VINAFREIGHT JOIN STOCK COMPANY

8th Floor, Phu Nhuan Plaza Building, No. 82 Tran Huy Lieu Street, Ward Cau Kieu, Ho Chi Minh City, Vietnam

TAX NO: 0302511219

FINANCIAL STATEMENTS
QUARTER 02, 2026

(For the fiscal period ended 30 June 2026)

VINAFREIGHT® International

Address: 8th Floor, Phu Nhuan Plaza Building, No. 82 Tran Huy Lieu Street, Ward Cau Kieu, Ho Chi Minh City.
SEPARATE FINANCIAL STATEMENTS

SEPARATE FINANCIAL STATEMENT
as at 30st June 2026

B 01a – DN

Unit: VND

Code	ASSETS	Note	Ending balance	Beginning balance
100	**A. CURRENT ASSETS**		**341,633,916,414**	**272,760,666,111**
110	**I. Cash and cash equivalents**		**61,630,144,114**	**70,361,255,324**
111	1. Cash		61,630,144,114	70,361,255,324
120	**II. Short-term investments**		**178,158,301,625**	**137,118,427,250**
121	1. Held-for-trading securities		13,825,401,625	17,310,527,250
122	2. Provision for diminution in value of held-for-trading securities		-	-
123	3. Held-to-maturity investments		164,332,900,000	119,807,900,000
130	**III. Current accounts receivable**		**94,907,255,445**	**58,606,364,950**
131	1. Short-term trade receivables		48,306,425,530	47,755,986,341
132	2. Short-term advances to suppliers		927,884,407	908,676,479
133	3. Short-term internal receivables		-	-
134	4. Construction contract receivables based on agreed progress billings		-	-
135	5. Other short-term receivables		50,043,881,768	14,355,160,595
136	6. Provision for doubtful debts		(4,370,936,260)	(4,413,458,465)
140	**IV. Inventories**		**3,321,684,576**	**2,966,013,224**
141	1. Inventories		3,321,684,576	2,966,013,224
160	**VI. Other current assets**		**3,616,530,654**	**3,708,605,363**
161	1. Short-term deferred expenses		147,251,646	252,578,260
162	2. Value-added tax deductible		30,215,528	16,963,623
163	3. Tax and other receivables from the State		3,439,063,480	3,439,063,480
200	**B. NON-CURRENT ASSETS**		**430,758,366,221**	**420,031,631,361**
210	**I. Non-current receivables**		**1,070,966,892**	**1,070,966,892**
211	1. Non-current trade-receivables		-	-
212	2. Long-term advance to suppliers		-	-
213	3. Paid-in capital in wholly-owned subsidiaries [applicable for State owned enterprises only]		-	-
214	4. Long-term internal receivables		-	-
215	5. Other long-term receivables		1,070,966,892	1,070,966,892
220	**II. Fixed assets**		**1,838,742,629**	**1,944,794,207**
221	1. Tangible fixed assets		1,465,831,861	1,766,994,207
222	Cost		13,868,825,650	13,803,053,650
223	Accumulated depreciation		(12,402,993,789)	(12,036,059,443)
224	2. Finance lease		-	-
227	3. Intangible fixed assets		372,910,768	177,800,000
228	Cost		2,438,673,079	2,195,011,679
229	Accumulated amortisation		(2,065,762,311)	(2,017,211,679)
240	**IV. Investment properties**		-	-
250	**IV. Long term assets in progress**		-	-
260	**VI. Long-term investments**		**398,416,019,159**	**387,062,445,908**
261	1. Investments in subsidiaries		42,418,000,000	42,418,000,000
262	2. Investments in associates		448,593,630,576	448,593,630,576
263	3. Investment in other entities		50,204,623,606	38,260,235,681
264	4. Provision for diminution in value of long-term investments		(142,800,235,023)	(142,209,420,349)
270	**VII. Other long-term assets**		**29,432,637,541**	**29,953,424,354**
271	1. Long-term deferred costs		876,608,487	1,511,540,284

272	2. Deferred tax assets		28,556,029,054	28,441,884,070
280	**TOTAL ASSETS**		**772,392,282,635**	**692,792,297,472**
Code	**RESOURCES**			
300	**C. LIABILITIES**		**210,101,144,860**	**139,138,936,793**
310	**I. Current liabilities**		**210,101,144,860**	**139,138,936,793**
311	1. Short-term trade payables		8,249,841,431	17,396,127,540
312	2. Short-term advances from customers		1,144,232,753	584,968,210
313	3. Dividends Payable		48,128,377,201	-
314	4. Statutory obligations		9,995,266,475	9,495,337,221
315	5. Payables to employees		44,288,774	2,813,200,368
316	6. Short-term accrued expenses		9,424,125,970	7,771,962,608
317	7. Short-term internal payables		-	-
318	8. Construction contract payables based on agreed progress billings		-	-
319	9. Short-term deferred revenue		-	-
320	10. Other short-term payables		112,924,788,559	94,698,965,868
321	11. Short-term loan and finance lease		17,605,402,329	4,379,686,931
322	12. Short-term provision		-	-
323	13. Bonus and welfare fund		2,584,821,368	1,998,688,047
330	**II. Non-current liabilities**		-	-
400	**D. OWNERS' EQUITY**		**562,291,137,775**	**553,653,360,679**
411	1. Contributed charter capital/Share capital		317,158,800,000	317,158,800,000
411a	*- Shares with voting rights*		317,158,800,000	317,158,800,000
411b	*- Preference shares*		-	-
412	2. Share premium		30,146,050,000	30,146,050,000
413	3. Convertible bond options		-	-
414	4. Other owners' capital		-	-
415	5. Treasury shares		(155,000,000)	(155,000,000)
416	6. Asset revaluation reserve		-	-
417	7. Foreign exchange differences reserve		-	-
418	8. Investment and development fund		15,518,000,000	15,518,000,000
419	9. Other funds belonging to owners' equity		-	-
420	10. Undistributed earnings/ Accumulated losses		199,623,287,775	190,985,510,679
420a	*- Undistributed earnings/Accumulated losses up to prior year-end*		142,134,940,679	91,922,137,207
420b	*- Net profit/loss after tax this period*		57,488,347,096	99,063,373,472
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**772,392,282,635**	**692,792,297,472**

Ho Chi Minh City, Viet Nam...29 July..... 2026

M.S.D.N: 0302511219 - C.T.C.P
CÔNG TY CỔ PHẦN VINAFREIGHT
THÀNH PHỐ HỒ CHÍ MINH

Phan Thi Ngoan	Vo Thi Nga	Nguyen Anh Minh
Preparer	**Chief Accountant**	**General Director**

VINAFREIGHT® International

Address: 8th Floor, Phu Nhuan Plaza Building, No. 82 Tran Huy Lieu Street, Ward Cau Kieu, Ho Chi Minh City.
SEPARATE FINANCIAL STATEMENTS

B 02a - DN

SEPARATE INCOME STATEMENT
for the fiscal period ended 30st June 2026

Unit: VND

ITEMS	Code	Note	Quarter 2/2026	Quater 2/2025	For the period 06/30/2026	06/30/2025
1. Revenue from sale of goods and rendering of services	**1**		**57,123,821,251**	**70,863,828,165**	**58,247,750,743**	**52,242,164,878**
3. Net revenue from sale of goods and rendering of services	**10**		**57,123,821,251**	**70,863,828,165**	**115,371,571,994**	**123,105,993,043**
4. Cost of goods sold and services rendered	11		**57,123,821,251**	42,508,790,612	61,064,823,149	88,216,892,774
5. Gross profit/(loss) from sale of goods and rendering of services	**20**		**14,615,030,639**	**9,799,005,016**	**27,154,679,220**	**18,550,975,207**
7. Finance income	22		46,349,803,548	48,757,914,754	52,355,406,113	55,692,462,048
8. Finance expenses	23		(1,347,712,666)	2,689,284,219	1,377,128,934	10,151,147,528
- In which: Interest expense	*24*		277,638,899		423,872,221	-
9. Selling expenses	25		2,841,192,229	623,592,639	6,464,326,767	971,920,650
10. General and administrative expenses	26		5,100,970,539	2,996,851,338	9,774,057,384	6,366,844,830
11. Operating profit/(loss)	**30**		**54,370,384,085**	**52,247,191,574**	**61,894,572,248**	**56,753,524,247**
12. Other income	31		2,930,548	799,075,174	3,017,028	808,211,538
13. Other expenses	32		13,931,046	140,917,257	49,010,234	140,917,257
14. Other profit/ (loss)	**40**		**(11,000,498)**	**658,157,917**	**(45,993,206)**	**667,294,281**
15. Accounting profit/ (loss) before tax	**50**		**54,359,383,587**	**52,905,349,491**	**61,848,579,042**	**57,420,818,528**
16. Current corporate income tax expense	51		2,651,029,583	364,439,692	4,474,376,930	2,686,322,580
17. Deferred income tax income/ (expense)	52		(114,144,984)	-	(114,144,984)	-
18. Net profit/ (loss) after tax	**60**		**51,822,498,988**	**52,540,909,799**	**57,488,347,096**	**54,734,495,948**

Ho Chi Minh City, Viet Nam 29 July 2026

CÔNG TY CỔ PHẦN VINAFREIGHT ★ M.S.D.N: 0302219-C.G.P ★ THÀNH PHỐ HỒ CHÍ MINH

Preparer	Chief Accountant	General Director
Phan Thi Ngoan	Vo Thi Nga	Nguyen Anh Minh
Preparer	**Chief Accountant**	**General Director**

VINAFREIGHT® International

Address: 8th Floor, Phu Nhuan Plaza Building, No. 82 Tran Huy Lieu Street, Ward Cau Kieu, Ho Chi Minh City.
SEPARATE FINANCIAL STATEMENTS

SEPARATE CASH FLOW STATEMENT (Indirect method) **B 03a -DN**
for the fiscal period ended 30st June 2026

Unit: VND

Items	Code	For the period ended	
		06/30/2026	06/30/2025
I, CASH FLOWS FROM OPERATING ACTIVITIES			
1, Income/(loss) before tax	**1**	**61,848,579,042**	**57,420,818,528**
Depreciation and amortisation	2	415,484,978	702,989,160
Provisions	3	548,292,469	6,762,954,137
Foreign exchange (gains)/losses arising from revaluation of monetary accounts denominated in monetary currency	4	(307,540,524)	(2,052,935,647)
(Profits)/losses from investing activity/fixed assets disposal	5	(51,029,960,883)	(52,312,366,008)
Interest expenses	6	423,872,221	-
3, Operating income/(loss) before changes in working capital	**8**	**11,898,727,303**	**10,521,460,170**
(Increase)/decrease in receivables	9	9,208,075,672	(2,583,695,312)
(Increase)/decrease in inventories	10	(355,671,352)	321,698,056
Increase/(decrease) in payables (excluding interest payable, EIT payables)	11	10,362,300,613	738,385,211
(Increase)/decrease in prepaid expenses	12	740,258,411	(5,953,073,812)
(Increase)/decrease in held-for-trading securities	13	3,485,125,625	(1,650,147,300)
Interest paid	14	(328,862,709)	-
Enterprise income tax paid	15	(5,814,695,396)	(11,814,580,380)
Other cash inflows from operating activities	16	-	-
Other cash outflows from operating activities	17	398,685,013	(4,058,906,029)
Net cash from/(used in) operating activities	**20**	**29,593,943,180**	**(14,478,859,396)**
II, CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets and other long-term assets	21	(309,433,400)	(598,676,500)
Proceeds from disposals of fixed assets and other long-term assets	22	-	-
Loans to other entities and payments for purchase of debt instruments of other entities	23	(44,525,000,000)	(108,200,000,000)
Collections from borrowers and proceeds from sale of debt instruments of other entities	24	-	156,676,000,000
Payments for investments in other entities (net of cash acquired)	25	(18,677,725,625)	(29,180,701,858)
Proceeds from sale of investments in other entities, (net of cash hold by entity being disposed)	26	6,733,337,700	-
Interest and dividends received	27	5,345,949,760	41,437,628,047
Net cash from/(used in) investing activities	**30**	**(51,432,871,565)**	**60,134,249,689**
III, CASH FLOWS FROM FINANCING ACTIVITIES			
Capital contribution and issuance of shares	31	-	-
Capital redemption	32	-	-
Drawdown of borrowings	33	34,159,868,619	-
Repayment of borrowings	34	(20,934,153,221)	-
Payment of principal of finance lease liabilities Payment of finance lease liabilities	35	-	-
Dividends paid	36	-	(46,896,419,475)

Net cash from/(used in) financing activities	**40**	**13,225,715,398**	**(46,896,419,475)**
Net increase/(decrease) in cash	**50**	**(8,613,212,987)**	**(1,241,029,182)**
Cash and cash equivalents at beginning of year/ (period)	**60**	70,361,255,324	64,647,856,636
Impact of exchange rate fluctuation	**61**	(117,898,223)	183,548,468
Cash and cash equivalents at end of year/(period)	**70**	**61,630,144,114**	**63,590,375,922**

Ho Chi Minh City, Viet Nam ....29...July.... 2026

M.S.D.N:0302511219-C.T.C.P
CÔNG TY CỔ PHẦN VINAFREIGHT
THÀNH PHỐ HỒ CHÍ MINH

Phan Thi Ngoan	Vo Thi Nga	Nguyen Anh Minh
Preparer	**Chief Accountant**	**General Director**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS **B 09a - DN**
for the fiscal period ended 30st June 2026

I. GENERAL INFORMATION

1. Ownership form

Vinafreight Joint Stock Company ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No, 0302511219 issued by the Department of Planning and Investment of Ho Chi Minh City on 14 January 2002, and as amended, The last adjustment of ERC was the 20th issued by the Department of Planning and Investment of Ho Chi Minh City on 10th October 2025,

2. Operating field

The Company's operating fields are logistics and freight services,,

3. Principal business activities

The current principal activities of the Company are to provide import and export freight services; delivery agents for foreign freight carriers; customs procedures services and services related to forwarding and transporting import and export goods, trading in import and export retail goods collection (CFS); trading in warehouses for preservation of imports and exports; warehousing in accordance with the provisions of law,

4. Corporate structure:

• List of Subsidiaries:
1,SFS Vietnam Global Logistics Company Limited
• Address: 1st Floor, Block C, Waseco Office Building, No, 10 Pho Quang Street, Ward Tan Son Hoa, Ho Chi Minh City
• The ownership ratio: 100%
2,Vector Aviation Co,, Ltd,
• Address: 11th Floor, Hai Au Building, 39B Truong Son, Ward Tan Son Nhat, Ho Chi Minh City
• The ownership ratio: 90%
3,Viet Way Investment Development Trading Company Limited
• Address: 1st Floor, Block C, Waseco Office Building, No, 10 Pho Quang Street, Ward Tan Son Hoa, Ho Chi Minh City
• The ownership ratio: 45,9%
• List of affiliated companies:
1,Vina Trans Da Nang
• Address: 184 Tran Phu Street, Phuoc Ninh Ward, Hai Chau District, Da Nang City
• The ownership ratio: 27,89%
2,VNT Logistics Joint Stock Company
• Address: No, 2 Bich Cau, Quoc Tu Giam Ward, Dong Da District, Hanoi City
• The ownership ratio: 24,87%
3,Thang Long Logistics Service Corporation
• Address: Buoi Residential Group, Di Su Ward, My Hao Town, Hung Yen Province
• The ownership ratio: 22,96%,
4,Mipec Port Joint Stock Company
• Address: Dinh Vu Peninsula, Dinh Vu - Cat Hai Economic Zone, Dong Hai 2 Ward, Hai An District, Hai Phong City
• The ownership ratio: 21,33%
5,Vinh Loc Logistics Corporation
• Address: Lot I,9/1, Road No, 5, Vinh Loc Industrial Park, Binh Hung Hoa B Ward, Binh Tan District, Ho Chi Minh City
• The ownership ratio: 20%

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year
The fiscal year of the Company is from 01 January to 31 December annually,

2. Accounting currency unit
The accounting currency unit is Vietnamese Dong (VND) because the Company's transactions are primarily made in VND,

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System
The Company applies the Vietnamese Accounting Standards and System, which were issued together with the Circular No, 99/2025/TT-BTC dated 27 October 2025 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of Financial Statements,

2. Statement of the compliance with the Accounting Standards and System
The General Director ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No, 99/2025/TT-BTC dated 27 October 2025 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of Financial Statements,

IV. ACCOUNTING POLICIES

1. Accounting convention
All the Financial Statements are prepared on the accrual basis (except for the information related to cash flows),

2. Foreign currency transactions
Transactions denominated in foreign currency are converted using the actual exchange rate applicable on the date the transaction occurs, Exchange rate differences arising from these transactions are recognized as income or expense in the separate statement of income,

Assets and liabilities denominated in foreign currency, and foreign currency deposits in banks as of the date of the separate statement of financial position, are converted using the approximate exchange rate (difference not exceeding +/-1% compared to the average transfer buying/selling rate) of the commercial bank where transactions are regularly conducted as of the date of the separate statement of financial position, The use of approximate exchange rates does not materially affect the financial statements, Exchange rate differences arising from this conversion are recognized as income or expense in the separate statement of financial position,

3. Cash and cash equivalents
Cash includes cash on hand and demand deposits in banks, Cash equivalents are short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date,

4. Financial investments
Held-to-maturity investments

Investments are classified as held-to-maturity investments that the Company intends and is able to hold to maturity, Held-to-maturity investments include term deposits, Held-to-maturity investments are initially recognized at cost including the purchase cost and other transaction costs, After initial recognition, these investments are recorded at recoverable value, Interest from these held-to-maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received, Interests arising prior to the Company's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time,

When there are reliable evidences proving that a part or the whole investment cannot be recovered and the loss are reliably determined, the loss is recognized as financial expenses during the year while the investment value is derecognized,

Investments in subsidiaries

Subsidiary

Subsidiary is an entity that is controlled by the Company, Control is the Company's power to govern the financial and operating policies of an entity so as to obtain benefits from its activities,

Initial recognition

Investments in subsidiaries are initially recognized at costs, including the cost of purchase or capital contributions plus other directly attributable transaction cost, In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time,

Dividends and profits of the periods prior to the purchase of investments are recorded as a decrease in value of such investments, Dividends and profit of the periods after the purchase of investments are recorded into the Company's revenues, Particularly, the dividends paid in form of shares are not recorded as an increase in values, but the increasing quantity is followed up,

Provisions for impairment of investments in subsidiaries

Provisions for impairment of investments in subsidiaries is made when the subsidiaries suffer from losses at the rate equal to the difference between the actual capital invested by investors in subsidiaries and the actual owner's equity multiplying (x) by the Company's rate of capital contribution over the total actual capital invested by investors in subsidiaries, If the subsidiaries are consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements,

Increases/(decreases) in the provisions for impairment of investments in subsidiaries as of the balance sheet date are recorded into "Financial expenses",

5. Receivables

Receivables are recognized at the carrying amounts,

The classification of receivables as trade receivables and other receivables is made according the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company,
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions,

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- As for overdue debts:
  - 30% of the value of debts overdue between more than 6 months and less than 1 year,
  - 50% of the value of debts overdue between 1 year and less than 2 years,

- 70% of the value of debts overdue between 2 years and less than 3 years,
- 100% of the value of debts overdue more than 3 years,

- As for doubtful debts: Allowance is made on the basis of the estimated loss,

Increases/(decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into "General and administration expenses",

6. Prepaid expenses

Prepaid expenses comprise actual expenses arising and relevant to financial performance in several accounting periods,

7. Tangible fixed assets

Tangible fixed assets are determined by their historical costs less accumulated depreciation, Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use, Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets, Those which do not meet the above conditions will be recorded into operation costs during the year,

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year,

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives, The depreciation years applied are as follows:

Fixed assets	Years
Buildings and structures	15
Vehicles	06 - 10
Office equipment	03 - 05

8. Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization,

Initial costs of intangible fixed assets include all the costs paid by the Company to bring the asset to its working condition for its intended use, Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation costs during the year only if these costs are associated with a specific intangible fixed asset and result in future economic benefits expected to be obtained from the use of these assets,

When an intangible fixed asset is sold or disposed, its initial costs and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year,

The Company's intangible fixed asset includes computer software, Purchase price of computer software, which is not a part associated with the relevant hardware, will be capitalized, Initial costs of computer software include all the expenses paid by the Company until the date the software is put into use, Computer software is amortized in accordance with the straight-line method from 3 - 10 years,

9. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received, Accrued expenses are recorded based on reasonable estimates for the amounts payable, The classification of payables as trade payables, accrued expenses, and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company,
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses,
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services,

The payables and accrued expenses are classified as short-term and long-term items in the Balance Sheet on the basis of their remaining term as of the balance sheet date,

10. Capital

Capital is recorded according to the actual amounts invested by the members,

11. Profit distribution

Profit after tax is distributed to the members after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the Board of Members,

The distribution of profits to the members is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of profit such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items,

Profit is recorded as payables upon approval of the Board of Members,

12. Recognition of sales and income

Sales of service provision

Sales of service provision shall be recognized when all of the following conditions are satisfied:

- The amount of sales can be measured reliably, When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided,
- The Company received or shall probably receive the economic benefits associated with the provision of services,
- The stage of completion of the transaction at the end of reporting period can be measured reliably,
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably,

In the case that the services are provided in several accounting periods, the determination of sales is done on the basis of the volume of work done as of the balance sheet date,

Interest

Interest is recorded, based on the term and the actual interest rate applied in each particular period,

13. Revenue deductions

Revenue deductions only include service discounts arising in the same period of service provision, which are adjusted to reduce revenue in the arising period,

In case the service has been provided in previous years, but service discounts only arise this year, revenue is recorded as a reduction according to the following principles:

- If the service discount arises before the issuance of the Financial Statement: record a reduction in revenue on the Financial Statement of this year,
- If the service discount arises after the issuance of the Financial Statement: record a reduction in revenue on the Financial Statement of the following year,

14. Borrowing costs

Borrowing costs are interests and other costs that the Company directly incurs in connection with the borrowing,

Borrowing costs are recorded as an expense when it is incurred, In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset, To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months, Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets,

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset, The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset,

15. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not,

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle, In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected,

16. Corporate income tax

Corporate income tax includes current income tax and deferred income tax,

Current income tax

Current income tax is the tax amount computed based on the taxable income, Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward,

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes, Deferred income tax liabilities are recognized for all the temporary taxable differences, Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used,

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used, Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets, Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date, Deferred income tax is recognized in the Income Statement, In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity,

The Company shall offset deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or
  - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered,

17. Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company, A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects,

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE SEPARATE FINANCIAL STATEMENT

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	116,560,075	175,468,458
Demand deposits in banks	61,513,584,039	70,185,786,866
Cash equivalents (bank deposits of which the principal maturity is under 03 months)	-	-
Total	**61,630,144,114**	**70,361,255,324**

2. Investments

The Company's financial investments include held-to-maturity investments and equity investments in other entities, Information on the Company's financial investments is as follows:

2a. Stock trading

		Beginning balance	
Stock code	**Company name**	**Cost**	**Fair value**
CDN	Da Nang Port Joint Stock Company	1,885,880,750	1,911,490,000
PDN	Dong Nai Port Joint Stock Company	4,721,304,875	6,026,195,000
VFC	Vinafco Joint Stock Corporation	7,124,466,750	7,605,960,000
SCS	Sai Gon Cargo Service Corporation	2,624,052,375	2,441,500,000

CLX	Cho Lon Investment And Import Export Corporation	954,822,500	923,520,000
	Total	**17,310,527,250**	**18,908,665,000**

Stock code	Company name	Ending balance Cost	Fair value
CDN	Da Nang Port Joint Stock Company		
PDN	Dong Nai Port Joint Stock Company		
VFC	Vinafco Joint Stock Corporation	*7,124,466,750*	*8,016,240,000*
SCS	Sai Gon Cargo Service Corporation	*3,339,252,375*	*3,009,160,000*
CLX	Cho Lon Investment And Import Export Corporation	*3,361,682,500*	*3,185,490,000*
	Total	**13,825,401,625**	**14,210,890,000**

2b. Short-term investments

	Ending balance	Beginning balance
Bank deposits of which the principal maturity is 06-12 months	164,332,900,000	119,807,900,000
Total	**164,332,900,000**	**119,807,900,000**

2c, *Long-term investments*

	Ending balance		Beginning balance	
	Original costs	Allowance	Costs	Allowance
Investments in subsidiaries	***42,418,000,000***		***42,418,000,000***	
Vector Aviation Company Limited	40,500,000,000	-	40,500,000,000	-
SFS Vietnam Global Logistics Co,, Ltd	1,000,000,000	-	1,000,000,000	-
Viet Way Investment Development Trading Company Limited	918,000,000	-	918,000,000	-
Investments in associates	***448,593,630,576***	***(142,800,235,023)***	***448,593,630,576***	***(142,209,420,349)***
Mipec Port Joint Stock Company	305,853,772,500	(142,780,145,271)	305,853,772,500	(142,209,420,349)
VNT Logistics Joint Stock Company	58,247,948,076	-	58,247,948,076	-
Thang Long Logistics Service Corporation	52,963,110,000	-	52,963,110,000	-
Vinh Loc Logistics Corporation	14,400,000,000	(20,089,752)	14,400,000,000	-
Vina Trans Da Nang	17,128,800,000	-	17,128,800,000	-
Investments in other entities	***50,204,623,606***	-	***38,260,235,681***	-
Konoike Vinatrans Logistics Co,,Ltd	4,917,335,327	-	4,917,335,327	-
Kintetsu World Express Vietnam Co,, Ltd	4,246,950,000	-	4,246,950,000	-
Logistics Vinalink Joint Stock Company	21,839,032,654	-	28,369,800,354	-
Vina Vinatrans Trucking Company Limited	726,150,000	-	726,150,000	-
DaNang Port Joint Stock Company	3,410,910,750	-	-	-
DongNai Port Joint Stock Company	15,064,244,875	-	-	-
Total	**541,216,254,182**	**(142,800,235,023)**	**529,271,866,257**	**(142,209,420,349)**

Fluctuations in provisions for investments in other entities is as follows:

	For the period ended 06/30/2026
Beginning balance	142,209,420,349
Additional extraction	590,814,674
Ending balance	**142,800,235,023**

3. Short-term trade receivables

	Ending balance	Beginning balance
Henkel Adhesive Technologies Vietnam Co,, Ltd	*11,367,096,121*	*11,005,533,728*
Hoa Binh Trading & Development JSC	*5,065,546,768*	*8,098,515,270*
Receivables from related parties	31,539,667,716	28,358,964,396
Other parties	334,114,925	292,972,947
Total	**48,306,425,530**	**47,755,986,341**

Fluctuations in allowances for doubtful debts are as follows:

	For the period ended 06/30/2026
Beginning balance	**4,413,458,465**
Additional extraction	(42,522,205)
Ending balance	**4,370,936,260**

4. Short-term prepayments to suppliers

	Ending balance	Beginning balance
Cargomind (Ukraine) LLC	*217,906,948*	*218,761,225*
Lua Viet Tours Limited Liability company	*228,000,000*	-
Other parties	*481,977,459*	*689,915,254*
Total	**927,884,407**	**908,676,479,00**

5. Receivables for short-term loans

	Ending balance	Beginning balance

6. Other receivables

6a. Other short-term receivables

	Ending balance	Beginning balance
Payment on behalf	4,606,001,496	11,556,924,834
Interest income from deposits and loans	2,929,233,923	914,028,625
Short-term Deposits	1,517,000,000	1,226,000,000
Advance for employees	491,646,349	576,374,839
Other recevables		81,832,297
Receivables from related parties	40,500,000,000	-
Total	**50,043,881,768**	**14,355,160,595**

6b. Other long-term receivables

	Ending balance	Beginning balance
Long-term Deposits	*498,134,892*	*498,134,892*
Receivables from related parties	572,832,000	572,832,000
Total	**1,070,966,892**	**1,070,966,892**

7. Inventories

	Ending balance		Beginning balance	
	Costs	Provision	Costs	Provision
Work in progress	3,321,684,576	-	2,966,013,224	-
Total	**3,321,684,576**	**-**	**2,966,013,224**	**-**

8. Prepaid expenses

8a. Short-term prepaid expenses

	Ending balance	Beginning balance
Expenses of tools	77,777,689	76,537,059
Other short-term prepaid expenses	69,473,957	176,041,201
Total	**147,251,646**	**252,578,260**

8b. Long-term prepaid expenses

	Ending balance	Beginning balance
Tools	150,200,050	207,155,719
Other long-term prepaid expenses	726,408,437	1,304,384,565
Total	**876,608,487**	**1,511,540,284**

9. Tangible fixed assets

	Buildings and structures	Vehicles	Office equipment	Total
Historical costs				
Beginning balance	**7,091,625,550**	**4,391,022,691**	**2,320,405,409**	**13,803,053,650**
New purchase				
Disposal				
Ending balance	**7,091,625,550**	**4,391,022,691**	**2,320,405,409**	**13,803,053,650**
In which:				
Fully depreciated	-	-	-	-
Assets waiting for liquidation	*7,091,625,550*	-	-	*7,091,625,550*
Accumulated depreciation				
Beginning balance	**(7,091,625,550)**	**(3,302,883,920)**	**(1,641,549,973)**	**(12,036,059,44)**
Depreciation for the year		(136,414,000)	(230,520,346)	(366,934,346)
Disposal				
Ending balance	**(7,091,625,550)**	**(3,439,297,920)**	**(1,872,070,319)**	**(12,402,993,78)**
Net carrying amount				
Beginning balance		1,088,138,771	678,855,436	1,766,994,207
Ending balance	**-**	**951,724,771**	**514,107,090**	**1,465,831,861**
In which:				
Assets temporarily not in use	-	-	-	-
Assets waiting for liquidation	-	-	-	-

10. Intangible fixed assets

	Computer software
Historical costs	
Beginning balance	2,195,011,679
Ending balance	**2,195,011,679**
In which:	
Fully depreciated	1,814,011,679
Accumulated depreciation	
Beginning balance	(2,017,211,679)
Depreciation for the year	(48,550,632)
Ending balance	**(2,065,762,311)**
Net carrying amount	
Beginning balance	**177,800,000**
Ending balance	**372,910,768**
In which:	
Assets temporarily not in use	-
Assets waiting for liquidation	-

11. Short-term trade payables

	Ending balance	Beginning balance
Cotalia S,R,L	566,572,886	2,078,105,649
Saigon Newport One Member Limited Liability Corporation	*8,458,397*	8,737,296,246
MPG TRANSITOS SAU	*1,045,579,965*	*307,267,521*
POLIMEX FORWARDING CORP	*900,830,268*	*423,005,100*
Payables to other suppliers	*4,467,408,082*	5,745,682,485
Payables to related party	1,260,991,833	835,043,160
Total	**8,249,841,431**	**17,396,127,540**

The Company has no outstanding trade payables,

12. Short-term advances from customers

	Ending balance	Beginning balance
Other parties	1,144,232,753	584,968,210
Total	**1,144,232,753**	**584,968,210**

13. Taxes and other obligations to the State Budget

a. Tax payables:

	Ending balance	Receivable/ payable during the period	Payment during the period	Net-off during the period	Beginning balance
VAT	406,366,592	4,591,621,025	1,551,496,785	3,254,274,543	192,216,289
CIT	5,814,695,396	4,474,376,930	5,814,695,396		4,474,376,930
PIT	224,402,852	1,768,881,571	1,383,197,633		610,086,790
FCT	3,049,872,381	18,641,777,615	16,973,063,530		4,718,586,466
Total	**9,495,337,221**	**29,476,657,141**	**25,722,453,344**	**3,254,274,543**	**9,995,266,475**

b. Tax receivables:

	Ending balance	Receivable/ payable during the period	Payment during the period	Net-off during the period	Beginning balance
VAT to be reclaimed	16,963,623	3,271,482,815	3,258,230,910		30,215,528
CIT				-	-
FCT					
Land lease	3,438,063,480				3,438,063,480
Other	1,000,000				1,000,000
Total	**3,456,027,103**	**3,271,482,815**	**3,258,230,910**		**3,469,279,008**

The current corporate income tax rate applied is 20% on taxable income, Estimated corporate income tax payable during the year is as follows:

c. Current corporate income tax expense

	Current period
Accounting profit before tax	**61,848,579,042**
At CIT rate applicable to the Company	12,369,715,808
Adjustments:	
Non-deductible expenses	764,532,072
Dividend received, share profit	(8,813,308,640)
Other adjustment	153,437,689
CIT expense	**4,474,376,930**

d. Deferred income tax

The Company recognizes deferred corporate income tax assets in respect of the following deductible temporary differences:

	Separate balance sheet		Separate income statement	
	Ending balance	Beginning balance	Current year	Previous year
Provision for diminution in value of long-term investments	142,780,145,271	142,209,420,349		
Deferred tax assets (*)	28,556,029,054	28,441,884,070		-
Deferred income tax income			28,556,029,054	-

(*) Provision for long-term investment in Mipec Port Joint Stock Company,

14. Payables to employees

	Ending balance	Beginning balance
Payables to employees	44,288,774	2,813,200,368
Total	**44,288,774**	**2,813,200,368**

15. Short-term accrued expenses

	Ending balance	Beginning balance
Expenses of logistic service	4,324,794,364	3,467,116,448

	Ending balance	Beginning balance
Productivity-based salary	2,137,442,889	3,203,312,218
Others	2,961,888,717	1,101,533,942
Total	**9,424,125,970**	**7,771,962,608**

16. Other short-term payables

	Ending balance	Beginning balance
Receipt &payment on behalf of shipping agency - Pan	65,702,971,568	58,552,452,896
Receipt&payment on behalf of Others	40,796,604,254	31,610,345,153
Deposits	6,020,000,000	2,334,416,800
Others	66,371,090	1,967,594,457
Payables to related party	338,841,647	234,156,562
Total	**112,924,788,559**	**94,698,965,868**

17. Short-term loan and finance lease

	Beginning balance	Increase in year	Decrease in year	Ending balance
Loans from banks	4,379,686,931	34,159,868,619	(20,934,153,221)	17,605,402,329

The Group obtained short-term from Shinhan bank loans to finance its working capital requirements,

18. Bonus and welfare fund

	Beginning balance	Appropriation from profit	Utilization in year	Ending balance
Reward Fund	928,010,726			928,010,726
Welfare fund	948,879,344			948,879,344
Operating fund and bonus fund of the Board of Directors, Board of Supervisors	121,797,977	1,300,000,000	(713,866,679)	707,931,298
Total	**1,998,688,047**	**1,300,000,000**	**(713,866,679)**	**2,584,821,368**

19. *Owners' equity*

19a. *Increase and decrease in owners' equity*

	Share capital	Share premium	Treasury shares	Investment and development fund	Undistributed earnings	Total
Previous year						
Beginning balance	**317,158,800,000**	**30,146,050,000**	**(155,000,000)**	**15,518,000,000**	**140,472,707,207**	**503,140,557,207**
Net profit for the year	-	-	-	-	99,063,373,472	99,063,373,472
Dividend declared	-	-	-	-	(47,550,570,000)	(47,550,570,000)
Appropriated to funds	-	-	-	-	(1,000,000,000)	(1,000,000,000)
Ending balance	**317,158,800,000**	**30,146,050,000**	**(155,000,000)**	**15,518,000,000**	**190,985,510,679**	**553,653,360,679**
Current period						
Beginning balance	317,158,800,000	30,146,050,000	(155,000,000)	15,518,000,000	190,985,510,679	553,653,360,679
Net profit for the year					57,488,347,096	**57,488,347,096**
Appropriated to funds (**)					(47,550,570,000)	**(47,550,570,000)**
Dividend declared (*)					(1,300,000,000)	**(1,300,000,000)**
Ending balance	**317,158,800,000**	**30,146,050,000**	**(155,000,000)**	**15,518,000,000**	**199,623,287,775**	**562,291,137,775**

(*) Resolution No, 01/2026/NQ,DHDCD-VNF dated 17 April 2026 of the Annual General Meeting of Shareholders approved the dividend payment for 2025 of 15% (equivalent to VND 1,500/share) on the charter capital of VND317,158,800,000 and paid in cash,

(**) Resolution No, 01/2026/NQ,DHDCD-VNF dated 17 April 2026 of the Annual General Meeting of Shareholders approved the allocation of VND1,300,000,000 from undistributed earnings in 2025 to the Board of Directors and Supervision Board's operating fund

19b. Details of capital contribution of the owners

Shareholders	*As per the Business Registration Certificate*			*Contributed share capital*
	Ordinary shares	*VND*	*% owners*	*Ordinary shares*
Transimex Corporation	19,351,981	193,519,810,000	61,02	193,519,810,000
Conasi Property Management and Development Joint Stock Company	4,158,944	41,589,440,000	13,11	41,589,440,000
Vinatrans International Freight Forwarders Company	3,447,360	34,473,600,000	10,87	34,473,600,000
Treasury shares	15,500	155,000,000	0,05	155,000,000
Other shareholders	4,742,095	47,420,950,000	14,95	47,420,950,000
Total	**31,715,880**	**317,158,800,000**	**100,00**	**317,158,800,000**

19c. Shares

	Ending balance	**Beginning balance**
Number of shares registered to be issued	31,715,880	31,715,880
Number of shares sold to the public	31,715,880	31,715,880
- *Common shares*	*31,715,880*	*31,715,880*
- *Preferred shares*	-	-
Number of shares repurchased	*(15,500)*	*(15,500)*
- *Common shares*	*(15,500)*	*(15,500)*
- *Preferred shares*	-	-
Number of outstanding shares	31,700,380	31,700,380
- *Common shares*	*31,700,380*	*31,700,380*
- *Preferred shares*	-	-

Face value per outstanding share: VND 10,000

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

1. Sales

	For the period ended	
	06/30/2026	**06/30/2025**
Revenue from freight and logistic services	111,339,104,364	117,923,002,720
Revenue from warehouse rental	4,032,467,630	5,182,990,323
Total	**115,371,571,994**	**123,105,993,043**

2. Cost of good sales

	For the period ended	
	06/30/2026	**06/30/2025**
Cost of logistic services	85,548,010,885	99,135,096,952
Cost of warehouse rental	2,668,881,889	5,419,920,884
Total	**88,216,892,774**	**104,555,017,836**

3. Financial income

	For the period ended	
	06/30/2026	**06/30/2025**
Dividend	44,066,543,200	49,104,020,800
Interest income	5,811,336,386	2,463,862,200
Foreign exchange gains	765,160,439	1,318,218,743
Unrealise gains	560,284,791	2,052,935,647
Other	1,152,081,297	753,424,658
Total	**52,355,406,113**	**55,692,462,048**

4. Financial expenses

	For the period ended	
	06/30/2026	**06/30/2025**
Interest expense	423,872,221	
Foreign exchange loss	52,007,021	3,434,083,670
Provision for diluted investment	590,814,674	6,708,122,208
Unrealise loss	252,744,267	
Other	57,690,751	8,941,650
Total	**1,377,128,934**	**10,151,147,528**

5. Selling Expenses

	For the period ended	
	06/30/2026	**06/30/2025**
Staff costs	6,287,570,758	623,592,639
Other expenses	176,756,009	
Total	**6,464,326,767**	**623,592,639**

6. General and administration expenses

	For the period ended	
	06/30/2026	**06/30/2025**
Staff costs	3,936,264,232	2,906,898,840
Depreciation and amortization	381,664,888	315,408,966
Provision	(42,522,205)	(54,831,929)
Taxes, fees and charges		
Other expenses	5,498,650,469	3,199,368,953
Total	**9,774,057,384**	**6,366,844,830**

7. Other income

	For the period ended	
	06/30/2026	**06/30/2025**
Income from disposal of tools, equipment and fixed assets		
Land rent reduction		
Other income	3,017,028	808,211,538
Total	**3,017,028**	**808,211,538**

8. Other expenses

	For the period ended	
	06/30/2026	**06/30/2025**
Other expenses	49,010,234	140,917,257
Total	**49,010,234**	**140,917,257**

9. Off Balance Sheet

	For the period ended	
	06/30/2026	**06/30/2025**
United States Dollar (USD)	122,233.09	240,942.61
Cộng	**122,233.09**	**240,942.61**

VI. OTHER DISCLOSURES/

The Company's related parties include the key managers, their related individuals and other related parties, Other related parties of the Company include:

Related parties	**Relationship**
Transimex Corporation	Parent
The Foreign trade Freight forwarding and Warehousing JSC	Shareholder
Conasi Property Management and Development JSC	Shareholder
Vector International Aviation Service Co,, Ltd	Direct subsidiary
Viet Way Investment Development Trading Co,, Ltd	Direct subsidiary
SFS Viet Nam Global Logistics Co,, Ltd	Direct subsidiary
Vinh Loc Logistics Corporation	Associate
VNT Logistics Joint Stock Company	Associate
Thang Long Logistics Service Corporation	Associate
Vina Trans Da Nang	Associate
Mipec Port Joint Stock Company	Associate
Vinaprint Corporation	Company of Member of theBoard of Directors ("BOD")
MACS Shipping Corporation	Company of Member of BOD
Transimex Port Corporation	Fellow group subsidiary
Transportation and Trading Services JSC	Fellow group subsidiary
Transimex Distribution Center Co,, Ltd	Fellow group subsidiary
Transimex Hi Tech Park Logistics Co,, Ltd	Fellow group subsidiary
Transimex Logistics Corporation	Fellow group subsidiary

Transimex Shipping Corporation	Company of Member of Board of Directors ("BOD")
Konoike Vinatrans Logistics Co,, Ltd	Company of Member of BOD
Transimex Property Company Limited	Fellow group subsidiary
Seafood Specialties Joint Stock Compan	Company of Member of Board of Directors ("BOD")
Phu Nhuan Trading Joint Stock Company	Company of Member of Board of Directors ("BOD")
Vinalink Logistics Joint Stock Company	Other investment of the Company
Kintetsu World Express Vietnam Co,, Ltd	Company of Member of BOD
Mr, Nguyen Bich Lan	Chairman of BOD
Mr, Le Duy Hiep	Member of BOD
Mr, Le Van Hung	Member of BOD
Mr, Vu Chinh	Independent Member of BOD
Mr, Nguyen Quang Trung	Member of BOD
Mr, Nguyen Anh Minh	Member of BODcum General Director
Mr, Ha Minh Huan	Member of BOD
Mr, Nguyen Ngoc Nhien	Deputy General Director
Mr, Pham Xuan Quang	Member of the Supervision Board
Ms, Tran Thi Van Tho	Member of the Supervision Board
Ms, Bui Tuan Ngoc	Chairman of Parent and advisor of BOD
Ms, Nguyen Thi Thai Nhi	Company Secretary; Person in charge of corporate governance
Ms, Bui Thi Huong	Secretary

Significant transactions with related parties during the year were as follows:

	For the period ended	
	06/30/2026	**12/31/2025**
Sales of goods and services		
Konoike Vinatrans Logistics Co,, Ltd	2,768,194,850	5,493,426,577
Vinaprint Corporation	474,000,000	948,000,000
Transimex Corporation	-	32,664,674
Kintetsu World Express Vietnam Co,, Ltd	9,546,472	664,665,000
Transimex Logistics Corporation	89,715,609	282,890,536
VNT Logistics Joint Stock Company	-	-
Vector International Aviation Service Co,, Ltd	-	26,450,500
SFS Viet Nam Global Logistics Co,, Ltd	101,276,214	131,086,467
Transimex Distribution Center Co,, Ltd	11,484,910	-
The Foreign trade Freight forwarding and Warehousing JSC	65,795,396	-
Vinalink Logistics Joint Stock Company	14,776,474	-
Kintetsu World Express Vietnam Co,, Ltd Hanoi Branch	304,300,000	-
Transimex Joint Stock Company - Hanoi Branch	327,970,161	-
Konoike Vinatrans Logistics Co,, Ltd Hai Phong Branch	-	-
Vinalink Hai Phong	55,268,636	-

Total	**4,222,328,722**	**7,579,183,754**
Purchases of services		
Transportation and Trading Services JSC	151,318,267	301,383,386
The Foreign trade Freight forwarding and Warehousing JSC	-	52,600,000
Konoike Vinatrans Logistics Co,, Ltd	2,729,088	1,702,384,134
Vinalink Logistics Joint Stock Company	1,220,837,185	356,019,949
Transimex Corporation	190,786,931	1,545,055,852
MACS Shipping Corporation	172,658,680	143,772,584
Kintetsu World Express Vietnam Co,, Ltd	9,604,564	8,508,209
Transimex Logistics Corporation	1,650,829,143	3,585,826,247
Transimex Property Company Limited	1,152,768,678	2,306,608,492
Transimex Hi Tech Park Logistics Co,, Ltd	17,315,659	248,466,030
Transimex Port Corporation	20,261,753	100,612,110
Vina Trans Da Nang	22,900,000	104,134,002
Thang Long Logistics Service Corporation	419,688,800	678,560,375
Transimex Distribution Center Co,, Ltd	328,452,450	973,834,795
VNT Logistics Joint Stock Company	-	-
Vector International Aviation Service Co,, Ltd	-	391,518,835
SFS Viet Nam Global Logistics Co,, Ltd	36,849,464	45,683,987
Vector International Aviation Service Co., Ltd	-	-
Branch of Vector International Aviation Services Co., Ltd. in Da Nang	355,768,170	-
Branch of Vector International Aviation Services Co., Ltd. in Hanoi	3,413,158	-
Transimex Joint Stock Company - Hanoi Branch	235,890,000	-
Konoike Vinatrans Logistics Co,, Ltd Branch	480,288,793	-
Seafood Specialties Joint Stock Compan	47,370,000	-
Phu Nhuan Trading Joint Stock Company	15,614,359	-
Branch of Phu Nhuan Trading Joint Stock Company - Hoa Vien Tri Ky Restaurant	75,631,010	-
Transimex Shipping Corporation	23,611,111	-
Branch of Vinalink Logistics Corporation in Hai Phong	31,058,318	-
Kintetsu World Express Vietnam Branch	787,037	-
Total	**6,666,432,618**	**12,544,968,987**
Salary of Chairman of BOD and management during the period was as follows:		
Mr. Nguyen Bich Lan	531,223,396	1,018,044,882
Ms. Bui Tuan Ngoc	66,666,666	139,652,777
Mr. Le Duy Hiep	46,666,668	93,333,336
Mr. Le Van Hung	46,666,668	93,333,336
Mr. Nguyen Hoang Hai	-	77,777,780
Mr. Nguyen Quang Trung	46,666,668	93,333,336
Mr. Vu Chinh	46,666,668	93,333,336

Mr. Nguyen Anh Minh	458,812,568	878,480,236
Mr. Ha Minh Huan	46,666,668	9,236,111
Mr. Nguyen Ngoc Nhien	40,000,000	120,000,000
Mr. Vo Thanh Dong	46,666,668	93,333,336
Mr. Pham Xuan Quang	33,333,336	66,666,672
Ms. Do Thi Linh	-	26,666,664
Ms. Tran Thi Van Tho	27,777,780	66,666,672
Ms. Nguyen Thi Thai Nhi	16,879,431	-
Ms. Bui Thi Huong	3,120,567	13,333,332
Total	**1,457,813,752**	**2,883,191,806**

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

	For the period ended	
	06/30/2026	**12/31/2025**
Short-term trade receivables		
Konoike Vinatrans Logistics Co,, Ltd	-	3,479,528
Vinaprint Corporation	-	85,320,000
Kintetsu World Express Vietnam Co,, Ltd Hanoi Branch	204,314,400	202,089,600
Transimex Logistics Corporation	1,924,720	2,083,819
Transimex Joint Stock Company - Hanoi Branch	124,605,584	-
SFS Viet Nam Global Logistics Co,, Ltd	3,270,221	-
Total	**334,114,925**	**292,972,947**
Short-term trade payables		
The Foreign trade Freight forwarding and Warehousing JSC	-	56,808,000
Konoike Vinatrans Logistics Co,, Ltd Branch	109,828,480	84,018,600
Vinalink Logistics Joint Stock Company	150,168,060	82,055,301
Transimex Corporation	32,844,055	13,381,333
Transimex Joint Stock Company - Hanoi Branch	35,272,800	20,898,000
Vector International Aviation Service Co,, Ltd	-	-
Transimex Logistics Corporation	390,715,404	411,757,920
Transimex Property Company Limited	29,302,174	28,798,520
Transimex Port Corporation	-	12,991,396
Vina Trans Da Nang	21,276,000	13,427,243
Thang Long Logistics Service Corporation	127,834,659	47,939,985
Transimex Distribution Center Co,, Ltd	62,781,016	62,966,862
Phu Nhuan Trading Joint Stock Company	1,201,000	-
SFS Viet Nam Global Logistics Co,, Ltd	998,185	-
Vector International Aviation Service Co,, Ltd	298,770,000	-

Total	**1,260,991,833**	**835,043,160**

Other short-term payables		
The Foreign trade Freight forwarding and Warehousing JSC	-	18,990,000
Konoike Vinatrans Logistics Co,, Ltd Branch	83,397,950	125,444,980
Konoike Vinatrans Logistics Co,, Ltd HaiDuong Branch		2,000,000
Vinalink Logistics Joint Stock Company	137,326,998	42,946,656
Branch of Vinalink Logistics Corporation in Hai Phong	-	32,000,000
Transimex Joint Stock Company - Hanoi Branch	40,000,000	1,968,400
Transimex Logistics Corporation	78,116,699	106,743,182
Total	**338,841,647**	**330,093,218**

Other long-term receivables		
Transportation and Trading Services JSC	69,120,000	69,120,000
Transimex Property Company Limited	503,712,000	503,712,000
Total	**572,832,000**	**572,832,000**

Ho Chi Minh City, Viet Nam...29..July.. 2026

CÔNG TY CỔ PHẦN VINAFREIGHT
M.S.D.N:0302511219-C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

Phan Thi Ngoan	Vo Thi Nga	Nguyen Anh Minh
Preparer	**Chief Accountant**	**General Director**