**a) Statement of Financial Position**		
	ASSETS					
110	**1. Cash and cash equivalents**		**110**	**1. Cash and cash equivalents**		
112	2. Cash equivalents	87,000,000,000	112	2. Cash equivalents	87,000,000,000	Re-presenting
120	**II. Short-term financial investment**		**120**	**II. Short-term financial investment**		
123	3. Investments held to maturity	116,000,000,000	123	1. Investments held to maturity	116,000,000,000	Changing codes, renaming
130	**III. Short-term receivables**		**130**	**III. Short-term receivables**		
136	6. Other short-term receivables	14,318,224,660	135	3. Other short-term receivables	14,318,224,660	Changing codes
137	7. Provision for short-term doubtful debts	(8,711,596,047)	136	4. Provision for short-term doubtful debts	(8,711,596,047)	Changing codes
150	**V. Other short-term assets**		**160**	**V. Other short-term assets**		
151	1. Short-term prepaid expenses	389,969,987	161	1. Short-term deferred expenses	389,969,987	Changing codes, renaming
152	2. Deductible VAT	14,978,101	162	2. Deductible VAT	14,978,101	Changing codes
153	3. Taxes and other receivables from State budget	216,989,314	163	3. Taxes and other receivables from State budget	216,989,314	Changing codes
260	**VI. Other long-term assets**		**270**	**VI. Other long-term assets**		
261	1. Long-term prepaid expenses	1,412,690,064	271	1. Long-term deferred expenses	1,412,690,064	Changing codes, renaming

300	**C - LIABILITIES**		**300**	**C. LIABILITIES**		
310	**I. Current liabilities**		**310**	**I. Current liabilities**		
			313	3. Dividends and profits payable	3,541,521,925	Re-presentation
313	3. Taxes and other payables to State budget	529,969,710	314	4. Taxes and other payables to State budget	529,969,710	Changing codes, renaming
314	4. Payables to employees	1,647,853,476	315	5. Payables to employees	1,647,853,476	Changing codes
315	5. Short-term accrued expenses	135,000,000	316	6. Short-term accrued expenses	135,000,000	Changing codes
319	7. Other short-term payables	1,903,307,499	320	8. Other short-term payables	1,903,307,499	Changing codes
322	9. Bonus and welfare fund	6,399,509,582	323	10. Bonus and welfare fund	6,399,509,582	Changing codes
400	**D. OWNER'S EQUITY**					
412	2. Share premium	11,436,551,000	412	2. Capital surplus	11,436,551,000	Renaming

Figures according to the separate interim financial statements for the accounting period from 01/01/2025 to 30/06/2025			**Adjusted figures according to Circular No. 99/2025/TT-BTC**			**Changes**
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
	b) Statement of income			**b) Statement of income**		
21	6. Financial income	2,464,047,688	21	5. Financial income	2,464,047,688	Changing codes
22	7. Financial expenses	63,359,722	22	6. Financial expenses	63,359,722	Changing codes
	c) Statement of cash flows			**c) Statement of cash flows**		
05	- Gains/losses from investment activities	(2,762,019,431)	05	- Gains/losses from investment and financial activities	(2,762,019,431)	Renaming
12	- Increase and decrease prepaid expenses	452,228,842	12	- Increase and decrease deferred expenses	452,228,842	Renaming