Tan Cang Warehousing Joint Stock Company

Interim separate financial statements

For the six-month period ended 30 June 2026

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Tan Cang Warehousing Joint Stock Company

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Tan Cang Warehousing Joint Stock Company

GENERAL INFORMATION

THE COMPANY

Tan Cang Warehousing Joint Stock Company ("the Company") is a joint stock company established under the Law on Enterprises of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0309532497 issued by the Ho Chi Minh City Department of Finance on 4 January 2010 and its subsequent amendments, the latest of which was the 10th amendment dated 11 September 2025.

The Company's shares are traded on the Unlisted Public Company Market ("UPCOM") under the code TCW, assigned by the Hanoi Stock Exchange on 26 June 2017.

The current principal activities of the Company include:

- Customs brokerage and freight forwarding agency services;
- Shipping agency services and packaging services (excluding the packaging of plant protection products);
- Cargo handling, container transport, and cargo tallying services;
- Warehousing and cold storage services, and shipping agency services.

The Company's head office is located at Tan Cang – Cat Lai Port, Cat Lai 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:

Mr Ngo Van Ngu	Chairman
Mr Trinh Van Moi	Member
Mr Doan Phi	Member
Mr Do Thanh Truong	Member
Mr Tran Quang Thao	Member

BOARD OF SUPERVISION

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

Ms Nguyen Thi Thuy Nga	Head of Board
Ms Do Phuong Thao	Member
Ms Dang Thuy Trang	Member

MANAGEMENT

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

Mr Do Thanh Truong	Director	
Mr Doan Phi	Deputy Director	
Mr Bui Van Bang	Deputy Director	reappointed on 29 June 2026
Mr Nguyen Van Hao	Deputy Director	
Ms Nguyen Thi Hong Lien	Chief Accountant	reappointed on 6 August 2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Do Thanh Truong.

AUDITOR

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

REPORT OF THE MANAGEMENT

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

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

The management is responsible for the interim separate financial statements of each financial period which give a true and fair view of the interim separate financial position of the Company and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those interim separate 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 separate financial statements; and
- prepare the interim separate 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 interim separate 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 separate financial statements.

STATEMENT BY THE MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 30 June 2026, and of the interim separate results of its operations and its interim separate 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 separate financial statements.

The Company has subsidiaries as disclosed in Note 1 and Note 14 in the interim separate financial statements. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2026 dated 26 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of these accompanying interim separate financial statements should read them together with the said interim consolidated financial statements of the Group in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Group.

For and on behalf of management:

M.S.D.N:0309532497 C.T.C.P. CÔNG TY CỔ PHẦN KHO VẬN TÂN CẢNG P.CÁT LÁI-TP.HỒ CHÍ MINH

26 August 2026

DIRECTOR

Do Thanh Truong

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: 14110707/70107974-LR

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The shareholders of Tan Cang Warehousing Joint Stock Company

We have reviewed the interim separate financial statements of Tan Cang Warehousing Joint Stock Company ("the Company") as prepared on 26 August 2026 and set out on pages 5 to 42, which comprise the interim separate statement of financial position as at 30 June 2026, and the interim separate income statement and the interim separate 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 separate 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 separate financial statements, and for such internal control as the management determines is necessary to enable the preparation and presentation of the interim separate 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 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.

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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 interim separate financial position of the Company as at 30 June 2026, and of the interim separate results of its operations and its interim separate 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 separate financial statements.

Other matter

The interim separate 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 separate financial statements on 11 August 2025. In addition, the separate financial statements of the Company as at 31 December 2025 were audited by another audit firm which expressed an unmodified opinion on those interim separate financial statements on 2 March 2026.

Ho Chi Minh City, Vietnam

26 August 2026

Ernst & Young Vietnam Limited

M.S.D.N: 0300611802 - 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

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

VND

ASSETS	*Code*	*Notes*	*Ending balance*	*Beginning balance (Reclassified – Note 31)*
A. CURRENT ASSETS	**100**		**566,931,176,811**	**489,396,786,595**
I. Cash and cash equivalents	***110***	***4***	***49,648,531,388***	***89,777,139,251***
1. Cash	111		24,642,024,538	39,645,700,895
2. Cash equivalents	112		25,006,506,850	50,131,438,356
II. Current investment	***120***		***252,639,706,852***	***196,459,332,054***
1. Short term held-to-maturity investments	123	5	252,639,706,852	196,459,332,054
III. Current receivables	***130***		***249,193,700,159***	***185,747,773,640***
1. Short-term trade receivables	131	6	238,968,633,766	180,973,225,217
2. Short-term advances to suppliers	132	8	1,603,481,724	2,762,013,056
3. Other short-term receivables	135	9	9,344,265,556	4,328,182,370
4. Provision for short-term doubtful receivables	136	6	(722,680,887)	(2,315,647,003)
IV. Inventories	***140***	***10***	***8,838,549,248***	***7,340,014,631***
1. Inventories	141		8,838,549,248	7,340,014,631
V. Other current assets	***160***		***6,610,689,164***	***10,072,527,019***
1. Short-term deferred expenses	161	11	6,610,689,164	8,599,810,335
2. Value-added tax deductible	162		-	1,472,716,684
B. NON-CURRENT ASSETS	**200**		**180,411,604,152**	**178,865,712,706**
I. Non-current receivable	***210***		***15,000,000,000***	***15,000,000,000***
1. Other long-term receivables	215	9	15,000,000,000	15,000,000,000
II. Fixed assets	***220***		***103,893,118,846***	***114,679,070,703***
1. Tangible fixed assets	221	12	95,166,310,004	103,470,296,845
Cost	222		572,295,282,715	569,343,398,715
Accumulated depreciation	223		(477,128,972,711)	(465,873,101,870)
2. Intangible fixed assets	227	13	8,726,808,842	11,208,773,858
Cost	228		38,883,399,285	37,191,667,335
Accumulated amortization	229		(30,156,590,443)	(25,982,893,477)
III. Non-current asset in progress	***250***		***364,864,594***	***264,864,594***
1. Construction in progress	252		364,864,594	264,864,594
IV. Non-current investments	***260***		***35,047,470,727***	***33,553,923,189***
1. Investments in subsidiaries	261	14	28,100,000,000	28,100,000,000
2. Investments in jointly controlled entities and associates	262	14	7,200,000,000	7,200,000,000
3. Provision for diminution in value of long-term investments in other entities	264	14	(252,529,273)	(1,746,076,811)
V. Other non-current assets	***270***		***26,106,149,985***	***15,367,854,220***
1. Long-term deferred expenses	271	11	13,383,783,015	14,202,908,958
2. Deferred tax assets	272	27.3	12,722,366,970	1,164,945,262
TOTAL ASSETS	**280**		**747,342,780,963**	**668,262,499,301**

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

VND

RESOURCES	*Code*	*Notes*	*Ending balance*	*Beginning balance (Reclassified – Note 31)*
C. LIABILITIES	**300**		**376,480,112,272**	**306,909,742,755**
I. Current liabilities	***310***		***371,480,112,272***	***301,909,742,755***
1. Short-term trade payables	311	15	90,596,742,833	151,691,870,977
2. Short-term advances from customers	312		129,818,906	24,630,000
3. Dividends and profits payables	313	16	48,471,848,520	2,677,172,520
4. Short-term statutory obligations	314	17	28,691,632,637	16,560,822,734
5. Payables to employees	315		82,478,656,947	73,429,585,233
6. Short-term accrued expenses	316	18	64,413,314,850	6,688,656,309
7. Other short-term payables	320	19	11,319,326,258	10,976,415,393
8. Bonus and welfare funds	323	20	45,378,771,321	39,860,589,589
II. Non-current liability	***330***		***5,000,000,000***	***5,000,000,000***
1. Other long-term liabilities	338	28	5,000,000,000	5,000,000,000
D. OWNERS' EQUITY	**400**		**370,862,668,691**	**361,352,756,546**
1. Owner's contributed capital	411	21.1	199,910,200,000	199,910,200,000
- Ordinary share with voting right	*411a*		*199,910,200,000*	*199,910,200,000*
2. Investment and development fund	418	21.1	140,783,585,070	115,463,210,546
3. Undistributed earnings	420	21.1	30,168,883,621	45,979,346,000
- Undistributed earnings by the end of prior period	*420a*		-	-
- Undistributed earnings of current period	*420b*		*30,168,883,621*	*45,979,346,000*
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**747,342,780,963**	**668,262,499,301**

Approved, 26 August 2026

M.S.D.N: 0309532497-C.T.C.P
CÔNG TY CỔ PHẦN KHO VẬN TÂN CẢNG
Q.CAT LAI - TP.HỒ CHÍ MINH

Nguyen Cam Trang Preparer	Nguyen Thi Hong Lien Chief Accountant	Do Thanh Truong Director

INTERIM SEPARATE 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**	**22.1**	**582,662,675,904**	**454,517,339,687**
2. Cost of services rendered	**11**	**23**	**444,215,044,371**	**344,023,067,116**
3. Gross profit from rendering of services (20 = 10-11)	**20**		**138,447,631,533**	**110,494,272,571**
4. Finance income	**22**	**22.2**	**12,622,354,929**	**9,768,885,324**
5. Finance expenses	**23**	**24**	**(1,388,282,488)**	**1,011,072,209**
6. Selling expenses	**25**	**25**	**22,575,801,157**	**13,294,518,492**
7. General and administrative expenses	**26**	**25**	**33,206,099,691**	**32,186,875,038**
8. Operating profit [30 = 20 + 22 - (23 + 25 + 26)]	**30**		**96,676,368,102**	**73,770,692,156**
9. Other income	**31**		**203,140,787**	**161,421,607**
10. Other expenses	**32**		**59,127,279**	**168,259,393**
11. Other profit (loss) (40 = 31 - 32)	**40**		**144,013,508**	**(6,837,786)**
12. Accounting profit before tax (50 = 30 + 40)	**50**		**96,820,381,610**	**73,763,854,370**
13. Current corporate income tax expense	**51**	**27.1**	**30,140,941,181**	**23,933,346,956**
14. Deferred tax income	**52**	**27.3**	**(11,557,421,708)**	**(9,736,723,361)**
15. Net profit after tax (60 = 50 – 51 – 52)	**60**		**78,236,862,137**	**59,567,230,775**

Approved, 26 August 2026

M.S.D.N: 0309532... C.T.C.P.
CÔNG TY CỔ PHẦN KHO VẬN TÂN CẢNG
Q. CÁT LÁI - TP HỒ CHÍ MINH

Nguyen Cam Trang Preparer	Nguyen Thi Hong Lien Chief Accountant	Do Thanh Truong Director

INTERIM SEPARATE CASH FLOW STATEMENT
For the six-month period ended 30 June 2026

VND

ITEMS	*Code*	*Notes*	*Current period*	*Previous period (Reclassified – Note 31)*
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Accounting profit before tax	**01**		**96,820,381,610**	**73,763,854,370**
2. Adjustments for:				
- Depreciation of tangible fixed assets and amortization of intangible fixed assets	02	12, 13	15,429,567,807	13,588,214,742
- (Reversal of provisions) provisions	03		(3,086,513,654)	1,065,195,584
- Foreign exchange gain arisen from revaluation of monetary accounts denominated in foreign currency	04		1,046,330	9,220,267
- Profits from investing and financing activities	05		(12,543,863,358)	(9,330,476,541)
Operating profit before changes in working capital	**08**		**96,620,618,735**	**79,096,008,422**
- Increase in receivables	09		(46,590,901,603)	(65,725,535,545)
- Increase in inventories	10		(1,498,534,617)	(939,002,927)
- Increase in payables	11		7,006,842,629	11,055,856,602
- Decrease in deferred expenses	12		2,808,247,114	3,339,153,626
- Corporate income tax paid	15	17	(20,676,004,166)	(18,578,663,498)
- Other cash inflows from operating activities	16	20	4,000,000	4,000,000
- Other cash outflows for operating activities	17	20	(17,233,422,260)	(22,279,632,400)
Net cash flows from operating activities	**20**		**20,440,845,832**	**(14,027,815,720)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase and construction of fixed assets	21		(11,663,660,200)	(9,615,825,138)
2. Placement for bank deposits	23		(218,900,000,000)	(162,000,000,000)
3. Collections from term deposits	24		164,300,000,000	149,500,000,000
4. Interest received	27		5,878,420,066	7,726,401,203
Net cash flows from investing activities	**30**		**(60,385,240,134)**	**(14,389,423,935)**

INTERIM SEPARATE CASH FLOW STATEMENT (continued)
For the six-month period ended 30 June 2026

VND

ITEMS	*Code*	*Notes*	*Current period*	*Previous period (Reclassified – Note 31)*
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Dividends paid, profit distributed to owners and non-controlling interest	36	21.4	(184,670,000)	(18,278,114,600)
Net cash flows from financing activities	**40**		**(184,670,000)**	**(18,278,114,600)**
Net increase in cash and cash equivalents (50 = 20 + 30 + 40)	**50**		**(40,129,064,302)**	**(46,695,354,255)**
Cash and cash equivalents at the beginning of period	**60**	**4**	**89,777,139,251**	**63,229,643,988**
Impact of exchange rate fluctuation	61		456,439	15,704,017
Cash and cash equivalents at the end of period (70 = 50 + 60 + 61)	**70**	**4**	**49,648,531,388**	**16,549,993,750**

Approved, 26 August 2026

M.S.D.N:0309532497 C.T.C.P
CÔNG TY CỔ PHẦN KHO VẬN TÂN CẢNG
P.CÁT LÁI-TP.HỒ CHÍ MINH

Nguyen Cam Trang	Nguyen Thi Hong Lien	Do Thanh Truong
Preparer	Chief Accountant	Director

1. CORPORATE INFORMATION

Tan Cang Warehousing Joint Stock Company ("the Company") is a joint stock company established under the Law on Enterprises of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0309532497 issued by the Ho Chi Minh City Department of Finance on 4 January 2010 and its subsequent amendments, the latest of which was the 10th amendment dated 11 September 2025.

The Company's shares are traded on the Unlisted Public Company Market ("UPCOM") under the code TCW, assigned by the Hanoi Stock Exchange on 26 June 2017.

The current principal activities of the Company include:
- Customs brokerage and freight forwarding agency services;
- Shipping agency services and packaging services (excluding the packaging of plant protection products);
- Cargo handling, container transport, and cargo tallying services;
- Warehousing and cold storage services, and shipping agency services.

The Company is headquartered at Tan Cang – Cat Lai Port, Cat Lai Ward, Ho Chi Minh City, Vietnam.

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

The number of employees of the Company as at 30 June 2026 was 455 (31 December 2025: 455).

Corporate structure

As at 30 June 2026 and 31 December 2025, the Company had owned subsidiaries and associates. The details are as follows:

			Ending balance	*Beginning balance*
Names	*Head office*	*Business activities*	*Ownership and voting right*	*Ownership and voting right*
			%	%
Subsidiaries				
Cat Lai Logistics Joint Stock Company	Ho Chi Minh City	Transportation services, warehousing and storage; packaging services	57.5	57.5
Tan Cang Hiep Luc Joint Stock Company	Ho Chi Minh City	Cargo handling; warehousing and storage	51	51
Associates				
Express Newport Joint Stock Company	Ho Chi Minh City	Cargo handling; warehousing and storage	36	36
Tan Cang Hiep Luc Joint Stock Company	Ho Chi Minh City	Warehousing and storage service	36	36

2. BASIS OF PREPARATION

2.1 Purpose of preparing the interim separate financial statements

The Company has subsidiaries as disclosed in Note 1 and Note 14. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2026 dated 26 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, the interim consolidated results of operations and the interim consolidated cash flows of the Group.

2.2 Accounting standards and system

The interim separate 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).

Accordingly, the accompanying interim separate 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 separate financial position and interim separate results of operations and interim separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3 Applied accounting documentation system

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

2.4 Reporting period

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

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

2.5 Accounting currency

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Change in accounting policies and disclosures

The accounting policies adopted by the Company in preparation of the interim separate financial statements are consistent with those followed in the preparation of the Company's annual separate financial statements for the year ended 31 December 2025 and the interim separate financial statements for the six-month period ended 30 June 2025 except for the change in the accounting policy arising from the initial adoption of Circular No. 99/2025/TT-BTC.

3.1.1 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. The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99, as disclosed in Note 31.

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 Inventories

Inventories are measured at their historical costs. The cost of inventories comprises costs of purchase incurred in bringing the inventories to their present location and condition.

In case the net realisable value is lower than the cost, it must be calculated according to the net realisable value.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The Company has applied the perpetual inventory method to account for raw materials and short-term tools and supplies at the end of the period, with values determined based on purchase cost using the weighted average method.

3.4 Receivables

Receivables are presented in the interim separate 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 end of the reporting period 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 separate 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 separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.4 *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

3.5 *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 separate 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 separate income statement.

3.6 *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 separate 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 recognised in the interim separate income statement on a straight-line basis over the lease term.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.7 *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 separate 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 separate income statement.

3.8 *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	5 - 25 years
Machinery and equipment	3 - 10 years
Office equipment	6 - 10 years
Means of transportation	3 - 10 years
Computer software	2 - 8 years
Other tangible fixed assets	3 - 10 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.

3.9 *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.

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.

3.10 *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 separate income statement:

- Costs related to leased infrastructures incurred for production and business operations over multiple accounting periods;
- 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.11 Investments

Investments in subsidiaries.

Investments in subsidiaries over which the Company has control are carried at cost.

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.

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 separate income statement.

3.12 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.

3.13 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.

3.14 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").

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 separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.15 Ordinary shares

Ordinary shares with voting right are recognized at par value.

3.16 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 separate statement of financial position.

3.17 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.

3.18 Selling expenses

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

3.19 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)

3.20 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 at the end of the reporting period .

Current income tax is charged or credited to the interim separate 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 end of the reporting period 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 end of the reporting periods 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 end of the reporting periods 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)

3.20 *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 end of the reporting period.

Deferred tax is charged or credited to the interim separate 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

3.21 *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 provide field of cargo handling services, which mainly take place in Vietnam. 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.

3.22 *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

VND

	Ending balance	*Beginning balance*
Cash and cash equivalents held by the Company that are not restricted as to use		
Cash on hand	170,483,755	320,029,033
Cash in banks	24,471,540,783	39,325,671,862
- *Military Commercial Joint Stock Bank – East Ho Chi Minh City Branch*	*19,175,104,041*	*21,602,241,404*
- *Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thu Thiem Branch*	*2,547,751,979*	*15,176,976,225*
- *Ho Chi Minh City Development Joint Stock Commercial Bank – Business Center*	*2,428,307,008*	*2,536,324,857*
- *Other demand deposits*	*320,377,755*	*10,129,376*
Cash equivalents *(*)*	25,006,506,850	50,131,438,356
TOTAL	**49,648,531,388**	**89,777,139,251**

(*) 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.

The ending balance includes accrued interest income of VND 6,506,850 (31 December 2025: VND 131,438,356), relating to principal deposits amounting to VND 25,000,000,000 (31 December 2025: VND 50,000,000,000).

5. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

VND

	Ending balance	*Beginning balance*
Term deposit *(*)*	252,639,706,852	196,459,332,054
In which:		
- *Ho Chi Minh City Development Joint Stock Commercial Bank – Business Center*	*156,455,057,536*	*123,022,540,820*
- *Tien Phong Commercial Joint Stock Bank*	*75,720,539,726*	*73,436,791,234*
- *Vietnam Bank for Agriculture and Rural Development – Branch 7*	*20,464,109,590*	-

(*) 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 rates ranging from 7.0% to 8.2% p.a.

The ending balance includes accrued interest income of VND 3,739,706,852 (31 December 2025: VND 2,159,332,054), relating to principal deposits amounting to VND 248,000,000,000 (31 December 2025: VND 194,300,000,000).

6. SHORT-TERM TRADE RECEIVABLE

VND

	Ending balance	*Beginning balance*
Due from other parties	55,955,151,897	46,945,952,211
- *Quanterm Logistics Vietnam Co., Ltd*	*8,524,850,855*	*3,124,714,253*
- *Khai Minh Groups Co., Ltd – Ho Chi Minh Branch*	*5,679,001,391*	*5,869,400,644*
- *Ecu Worldwide Vietnam Joint Stock Company*	*5,374,026,814*	*2,983,607,473*
- *Others*	*36,377,272,837*	*34,968,229,841*
Due from related parties *(Note 28)*	183,013,481,869	134,027,273,006
TOTAL	**238,968,633,766**	**180,973,225,217**
Provision for doubtful short-term receivables	(722,680,887)	(2,315,647,003)
NET	**238,245,952,879**	**178,657,578,214**

7. BAD DEBTS

Total amount of receivables overdue:

VND

	Ending balance		*Beginning balance*	
Debtor	*Carrying amount*	*Recoverable amount*	*Carrying amount*	*Recoverable amount*
Hai Luu Trading Service Co., Ltd	441,997,000	-	441,997,000	-
Innopack Vietnam Co., Ltd *(*)*	-	-	1,565,679,417	-
Others	315,151,427	34,467,540	355,151,427	47,180,841
TOTAL	**757,148,427**	**34,467,540**	**2,362,827,844**	**47,180,841**

Details of movement of provision for bad debts:

VND

	Current period	*Previous period*
Beginning balance	2,315,647,003	2,286,652,421
Add: Provision made during the period	12,713,301	65,344,436
Less: Reversal of provision	(40,000,000)	-
Less: Write off	(1,565,679,417)	-
Ending balance	722,680,887	2,351,996,857

(*) According to the Resolution of the 2026 Annual General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ dated 21 May 2026, the General Meeting of Shareholders approved the write-off of an irrecoverable doubtful receivable from Innopack Viet Nam Company Limited amounting to VND 1,565,679,417.

8. SHORT-TERM ADVANCE TO SUPPLIERS

VND

	Ending balance	*Beginning balance*
Advances to suppliers	1,233,940,284	1,581,763,080
- *Bac Au Technology Service Trading Co., Ltd*	*426,330,000*	-
- *Vietluxtour Travel Joint Stock Company*	*373,369,500*	-
- *Others*	*434,240,784*	*1,581,763,080*
Advances to related parties *(Note 28)*	369,541,440	1,180,249,976
TOTAL	**1,603,481,724**	**2,762,013,056**

9. OTHER RECEIVABLES

VND

	Ending balance	*Beginning balance*
Short-term	**9,344,265,556**	**4,328,182,370**
Dividends and distributed profit receivables	5,210,000,000	-
Payment on behalf	2,773,492,391	2,954,897,202
Advances to employees	996,310,772	966,709,985
Deposit	205,000,000	245,000,000
Others	159,462,393	161,575,183
In which:		
Receivables from other parties	*3,810,889,772*	*3,784,289,609*
Receivables from related parties (Note 28)	*5,533,375,784*	*543,892,761*
Long-term	**15,000,000,000**	**15,000,000,000**
Deposit *(*)*	15,000,000,000	15,000,000,000
TOTAL	**24,344,265,556**	**19,328,182,370**

(*) The ending balance represents security deposits paid in connection with land lease agreements for land located in Cat Lai Ward, Ho Chi Minh City, leased from Hiep Luc Company Limited under the land lease agreement and its subsequent amendments.

10. INVENTORIES

VND

	Ending balance	*Beginning balance*
Raw material	7,863,784,171	7,205,123,931
Tool and supplies	974,765,077	134,890,700
TOTAL	**8,838,549,248**	**7,340,014,631**

11. DEFERRED EXPENSES

VND

	Ending balance	*Beginning balance*
Short-term	**6,610,689,164**	**8,599,810,335**
Insurance costs	3,056,717,378	5,028,485,105
Repair costs	2,543,064,272	2,413,960,211
Tool and supplies	802,884,961	994,265,833
Others	208,022,553	163,099,186
Long-term	**13,383,783,015**	**14,202,908,958**
Repair costs	11,259,728,791	10,943,895,684
Tool and supplies	1,214,552,555	1,932,931,530
Others	909,501,669	1,326,081,744
TOTAL	**19,994,472,179**	**22,802,719,293**

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Other tangible fixed assets*	*Total*
Cost:						
Beginning balance	171,403,054,122	196,108,096,916	122,063,044,260	8,605,802,577	71,163,400,840	569,343,398,715
New purchases	-	-	-	47,600,000	2,904,284,000	2,951,884,000
Ending balance	171,403,054,122	196,108,096,916	122,063,044,260	8,653,402,577	74,067,684,840	572,295,282,715
In which:						
Fully depreciated	*48,872,682,845*	*160,841,127,549*	*107,132,604,526*	*2,178,587,052*	*52,502,020,077*	*371,527,022,049*
Accumulated depreciation:						
Beginning balance	115,190,563,171	177,177,963,787	111,407,743,796	4,848,571,775	57,248,259,341	465,873,101,870
Depreciation for the period	4,141,804,839	3,031,880,424	1,200,194,828	786,489,127	2,095,501,623	11,255,870,841
Ending balance	119,332,368,010	180,209,844,211	112,607,938,624	5,635,060,902	59,343,760,964	477,128,972,711
Net carrying amount:						
Beginning balance	56,212,490,951	18,930,133,129	10,655,300,464	3,757,230,802	13,915,141,499	103,470,296,845
Ending balance	52,070,686,112	15,898,252,705	9,455,105,636	3,018,341,675	14,723,923,876	95,166,310,004

12. TANGIBLE FIXED ASSETS (continued)

Details of existing tangible fixed assets:

	Ending balance	*Beginning balance*
	Cost	*Cost*
		VND
Two-storey CFS warehouse 12,000 m²	74,737,383,872	74,737,383,872
CFS warehouse 18,000 m²	46,745,578,088	46,745,578,088
New CFS warehouse No. 1	34,521,469,040	34,521,469,040
Others	416,290,851,715	413,338,967,715
TOTAL	**572,295,282,715**	**569,343,398,715**

13. INTANGIBLE FIXED ASSETS

	VND
	Computer software
Cost:	
Beginning balance	37,191,667,335
New purchases	1,691,731,950
Ending balance	38,883,399,285
In which:	
Fully amortization	*9,843,555,930*
Accumulated amortization:	
Beginning balance	25,982,893,477
Amortization for the period	4,173,696,966
Ending balance	30,156,590,443
Net carrying amount:	
Beginning balance	11,208,773,858
Ending balance	8,726,808,842

Details of existing intangible fixed assets:

	Ending balance	*Beginning balance*
	Cost	*Cost*
		VND
eWMS Online Registration System	9,445,105,803	9,445,105,803
Cat Lai CFS Warehouse Management System	3,456,236,800	3,456,236,800
Others	25,982,056,682	24,290,324,732
TOTAL	**38,883,399,285**	**37,191,667,335**

14. LONG-TERM INVESTMENTS

	Ending balance			*Beginning balance*		
	Cost	*Provision*	*Net value*	*Cost*	*Provision*	*Net value*
Investments in subsidiaries	**28,100,000,000**	**-**	**28,100,000,000**	**28,100,000,000**	**-**	**28,100,000,000**
Cat Lai Logistics Joint Stock Company *(i)*	23,000,000,000	-	23,000,000,000	23,000,000,000	-	23,000,000,000
Tan Cang Hiep Luc Joint Stock Company *(ii)*	5,100,000,000	-	5,100,000,000	5,100,000,000	-	5,100,000,000
Investments in associates	**7,200,000,000**	**(252,529,273)**	**6,947,470,727**	**7,200,000,000**	**(1,746,076,811)**	**5,453,923,189**
Express Newport Joint Stock Company *(iii)*	3,600,000,000	-	3,600,000,000	3,600,000,000	-	3,600,000,000
Tan Cang Warehousing Depot Joint Stock Company *(iv)*	3,600,000,000	(252,529,273)	3,347,470,727	3,600,000,000	(1,746,076,811)	1,853,923,189
TOTAL	**35,300,000,000**	**(252,529,273)**	**35,047,470,727**	**35,300,000,000**	**(1,746,076,811)**	**33,553,923,189**

(i) According to the Business Registration Certificate No. 0310151760 dated 13 July 2010 granted by the Department of Finance of Ho Chi Minh City, Cat Lai Logistics Joint Stock Company has a charter capital of VND 40,000,000,000. As at 30 June 2026 and 31 December 2025, the Company held 2,300,000 shares, representing 57.5% of the charter capital. Its principal activities are transportation, cargo handling and warehousing services.

(ii) According to the Business Registration Certificate No. 0310959597 dated 30 June 2011 granted by the Department of Finance of Ho Chi Minh City, Tan Cang Hiep Luc Joint Stock Company has a charter capital of VND 10,000,000,000. As at 30 June 2026 and 31 December 2025, the Company held 510,000 shares, representing 51% of the charter capital. Its principal activities are transportation services, customs brokerage services and warehousing services.

(iii) According to the Business Registration Certificate No. 0316787129 dated 2 April 2021 granted by the Department of Finance of Ho Chi Minh City, Express Newport Joint Stock Company has a charter capital of VND 10,000,000,000. As at 30 June 2026 and 31 December 2025, the Company held 360,000 shares, representing 36% of the charter capital. Its principal activities are extended air cargo warehouse services, goods storage and international express delivery.

(iv) According to the Business Registration Certificate No. 0318512521 dated 14 June 2024 granted by the Department of Finance of Ho Chi Minh City, Tan Cang Hiep Luc Joint Stock Company has a charter capital of VND 10,000,000,000. As at 30 June 2026 and 31 December 2025, the Company held 360,000 shares, representing 36% of the charter capital. Its principal activities are warehousing and goods services.

15. SHORT-TERM TRADE PAYABLES

VND

	Ending balance		*Beginning balance*	
	Balance	*Amount payable*	*Balance*	*Amount payable*
Payables to other parties	20,479,943,146	20,479,943,146	38,875,030,348	38,875,030,348
- *An Gia Trading Construction and Transportation Joint Stock Company*	*4,705,172,353*	*4,705,172,353*	*2,460,141,973*	*2,460,141,973*
- *Two Two Twelve Joint Stock Company*	*2,902,370,115*	*2,902,370,115*	*11,001,538,867*	*11,001,538,867*
- *Long Phu Smartlog Co., Ltd*	*2,154,655,524*	*2,154,655,524*	*1,586,625,830*	*1,586,625,830*
- *Others*	*10,717,745,154*	*10,717,745,154*	*23,826,723,678*	*23,826,723,678*
Payables to related parties *(Note 28)*	70,116,799,687	70,116,799,687	112,816,840,629	112,816,840,629
TOTAL	**90,596,742,833**	**90,596,742,833**	**151,691,870,977**	**151,691,870,977**

16. DIVIDENDS AND PROFIT PAYABLES

VND

Profit of the year	*Ending balance*	*Beginning balance*
2024 and previous years	2,492,502,520	2,677,172,520
2025 *(Note 21)*	45,979,346,000	-
TOTAL	**48,471,848,520**	**2,677,172,520**

17. SHORT-TERM STATUTORY OBLIGATIONS

VND

	Beginning balance	*Payable for the period*	*Payment made in the period*	*Ending balance*
Corporate income tax	13,654,531,439	30,140,941,181	(20,676,004,166)	23,119,468,454
Value added tax	-	23,398,114,298	(18,797,997,680)	4,600,116,618
Personal income tax	2,906,291,295	6,390,682,555	(8,324,926,285)	972,047,565
Others	-	144,158,970	(144,158,970)	-
TOTAL	**16,560,822,734**	**60,073,897,004**	**(47,943,087,101)**	**28,691,632,637**

18. SHORT-TERM ACCRUED EXPENSES

VND

	Ending balance	*Beginning balance*
Expenses for loading, lifting and transportation	28,362,100,409	4,627,079,157
Expenses for infrastructure leasing	27,478,494,000	-
Expenses for commission	3,593,833,275	369,524,240
Others	4,978,887,166	1,692,052,912
TOTAL	**64,413,314,850**	**6,688,656,309**
In which:		
Payables to other parties	*23,109,008,059*	*4,461,615,809*
Payables to related parties (Note 28)	*41,304,306,791*	*2,227,040,500*

19. OTHER SHORT-TERM PAYABLES

VND

	Ending balance	*Beginning balance (Reclassify –Note 31)*
Social insurance, health insurance and unemployment insurance	3,316,406,728	2,185,754,635
Union fees	2,206,560,198	1,655,617,121
Deposit	1,254,127,854	1,308,001,633
Receipt on behalf	4,020,400	18,437,467
Others	4,538,211,078	5,808,604,537
TOTAL	**11,319,326,258**	**10,976,415,393**
In which:		
Payable to other parties	*10,781,879,701*	*10,605,249,926*
Payable to related parties (Note 28)	*537,446,557*	*371,165,467*

20. BONUS AND WELFARE FUND

VND

		Current period	*Previous period*
Beginning balance		39,860,589,589	50,388,973,204
Increase:	Increase during the period	25,015,530,268	16,817,233,578
	Rewards received from the superior entity	4,000,000	4,000,000
Decrease:	Utilization of funds during the period	(17,233,422,260)	(22,279,632,400)
	Reversal of funds appropriated in prior years	(2,267,926,276)	(8,325,306,908)
Ending balance		45,378,771,321	36,605,267,474

21. OWNERS' EQUITY

21.1 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	199,910,200,000	84,334,234,140	43,980,244,000	328,224,678,140
Net profit during the period	-	-	59,567,230,775	59,567,230,775
Dividend declared	-	-	(45,979,346,000)	(45,979,346,000)
Additional appropriation to the fund from previous retained earnings	-	6,326,204,908	1,999,102,000	8,325,306,908
Appropriation to investment and development fund	-	11,820,005,264	(11,820,005,264)	-
Appropriation to bonus and welfare fund	-	-	(16,817,233,578)	(16,817,233,578)
Ending balance	199,910,200,000	102,480,444,312	30,929,991,933	333,320,636,245
For the six-month period ended 30 June 2026				
Beginning balance	199,910,200,000	115,463,210,546	45,979,346,000	361,352,756,546
Net profit during the period	-	-	78,236,862,137	78,236,862,137
Dividend declared *(Note 21.4) (*)*	-	-	(45,979,346,000)	(45,979,346,000)
Additional appropriation to the fund from previous retained earnings *(*)*	-	2,267,926,276	(2,267,926,276)	-
Reversal of excess provision for previous retained earnings *(*)*	-	-	2,267,926,276	2,267,926,276
Appropriation to investment and development fund *(*)*	-	23,052,448,248	(23,052,448,248)	-
Appropriation to bonus and welfare fund *(*)*	-	-	(25,015,530,268)	(25,015,530,268)
Ending balance	199,910,200,000	140,783,585,070	30,168,883,621	370,862,668,691

(*) According to the Resolution of the Annual General Meeting of Shareholders for 2026 No. 01/2026/NQ-DHDCD dated 21 May 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.

21. OWNERS' EQUITY (continued)

21.2 Owner's contributed capital

	Ending and beginning balance		
	Value of shares (VND)	*Ordinary shares*	*Ownership interest (%)*
Saigon Newport One Member Limited Liability Corporation	117,970,500,000	11,797,050	59.01
Other shareholders	81,939,700,000	8,193,970	40.99
TOTAL	**199,910,200,000**	**19,991,020**	**100.00**

21.3 Share capital

	Number of shares	
	Ending balance	*Beginning balance*
Authorized shares	**19,991,020**	**19,991,020**
Shares issued and fully paid	**19,991,020**	**19,991,020**
Ordinary shares	*19,991,020*	*19,991,020*
Shares in circulation	**19,991,020**	**19,991,020**
Ordinary shares	*19,991,020*	*19,991,020*

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.

21.4 Capital transactions with shareholders and distribution of dividends

		VND
	Current period	*Previous period*
Issued share capital		
Beginning and ending balances	199,910,200,000	199,910,200,000
Dividends declared	45,979,346,000	45,979,346,000
Dividends by paid cash (*)	*184,670,000*	*18,278,114,600*

Pursuant to the Resolution of the Annual General Meeting of Shareholders 01/2026/NQ-DHDCD dated 21 May 2026, the Company's shareholders approved the General Meeting of Shareholders approved the payment of dividend in 2025 in cash to existing shareholders at the rate of 23% on the par value of each share, equivalent to VND 45,979,346,000.

(*) This represents the dividend payment for 2024 and prior years

22. REVENUES

22.1 *Revenues from rendering of services*

	Current period	*Previous period* (*VND*)
Gross revenue	**582,662,675,904**	**454,517,339,687**
Of which:		
Revenue from warehousing and related services	*518,055,049,345*	*420,809,786,896*
Revenue from transport services	*58,323,269,604*	*26,672,635,865*
Other revenue	*6,284,356,955*	*7,034,916,926*
Of which:		
Revenue from others	*297,658,084,227*	*238,090,422,216*
Revenue from related parties (Note 28)	*285,004,591,677*	*216,426,917,471*

22.2 *Finance income*

	Current period	*Previous period* (*VND*)
Interest income	7,333,863,358	4,120,476,541
Dividends earned, profit distributed	5,210,000,000	5,210,000,000
Foreign exchange gain	78,491,571	438,408,783
TOTAL	**12,622,354,929**	**9,768,885,324**

23. COST OF SERVICES RENDERED

	Current period	*Previous period* (*VND*)
Expenses for external service	258,563,788,371	200,094,363,124
Labor costs	139,872,346,211	108,875,460,261
Raw materials	25,575,350,387	17,661,027,889
Depreciation and amortization expenses	14,753,916,850	13,008,404,072
Others	5,449,642,552	4,383,811,770
TOTAL	**444,215,044,371**	**344,023,067,116**

24. FINANCE EXPENSES

	Current period	*Previous period* (*VND*)
Foreign exchange losses	105,265,050	11,221,061
(Reversal of impairment provision) Impairment provision for investment in an associate	(1,493,547,538)	999,851,148
TOTAL	**(1,388,282,488)**	**1,011,072,209**

25. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	Current period	*Previous period*
Selling expenses	**22,575,801,157**	**13,294,518,492**
Expenses for external service	15,658,157,472	8,654,926,271
Others	6,917,643,685	4,639,592,221
General and administrative expenses	**33,206,099,691**	**32,186,875,038**
Labor costs	5,139,159,665	7,483,260,474
Expenses for external service	3,935,799,197	2,195,988,022
Office supplies expenses	1,808,065,991	1,726,563,061
Administrative materials expenses	739,934,445	638,128,964
Depreciation and amortization expenses	675,650,957	579,810,670
Taxes, fees and charges	86,821,260	25,757,405
(Reversal of provision) provision for doubtful debts	(27,286,699)	65,344,436
Others	20,847,954,875	19,472,022,006
TOTAL	**55,781,900,848**	**45,481,393,530**

26. PRODUCTION AND OPERATING COSTS

VND

	Current period	*Previous period*
Expenses for external service	264,307,653,559	204,016,914,207
Labor costs	145,011,505,876	116,358,720,735
Raw materials	26,315,284,832	18,299,156,853
Depreciation and amortization expenses *(Notes 12, 13)*	15,429,567,807	13,588,214,742
Others	48,932,933,145	37,241,454,109
TOTAL	**499,996,945,219**	**389,504,460,646**

27. 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 separate financial statements could change at a later date upon final determination by the tax authorities.

27. CORPORATE INCOME TAX (continued)

27.1 CIT expense

		VND
	Current period	*Previous period*
Current tax expense	30,140,941,181	23,933,346,956
Deferred tax income	(11,557,421,708)	(9,736,723,361)
TOTAL	**18,583,519,473**	**14,196,623,595**

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

		VND
	Current period	*Previous period*
Accounting profit before tax	**96,820,381,610**	**73,763,854,370**
At CIT applicable rates 20%	19,364,076,322	14,752,770,874
Adjustments		
Non - deductible expenses	250,211,761	489,024,585
Adjustment for under accrual of tax	21,472,727	-
Unrecognized temporary differences for deferred corporate income tax purposes	(10,241,337)	(3,171,864)
Dividend income	(1,042,000,000)	(1,042,000,000)
CIT expense	**18,583,519,473**	**14,196,623,595**

27.2 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 separate 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 end of the reporting period.

27. CORPORATE INCOME TAX (continued)

27.3 *Deferred tax*

The following are the deferred tax assets and deferred tax liabilities recognised by the Company, and the movements thereon, during the current and previous period.

VND

	Interim separate statement of financial position		*Interim separate income statement*	
	Ending balance	*Beginning balance*	*Current period*	*Previous period*
Accrual expense	12,722,366,970	1,164,945,262	11,557,421,708	9,736,723,361
Deferred tax assets	***12,722,366,970***	***1,164,945,262***		
Net deferred tax credit to interim separate income statement			***11,557,421,708***	***9,736,723,361***

28. 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
Cat Lai Logistics Joint Stock Company	Subsidiary
Tan Cang Hiep Luc Joint Stock Company	Subsidiary
Express Newport Joint Stock Company	Associate
Tan Cang Warehousing Depot Joint Stock Company	Associate
Muoi Lam Thang Ba Joint Stock Company	Related party of a member of the Board of Directors
Tan Cang Song Than ICD Joint Stock Company	Affiliate
Tan Cang Construction Engineering Joint Stock Company	Affiliate
Tan Cang Logistics and Stevedoring Joint Stock Company	Affiliate
Tan Cang Technical Services Joint Stock Company	Affiliate
Tan Cang Cai Mep Joint Stock Company	Affiliate
Tan Cang Infrastructure Development Investment Joint Stock Company	Affiliate
Tan Cang Overland Transport Joint Stock Company	Affiliate
Tan Cang Waterway Transport Joint Stock Company	Affiliate
Tan Cang Mien Trung Joint Stock Company	Affiliate
Tan Cang - Long Binh ICD Joint Stock Company	Affiliate
Tan Cang Hiep Phuoc Port Joint Stock Company	Affiliate
Tan Cang Information Technology Solutions Joint Stock Company	Affiliate
Tan Cang Maritime Services Joint Stock Company	Affiliate
Tan Cang - Cai Mep International Terminal Co., Ltd	Affiliate
Tan Cang - STC Human Resource Development Co., Ltd	Affiliate
Cat Lai Port Joint Stock Company	Affiliate
Tan Cang Offshore Joint Stock Company	Affiliate
Tan Cang Shipping Joint Stock Company	Affiliate
Phu Huu - Newport Corporation	Affiliate

28. 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*
Tan Cang - Tay Ninh Joint Stock Company	Affiliate
SITC Newport Logistics Co., Ltd	Affiliate
Cat Lai Port International Logistics Joint Stock Company	Affiliate
Tan Cang HMM Logistics Co., Ltd	Affiliate
Tan Cang Offshore Travel and Flight Services Joint Stock Company	Affiliate
Tan Cang Container Services Joint Stock Company	Affiliate
Tan Cang - Vung Tau Logistics Joint Stock Company	Affiliate
Tan Cang Thanh Phuoc Services Joint Stock Company	Affiliate
Tan Cang Hiep Phuoc Logistics Joint Stock Company	Affiliate
Tan Cang Binh Duong Logistics Joint Stock Company	Affiliate
Tan Cang Shipping Warehousing Services Co., Ltd.	Affiliate
Tan Cang - Cai Mep Thi Vai One Member Limited Liability Company	Affiliate

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	Rendering of services	254,068,228,607	206,686,145,504
	Infrastructure rental	27,478,494,000	24,919,020,000
	Dividend distribution	27,133,215,000	27,133,215,000
	Purchase of services	8,740,840,558	5,935,553,062
	Payment on behalf	716,144,800	308,237,409
	Charity fund contributions	598,378,896	606,390,237
	Others	261,392,808	253,643,916
Tan Cang Overland Transport Joint Stock Company	Purchase of services	1,352,229,825	976,088,100
	Rendering of services	785,267,112	503,277,855
	Payment on behalf	1,080,000	-
Tan Cang Logistics and Stevedoring Joint Stock Company	Purchase of services	1,535,738,259	1,777,695,920
	Rendering of service	233,634,843	190,360,083
Phu Huu – Newport Corporation	Purchase of services	698,713,000	537,622,000
	Rendering of service	46,252,129	69,721,426
Tan Cang Container Services Joint Stock Company	Purchase of services	1,074,550,410	1,497,574,219
	Rendering of service	20,076,893	19,199,815
Tan Cang - Cai Mep International Terminal Co., Ltd	Rendering of services	12,468,450,000	108,750,000
Tan Cang Information Technology Solutions Joint Stock Company	Purchase of services	5,096,661,442	6,185,538,678
	Purchase of fixed assets	4,425,015,950	7,273,650,600
Tan Cang – STC Human Resource Development Co., Ltd	Purchase of services	270,037,037	250,729,555

28. 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 Waterway Transport Joint Stock Company	Purchase of services	81,250,000	72,738,000
Tan Cang - Vung Tau Logistics Joint Stock Company	Purchase of services	-	174,900,000
Tan Cang Mien Trung Joint Stock Company	Purchase of services	17,270,000	7,176,000
Muoi Lam Thang Ba Joint Stock Company	Purchase of services	8,561,055,000	7,824,923,500
Tan Cang Hiep Phuoc Port Joint Stock Company	Purchase of services	-	19,936,000
Tan Cang - Cai Mep Thi Vai One Member Limited Liability Company	Purchase of services	706,907,408	-
Express Newport Joint Stock Company	Purchase of services	22,172,213,590	7,688,585,545
	Rendering of services	235,549,093	283,664,708
Tan Cang Hiep Luc Joint Stock Company	Rendering of services	4,071,034,914	4,471,319,496
	Dividends income	1,530,000,000	1,530,000,000
	Purchase of services	202,372,000	2,017,097,581
	Payment on behalf	-	95,234,800
Cat Lai Logistics Joint Stock Company	Purchase of services	50,380,950,683	39,100,236,998
	Rendering of services	9,367,080,106	2,971,416,084
	Dividends income	3,680,000,000	3,680,000,000
	Payment on behalf	2,150,700	476,766,000
	Others	15,565,809	10,252,000
Tan Cang Warehousing Depot Joint Stock Company	Rendering of services	3,709,017,980	1,123,062,500
	Purchase of services	271,320,000	652,416,000
Tan Cang Technical Services Joint Stock Company	Purchase of fuels	13,308,538,705	6,699,678,547
	Purchase of services	5,327,403,450	6,689,258,406

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at end of the reporting periods were as follows:

Related parties	*Transactions*	*Ending balance*	*Beginning balance*
			VND
Short-term account receivables *(Note 6)*			
Saigon Newport One Member Limited Liability Corporation	Rendering of services	158,917,511,139	116,879,904,914
Tan Cang - Cai Mep International Terminal Co., Ltd	Rendering of services	9,073,296,000	4,290,840,000
Cat Lai Logistics Joint Stock Company	Rendering of services	6,772,953,284	6,003,133,865
Tan Cang Hiep Luc Joint Stock Company	Rendering of services	5,621,520,956	4,427,953,200
Tan Cang Warehousing Depot Joint Stock Company	Rendering of services	1,998,216,947	1,867,153,250
Express Newport Joint Stock Company	Rendering of services	250,038,613	39,738,051
Tan Cang Overland Transport Joint Stock Company	Rendering of services	203,308,000	348,315,860
Tan Cang Logistics and Stevedoring Joint Stock Company	Rendering of services	155,396,830	155,567,930
Phu Huu – Newport Joint Stock Company	Rendering of services	17,260,100	10,528,270
Tan Cang Container Services Joint Stock Company	Rendering of services	3,980,000	4,137,666
		183,013,481,869	**134,027,273,006**
Short-term advance to suppliers *(Note 8)*			
Tan Cang Information Technology Solutions Joint Stock Company	Purchase of fixed assets	369,541,440	1,180,249,976
Other short-term receivables *(Note 9)*			
Cat Lai Logistics Joint Stock Company	Dividend income	3,680,000,000	-
	Payment on behalf	2,150,700	348,998,784
Tan Cang Hiep Luc Joint Stock Company	Dividend income	1,530,000,000	-
Saigon Newport One Member Limited Liability Corporation	Payment on behalf	321,225,084	194,893,977
		5,533,375,784	**543,892,761**
Short-term trade payables *(Note 15)*			
Saigon Newport One Member Limited Liability Corporation	Purchase of services	28,681,163,424	60,214,199,736
Cat Lai Logistics Joint Stock Company	Purchase of services	21,313,323,447	25,580,227,121
Express Newport Joint Stock Company	Purchase of services	9,312,442,688	6,413,513,091

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at end of the reporting periods were as follows (continued):

VND

Related parties	*Transactions*	*Ending balance*	*Beginning balance*
Short-term trade payables *(Note 15)* (continued)			
Tan Cang Information Technology Solutions Joint Stock Company	Purchase of services	4,678,267,019	12,640,880,995
Tan Cang Technical Services Joint Stock Company	Purchase of services	4,580,912,225	4,126,022,427
Tan Cang Logistics and Stevedoring Joint Stock Company	Purchase of services	761,154,800	531,081,457
Tan Cang Container Services Joint Stock Company	Purchase of services	248,430,884	231,674,378
Tan Cang - STC Human Resources Development Co., Ltd	Purchase of services	195,110,000	468,900,000
Phu Huu - Newport Corporation	Purchase of services	149,493,600	351,893,160
Tan Cang - Cai Mep Thi Vai One Member Limited Liability Company	Purchase of services	82,000,000	-
Tan Cang Hiep Luc Joint Stock Company	Purchase of services	71,269,200	63,901,440
Tan Cang Warehousing Depot Joint Stock Company	Purchase of services	32,508,000	14,396,400
Tan Cang Waterway Transport Joint Stock Company	Purchase of services	10,724,400	5,599,800
Tan Cang Overland Transport Joint Stock Company	Purchase of services	-	841,568,724
Tan Cang Mien Trung Joint Stock Company	Purchase of services	-	1,819,800
Muoi Lam Thang Ba Joint Stock Company	Purchase of services	-	1,331,162,100
		70,116,799,687	**112,816,840,629**
Short-term accrued expenses *(Note 18)*			
Saigon Newport One Member Limited Liability Corporation	Infrastructure rental	27,478,494,000	-
	Purchase of services	3,495,974,475	481,121,200
Cat Lai Logistics Joint Stock Company	Purchase of services	6,630,370,509	817,862,569
Muoi Lam Thang Ba Joint Stock Company	Purchase of services	1,558,610,000	234,265,000
Express Newport Joint Stock Company	Purchase of services	750,046,100	561,289,347

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at end of the reporting periods were as follows (continued):

			VND
Related parties	*Transactions*	*Ending balance*	*Beginning balance*
***Short-term accrued expenses** (Note 18)* (continued)			
Tan Cang Overland Transport Joint Stock Company	Purchase of services	647,658,275	-
Tan Cang Logistics and Stevedoring Joint Stock Company	Purchase of services	234,484,574	30,446,926
Tan Cang Container Services Joint Stock Company	Purchase of services	228,972,525	79,512,458
Phu Huu - Newport Corporation	Purchase of services	127,943,000	15,238,000
Tan Cang - Cai Mep Thi Vai One Member Limited Liability Company	Purchase of services	73,333,333	-
Tan Cang Warehousing Depot Joint Stock Company	Purchase of services	38,700,000	-
Tan Cang Hiep Luc Joint Stock Company	Purchase of services	25,980,000	6,072,000
Tan Cang Waterway Transport Joint Stock Company	Purchase of services	10,560,000	1,233,000
Tan Cang Mien Trung Joint Stock Company	Purchase of services	3,180,000	-
		41,304,306,791	**2,227,040,500**
***Other short-term payables** (Note 19)*			
Saigon Newport One Member Limited Liability Corporation	Remuneration for the BOD and the Board of Supervisory	48,000,000	-
	Others	482,656,727	321,265,000
Cat Lai Logistics Joint Stock Company	Others	6,789,830	18,437,467
Express Newport Joint Stock Company	Others	-	31,463,000
		537,446,557	**371,165,467**
Other long-term payables			
Tan Cang Hiep Luc Joint Stock Company *(*)*	Deposit	5,000,000,000	5,000,000,000

(*) This is a deposit received related to land lease contracts with Tan Cang Hiep Luc Joint Stock Company in relation to the lease of a portion of land in Cat Lai Ward, Ho Chi Minh City.

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Transactions with other related parties

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

	Position	Current period	Previous period
			VND
Board of Directors			
Mr Ngo Van Ngu	Chairman	630,573,028	580,330,281
Mr Do Thanh Truong	Member/General Director	591,681,311	576,587,990
Mr Doan Phi	Member	454,061,392	488,230,938
Mr Trinh Van Moi	Member	30,000,000	100,312,500
Mr Tran Quang Thao	Member	30,000,000	111,039,087
Board of Supervision			
Ms Nguyen Thi Thuy Nga	Head of Board	30,000,000	86,250,000
Ms Do Phuong Thao	Member	18,000,000	3,000,000
Ms Dang Thuy Trang	Member	18,000,000	3,000,000
Ms Nguyen Thi Huyen	Member	-	43,125,000
Ms Nguyen Thi Hong Van	Member	-	43,125,000
Board of Management and Other			
Mr Bui Van Bang	Deputy Director	433,067,993	443,808,438
Mr Nguyen Van Hao	Deputy Director	355,734,149	317,416,310
Ms Nguyen Thi Hong Lien	Chief Accountant	295,365,158	327,433,458
TOTAL		**2,886,483,031**	**3,123,659,002**

29. LEASE COMMITMENTS

The company is the lessee

The Company is currently leasing infrastructure facilities under operating lease agreements. The minimum lease commitments as at the end of the reporting periods under the operating lease agreements are as follows:

	Ending balance	Beginning balance
		VND
Less than 1 year	34,008,891,300	6,219,426,000
From 1 year to 5 years	17,103,421,500	20,524,105,800
TOTAL	**51,112,312,800**	**26,743,531,800**

29. LEASE COMMITMENTS (continued)

The company is the lessor

The Company is currently leases out land use rights in Cat Lai Ward, Ho Chi Minh City, for container warehousing operations under an operating lease agreement. As at the end of the reporting periods, future lease payments receivable under the operating lease agreement are as follows:

VND

	Ending balance	*Beginning balance*
Less than 1 year	7,755,714,540	7,386,394,800
From 1 year to 5 years	20,312,585,700	24,375,102,840
TOTAL	**28,068,300,240**	**31,761,497,640**

30. OFF INTERIM BALANCE SHEET ITEMS

	Ending balance	*Beginning balance*
Foreign currency - US Dollar (USD)	15,218.3	409,701.54
Bad debts have been written-of	1,565,679,417	-

31. RECLASSIFICATION OF THE CORRESPONDING FIGURES IN ACCORDANCE WITH REQUIREMENTS OF CIRCULAR 99

Certain corresponding figures in the financial statements have been reclassified to conform with the presentation requirements under Circular 99 due to first time adoption (*Note 3.1)* for the current period's interim separate financial statements. The details are as follows:

VND

	Beginning balance (as previously presented)	*Restated*	*Beginning balance (as restated)*
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION			
Cash equivalent	50,000,000,000	131,438,356	50,131,438,356
Held-to-maturity investments	194,300,000,000	2,159,332,054	196,459,332,054
Other short-term receivables	6,618,952,780	(2,290,770,410)	4,328,182,370
Dividends and profit payable	-	2,677,172,520	2,677,172,520
Other short-term payables	13,653,587,913	(2,677,172,520)	10,976,415,393
INTERIM SEPARATE CASH FLOW STATEMENT			
Increase, decrease in receivables	(65,586,371,161)	(139,164,384)	(65,725,535,545)
Cash and cash equivalents at the beginning of period	63,090,479,604	139,164,384	63,229,643,988

32. EVENTS AFTER THE REPORTING PERIOD

There is no matter or circumstance that has arisen since the end of the reporting period that requires adjustment or disclosure in the interim separate financial statements of the Company.

Approved, 26 August 2026

CÔNG TY CỔ PHẦN KHO VẬN TÂN CẢNG
M.S.D.N: 0309532497-C.T.C.P
P. CÁT LÁI - TP. HỒ CHÍ MINH

Nguyen Cam Trang Preparer	Nguyen Thi Hong Lien Chief Accountant	Do Thanh Truong Director