

CÔNG TY CP VIMC LOGISTICS
VIMC LOGISTICS JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

Số / No.: 37/VLG - CBTT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hà Nội, ngày 17 tháng 07 năm 2026
Hanoi, July 17, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH/
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

To: Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần VIMC Logistics thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 2/2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/ Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, VIMC Logistics Joint Stock Company hereby discloses its Financial Statements for the second Quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/ Name of organization: CÔNG TY CỔ PHẦN VIMC LOGISTICS/ VIMC LOGISTICS JOINT STOCK COMPANY

- Mã chứng khoán/ Stock code: VLG
- Địa chỉ/ Address: Phòng 806, tòa nhà Ocean Park, số 1 Đào Duy Anh, phường Kim Liên, thành phố Hà Nội, Việt Nam/ Room 806, Ocean Park Building, No.1 Dao Duy Anh Street, Kim Lien Ward, Hanoi City, Viet Nam
- Điện thoại liên hệ/Tel: 04-35772047/48 Fax: 04-35772046
- Email: info@vimclogistics.vn Website: vimclogistics.com

2. Nội dung thông tin công bố/ *Disclosed information:*

- BCTC quý 2/2026/ *Financial Statements for the second Quarter of 2026*

☒ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statements (applicable to listed companies without subsidiaries and without dependent accounting units);*

☐ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (applicable to listed companies with subsidiaries);*

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ *Combined Financial Statements (applicable to listed companies having dependent accounting units with separate accounting systems)*

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring explanation*

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC đã được soát xét/kiểm toán năm 2026)/ *The auditing organization issues an opinion other than an unqualified opinion on the financial statements (applicable to reviewed/audited financial statements for 2026):*

☐ Có/ Yes

☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document if "Yes" is selected:*

☐ Có/ Yes

☐ Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2026)/ *Profit after tax in the reporting period differs by 5% or more before and after audit, or changes from loss to profit or vice versa (applicable to audited financial statements for 2026):*

☐ Có/ Yes

☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document if "Yes" is selected:*

☐ Có/ Yes

☐ Không/ No



+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:*

☐ Có/ Yes

☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document if "Yes" is selected:*

☒ Có/ Yes

☐ Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Profit after tax in the reporting period is a loss, or changes from profit in the same period of the previous year to loss in this period, or vice versa:*

☐ Có/ Yes

☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document if "Yes" is selected:*

☐ Có/ Yes

☐ Không/ No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 17/07/2026 tại đường dẫn/ *This information was disclosed on the Company's website on July 17, 2026 at: vimclogistics.com*

Tài liệu đính kèm/
Attached documents:
BCTC Q2/2026
/ *Financial Statements for*
the second Quarter of 2026

Đại diện tổ chức / For and on behalf of the Organization

Người Ủy quyền Công bố thông tin
Authorized Person for Information Disclosure



Vũ Thị Thanh Nhân

VIETNAM MARITIME CORPORATION
VIMC LOGISTICS JOINT STOCK COMPANY

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FINANCIAL STATEMENT

QUARTER II OF 2026

Statement of Financial Position
Profit and Loss Statement
Cash Flow Statement
Notes to the Financial Statements

Form B 01 – DN
Form B 02 – DN
Form B 03 – DN
Form B 09 – DN

Hanoi, 16 July 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Items	Code	Note	Closing Balance	Opening Balance
A- CURRENT ASSETS	100		226,578,357,247	210,374,071,924
I. Cash and cash equivalents	110	3	13,495,090,839	32,246,306,208
1. Cash	111		13,495,090,839	32,246,306,208
2. Cash and cash equivalents	112		-	-
II. Short-term financial investments	120		13,439,671,145	14,612,871,232
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities	122		-	-
3. Held-to-maturity investments	123	4	13,439,671,145	14,612,871,232
4. Allowance for short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Allowance for impairment losses on other short-term investments	126		-	-
III. Short-term receivables	130		184,414,496,057	155,293,296,510
1. Short-term trade receivables	131	5	136,202,816,162	107,026,651,759
2. Short-term prepayments to suppliers	132	6	4,587,451,255	5,695,487,792
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135	7	54,288,392,847	53,967,971,166
6. Short-term allowances for doubtful debts	136	8	(10,664,164,207)	(11,396,814,207)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		-	-
1. Inventories	141		-	-
2. Allowances for decline in value of inventories	149		-	-
V. Short-term biological assets	150		-	-
1. Livestock raised for short-term, single-use products	151		-	-
2. Seasonal crops or crops for short-term, single-use production	152		-	-
3. Provision for impairment of short-term biological assets	153		-	-
V. Other current assets	160		15,229,099,206	8,221,597,974
1. Short-term deferred expenses	161	9	422,237,807	236,289,668
2. Deductible VAT	162		14,745,597,825	7,812,772,890
3. Taxes and other receivables from government budget	163	14	61,263,574	172,535,416
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-
B. LONG-TERM ASSETS	200		60,936,386,639	62,564,222,372
I. Long-term receivables	210		11,856,579,104	11,856,579,104
1. Long-term trade receivables	211		-	-
2. Long-term repayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	7	11,856,579,104	11,856,579,104
6. Long-term allowances for doubtful debts	216		-	-

Items	Code	Note	Closing Balance	Opening Balance
II. Fixed assets	220		34,827,681,295	36,946,621,597
1. Tangible fixed assets	221	10	34,827,681,295	36,946,621,597
- Historical costs	222		113,057,526,814	117,288,102,522
- Accumulated depreciation	223		(78,229,845,519)	(80,341,480,925)
2. Finance lease fixed assets	224		-	-
- Historical costs	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227		-	-
- Historical costs	228		-	-
- Accumulated depreciation	229		-	-
III. Livestock for periodic production	230		-	-
1. Livestock for periodic production	231		-	-
a) Immature livestock for periodic production	232		-	-
b) Mature livestock for periodic production	233		-	-
- Historical costs	234		-	-
- Accumulated depreciation	235		-	-
2. Livestock for long-term, single-use production	236		-	-
3. Seasonal crops or crops for long-term, single-use production	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
IV. Investment properties	240		-	-
- Historical costs	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term assets in progress	250		1,241,512,034	1,241,512,034
1. Long-term work in progress	251		-	-
2. Construction in progress	252	11	1,241,512,034	1,241,512,034
VI. Long-term investments	260	12	11,432,820,000	11,432,820,000
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		11,432,820,000	11,432,820,000
3. Investments in equity of other entities	263		1,000,000,000	1,000,000,000
4. Allowances for long-term investments	264		(1,000,000,000)	(1,000,000,000)
5. Held to maturity investments	265		-	-
6. Allowance for long-term held-to-maturity investments due at maturity	266		-	-
VI. Other long-term assets	270		1,577,794,206	1,086,689,637
1. Long-term deferred expenses	271	9	1,577,794,206	1,086,689,637
2. Deferred income tax assets	272		-	-
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	280		287,514,743,886	272,938,294,296
C. LIABILITIES	300		122,382,952,985	105,146,166,131
I. Short-term liabilities	310		122,382,952,985	105,146,166,131
1. Short-term trade payables	311	13	102,300,775,433	92,171,630,095
2. Short-term prepayments from customers	312	14	775,968,112	2,003,280,841
3. Dividends and profit payable	313	15	8,612,666,662	4,643,187,662
4. Taxes and other payables to government budget	314	16	639,065,566	687,705,514
5. Payables to employees	315		1,773,742,475	1,509,899,529
6. Short-term accrued expenses	316	17	2,720,451,901	503,738,243
7. Short-term intra-company payables	317		-	-

Items	Code	Note	Closing Balance	Opening Balance
8. Payables under schedule of construction contract	318		-	-
9. Short-term unearned revenues	319	18	54,000,000	-
10. Other short-term payments	320	19	3,826,943,649	3,583,383,900
11. Short-term borrowings and finance lease liabilities	321		-	-
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		1,679,339,187	43,340,347
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325		-	-
II. Long-term liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term repayments from customers	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenues	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund			-	-
D- OWNER'S EQUITY	400	20	165,131,790,901	167,792,128,165
1. Contributed capital	411		142,121,300,000	142,121,300,000
- Ordinary shares with voting rights	411a		142,121,300,000	142,121,300,000
- Preference shares	411b		-	-
2. Capital surplus	412		-	-
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares	415		(500,000,000)	(500,000,000)
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		19,693,185,321	19,693,185,321
9. Enterprise reorganization assistance fund	419		-	-
10. Retained earnings	420		3,817,305,580	6,477,642,844
- Retained earnings brought forward	420a		-	-
- Retained earnings for the current period	420b		3,817,305,580	6,477,642,844
TOTAL RESOURCES	440		287,514,743,886	272,938,294,296

Prepared on 16 July 2026

Prepared by



Nguyen Thi Tam

Accountant



Vu Doan Tuyet Ngan

General Director



Dinh Thi Viet Ha

VIMC LOGISTICS JOINT STOCK COMPANY

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam

INTERIM FINANCIAL REPORT

Second quarter of the fiscal year ended 31 December 2026

Form B02-DN

(Promulgated with Circular 99/2025/TT-BTC, 27 Oct 2025 by the Ministry of Finance)

INTERIM PROFIT AND LOSS STATEMENT

(Full form)

The second quarter of the fiscal year ends on 31 December 2026

		Unit: VND				
		Accumulated from the beginning of the year to the end of this quarter				
		This Year				
		Last year				
ITEMS	Code	Note	Quarter II/2026	Quarter II/2025	This Year	Last year
1. Gross sales of merchandise and services	01	22	152,385,455,769	102,715,336,638	262,135,606,193	162,823,253,390
2. Revenue deductions	02		-	-	-	-
3. Net sales of merchandise and services	10		152,385,455,769	102,715,336,638	262,135,606,193	162,823,253,390
4. Cost of goods sold	11	23	148,412,421,971	98,671,668,613	254,724,218,580	156,475,012,686
5. Gross profit from sales of merchandise and services	20		3,973,033,798	4,043,668,025	7,411,387,613	6,348,240,704
6. Gain/Loss from sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	24	403,368,080	480,620,718	740,020,798	1,113,438,543
8. Financial expenses	23	25	15,933,654	1,684,323	20,694,068	16,583,604
- In which: Interest expense	24		-	-	-	-
9. Share of profit from joint ventures and associates	2x		-	-	-	-
10. Selling expenses	25		-	-	-	-
11. General and administrative expenses	26	26	1,626,643,092	1,730,792,198	3,962,197,250	3,300,531,788
12. Net profits from operating activities	30		2,733,825,132	2,791,812,222	4,168,517,093	4,144,563,855
13. Other income	31	27	499,632,321		499,632,321	49,286,000
14. Other expenses	32	28	2,500,000	-	4,500,000	-
15. Profit from other activities	40		497,132,321	-	495,132,321	49,286,000
16. Net profit before tax	50		3,230,957,453	2,791,812,222	4,663,649,414	4,193,849,855
17. Current corporate income tax expense	51	29	551,683,442	489,116,568	846,343,834	775,126,554
18. Deferred corporate income tax expenses	52		-	-	-	-
19. Net profit after tax	60		2,679,274,011	2,302,695,654	3,817,305,580	3,418,723,301
20. Basic earnings per share	70	30	189	163	270	241
21. Diluted earnings per share	71		-	-	-	-

VIMC LOGISTICS JOINT STOCK COMPANY

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam

INTERIM FINANCIAL REPORT

Second quarter of the fiscal year ended 31 December 2026

Form B03-DN

(Promulgated with Circular 99/2025/TT-BTC, 27 Oct 2025 by the Ministry of Finance)

CASH FLOW STATEMENT FOR THE INTERIM PERIOD

(According to the indirect method)

The second quarter of the fiscal year ends on 31 December 2026

Unit: VND

Accumulated from the beginning of the year to the end of this quarter

Items	Codes	Note	This Year	Last year
I. Cash flows from operating activities				
1. Profit before tax	01		4,663,649,414	4,193,849,855
2. Adjustments for:			222,835,431	541,538,600
- Depreciation and amortization	02	9	2,118,940,302	2,146,070,970
- Provisions	03		(732,650,000)	(457,131,676)
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		17,404,392	3,288,809
- Gains (losses) on investing activities	05		(1,180,859,263)	(1,150,689,503)
- Interest expense	06		-	-
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		4,886,484,845	4,735,388,455
- Increase (decrease) in receivables	09		(35,210,304,164)	(62,023,116,376)
- Increase (decrease) in inventories	10		-	-
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		11,676,767,301	41,689,520,312
- Increase (decrease) in prepaid expenses	12		(677,052,708)	(250,245,400)
- Increase (decrease) in trading securities	13		-	-
- Interest paid	14		-	-
- Enterprise income tax paid	15		(901,204,290)	(4,695,361,955)
- Other receipts from operating activities	16		128,459,653	32,500,000
- Other payments on operating activities	17		(721,464,657)	(3,397,752,317)
Net cash flows from operating activities	20		(20,818,314,020)	(23,909,067,281)
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		-	-
2. Proceeds from disposals of fixed assets and other long-term assets	22		499,632,321	49,286,000
3. Loans and purchase of debt instruments from other entities	23		(13,000,000,000)	(37,000,000,000)
4. Collection of loans and repurchase of debt instruments of other entities	24		14,000,000,000	48,000,000,000
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		854,427,029	1,356,744,709
Net cash flows from investing activities	30		2,354,059,350	12,406,030,709

INTERIM FINANCIAL REPORT

Second quarter of the fiscal year ended 31 December 2026

CASH FLOW STATEMENT FOR THE INTERIM PERIOD (CONTINUED)

(According to the indirect method)

The second quarter of the fiscal year ends on 31 December 2026

Unit: VND

Accumulated from the beginning of the year to the end of this quarter

Items	Codes Note	This Year	Last year
III. Cash flows from financing activities			
1. Proceeds from issuance of shares and receipt of contributed capital	31	-	-
2. Repayments of contributed capital and repurchase of stock issued	32	-	-
3. Proceeds from borrowings	33	-	-
4. Repayment of borrowings	34	-	-
5. Repayment of obligations under finance leased	35	-	-
6. Dividends or profits paid to owners	36	(279,160,000)	(87,290,000)
<i>Net cash flows from financial activities</i>	40	<u>(279,160,000)</u>	<u>(87,290,000)</u>
Net cash flows during the period	50	(18,743,414,670)	(11,590,326,572)
Cash and cash equivalents at the beginning of the period	60	32,246,306,208	22,293,825,286
Effect from changing foreign exchange rate	61	(7,800,699)	10,373,521
Cash and cash equivalents at the end of the period	70 3	<u>13,495,090,839</u>	<u>10,713,872,235</u>

Prepared by



Nguyen Thi Tam

Accountant



Vu Doan Tuyet Ngan

Prepared on 16 July 2026

General Director



Dinh Thi Viet Ha

EXPLANATORY NOTE TO THE MID-YEAR FINANCIAL STATEMENTS

Second quarter of the fiscal year ended 31 March 2026

1 OPERATING FEATURES

Forms of capital ownership

VIMC Logistics Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company.

Business Areas

The Company's business field is services and trade.

Business Scope

The Company's main business activities are: Import and export of goods, trade brokerage, trading agent, consignment of goods; Multimodal transport; transportation of goods, containers, oversized and overweight goods by road, railway, sea.

Normal production and business cycle

The Company's normal production and business cycle is not more than 12 months.

Company Structure

Affiliates

The company invests in two companies:

- Vinalines Honda Logistics Vietnam Co., Ltd. is headquartered at P209, 2nd Floor, Ocean Park Building, No. 1 Dao Duy Anh, Kim Lien Ward, Hanoi City. The main business activities of the associated company are leasing warehouses, storing goods and other supporting services related to transportation activities. At the end of the accounting period, the Company's contributed capital ratio in this associated company was 22.12%, the ratio of voting rights and the percentage of ownership was equivalent to the ratio of contributed capital.

- Vinalines Hoa Lac Logistics Joint Stock Company is headquartered at Hoa Lac Hi-Tech Park, Km29 Thang Long Boulevard, Hoa Lac Commune, Hanoi. The main business activities of the associated company are leasing warehouses, storing goods and other supporting services related to transportation activities. At the end of the accounting period, the Company's capital contribution ratio at this associated company is 36%, the ratio of voting rights and ownership is equivalent to the ratio of contributed capital.

Affiliated units

Unit Name	Address
Branch of VIMC Logistics Joint Stock Company in Hai Phong	Room 801, 8th Floor, Akashi Building, No. 10 Lot 2A, Cat Bi Airport Urban Area, Le Hong Phong Street, Ngo Quyen Ward, Hai Phong City, Vietnam
Branch of VIMC Logistics Joint Stock Company in Quang Ninh	Group 1, Area 6b, Ha Long Ward, Quang Ninh Province, Vietnam
Branch of VIMC Logistics Joint Stock Company in Ho Chi Minh City	134 Ly Phuc Man, Tan Thuan Ward, Ho Chi Minh City, Vietnam
Branch of VIMC Logistics Joint Stock Company in Lao Cai	Lot F9-F10, Dong Pho Moi Industrial Park, Lao Cai Ward, Lao Cai Province, Vietnam
Representative Office of VIMC Logistics Joint Stock Company in Mong Cai City – Quang Ninh Province	No. 24 Le Hong Phong Street, Mong Cai 1 Ward, Quang Ninh Province, Vietnam

Statement of Comparability of Information on Financial Statements

The corresponding figures of the previous period are comparable with those of this period..

Employee

At the end of the accounting period, the Company had 107 employees working.

2. ACCOUNTING REGIMES AND POLICIES APPLICABLE AT THE COMPANY

2.1. Accounting periods, monetary units used in accounting

The Company's annual accounting period according to the calendar year starts from 01/01 and ends on 31/12 every year.

The accompanying financial statements are expressed in Vietnam Dong (VND)

2.2. Applicable accounting standards and regimes

Applicable accounting regime

The Company applies the Corporate Accounting regime issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance.

Declaration of Compliance with Accounting Standards and Accounting Regimes

The Company has applied the Vietnam Accounting Standards and guiding documents issued by the State. The financial statements shall be prepared and presented in accordance with all provisions of each standard and circular guiding the implementation of the current corporate accounting standards and regimes.

2.3. Basis for preparation of Interim financial statements

The Interim financial statements are presented on the historical cost convention.

The Company's Interim financial statements are prepared on the basis of summarizing operations and transactions arising and are recorded in accounting books at dependent accounting member units and at the Company's Office.

In the Company's Interim financial statements, internal transactions and internal balances related to assets, capital sources and internal receivables and payables have been excluded.

2.4. Financial instruments

Initial Recognition

Financial assets

The Company's financial assets include money, client receivables and other receivables. At the time of initial recognition, financial assets are determined according to the purchase price/issuance cost plus other expenses directly related to the purchase and issuance of such financial assets.

Financial liabilities

The Company's financial liabilities include loans, seller payables and other payables, expenses payable. At the time of initial recognition, financial liabilities are determined according to the issuance price plus expenses directly related to the issuance of such financial liabilities.

The following values were initially recorded

Currently, there are no specific regulations on the re-evaluation of financial instruments after initial recognition.

2.5. Operations in foreign currencies

Transactions in foreign currencies during the accounting period are translated into Vietnam dong at the actual exchange rate prevailing on the transaction date. The actual exchange rate is determined based on the following principles:

- For foreign currency purchase and sale transactions (including spot contracts, forward contracts, futures contracts, option contracts, and swap contracts): the exchange rate specified in the foreign currency purchase and sale agreement between the Company and the commercial bank shall be applied.
- Where the contract does not specify the settlement exchange rate, the actual exchange rate on the

transaction date shall be the average bank transfer buying and selling rate quoted by the commercial bank with which the Company regularly transacts, or an approximate exchange rate based on such average bank transfer buying and selling rate (hereinafter referred to as the "approximate exchange rate"). The approximate exchange rate shall not differ by more than $\pm 1\%$ from the average bank transfer buying and selling rate on the transaction date. It may be determined on a daily, weekly, or monthly basis using the arithmetic average of the bank transfer buying rate and the bank transfer selling rate quoted by the commercial bank. The use of an approximate exchange rate must not have a material impact on the Company's financial position or operating results for the accounting period.

- The exchange rate used for the revaluation of monetary items denominated in foreign currencies at the reporting date shall be the average bank transfer buying and selling rate quoted by the commercial bank with which the Company regularly conducts transactions. For demand deposits denominated in foreign currencies, the Company applies the average bank transfer buying and selling rate quoted by the commercial bank where the foreign currency deposit account is maintained. The Company does not revalue all or part of foreign currency-denominated receivables for which an allowance for doubtful debts has already been recognized.

All actual exchange rate differences arising during the period and exchange differences resulting from the revaluation of monetary items denominated in foreign currencies at the end of the reporting period are recognized in the results of business activities of the accounting period.

2.6. Money

Money includes cash at the fund, demand bank deposits.

2.7. Financial investments

Investments in affiliated companies are initially recorded on the books at the cost of the book. After initial recognition, the value of these investments is determined according to the original price minus the provision for depreciation of the investment.

Investments contributed to capital in other units include: investments in capital instruments of other units that do not have control, co-control or have a significant influence on the investee. The initial book value of these investments is determined by the original price. After initial recognition, the value of these investments is determined according to the original price minus the provision for depreciation of the investment.

Provisions for depreciation of investments shall be made at the end of the specific period as follows:

- For investments in associated companies: Provisions for investment price reduction shall be made when the investee incurs losses, based on the financial statements of the associated company at the time of setting up the provision.
- For investments held for a long time (not classified as business securities) and do not have a significant impact on the investee: the investment is not reasonably valued at the time of reporting, the provision shall be made based on the financial statements at the time of setting aside the provision of the investee.

2.8. Receivables

Receivables are monitored in detail according to the receivable term, receivables, types of receivable currency, and other factors according to the Company's management needs. Receivables are classified as short-term and long-term on the separate Interim financial statements based on the remaining term of the receivables at the reporting date.

Provision for doubtful debts is made by the Company for overdue receivable debts stated in economic contracts, contractual commitments or debt commitments, which the enterprise has claimed many times but has not yet paid. If the debt is recovered, the determination of the overdue period of the receivable debt is determined on the basis of the principal repayment period according to the original purchase and sale contract, regardless of the debt extension between the parties; or for receivable debts that are not yet due for payment but the debtor has fallen into bankruptcy or is undergoing procedures for dissolution, is missing, absconded and is reverted when the debt is recovered.

2.9. Tangible Fixed Assets

Tangible fixed assets are initially recorded at the historical cost. In the course of use, tangible fixed assets are recorded at historical cost, accumulated wear and tear and residual value.

Depreciation of fixed assets is deducted by the straight-line method with the depreciation time estimated as follows:

- Building & Architectonic model	10 - 25 years
- Equipment & machine	03 - 20 years
- Transportation & transmit instrument	06 - 10 years
- Instrument & tools for management	03 - 08 years

2.10. Construction in progress

Construction in progress include fixed assets that are being procured and built but have not yet been completed at the end of the accounting period and are recorded at the original price. This cost includes the costs of construction, installation of machinery and equipment and other direct costs.

2.11. Lease of operations

Operating lease is a type of leasing of fixed assets in which most of the risks and benefits associated with the ownership of the asset belong to the lessor. Payments in the form of operating leases shall be accounted in the report of business results by the straight-line method based on the operating lease term.

2.12. Prepaid expenses

Expenses incurred related to the results of production and business activities of many accounting periods shall be accounted into prepaid expenses for gradual allocation to the results of business activities in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to production and business expenses in each accounting period shall be based on the nature and extent of each type of expense in order to select reasonable allocation methods and criteria.

The types of prepaid expenses of the Company include:

- Tools and instruments include assets held by the Company for use in the normal course of business, with the historical cost of each asset being less than VND 30 million and therefore not eligible to be recognized as fixed assets according to current regulations. The historical cost of tools and tools is allocated according to the straight-line method for a period from 12 months to 36 months.
- Other prepaid expenses shall be recorded at historical cost and allocated according to the straight-line method during the useful period from 06 to 36 months.

2.13. Liabilities

Payables are tracked according to the payable term, payables, payable currency and other factors according to the Company's management needs. Payables are classified into short-term and long-term on the separate Interim financial statements based on the remaining term of the payables at the reporting date.

2.14. Loans

Loans are tracked according to each lender, each loan contract and the payable term of the loans.

2.15. Borrowing costs

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly related to the investment, construction, or production of qualifying assets, which are capitalized as part of the asset's value when the conditions prescribed in Vietnamese Accounting Standard (VAS) No. 16 "Borrowing Costs" are met. Additionally, for specific loans used for the construction of fixed assets or investment properties, interest expenses are capitalized even if the construction period is less than 12 months.

2.16. Accrued Expenses

Amounts payable for goods and services that have been received from the seller or provided to the buyer in the reporting period but have not yet been paid and other payables such as interest expenses, discount expenses,... are recorded in production and business expenses of the reporting period.

The recording of accrued expenses in production and business expenses in the period shall be carried out on the principle of appropriateness between revenue and expenses incurred in the period. The accrued expenses will be finalized with the actual expenses incurred. The difference between the amount deducted in advance and the actual cost is refunded.

2.17. Deferred revenue

Deferred revenue comprises amounts received in advance from customers, including: amounts received in advance for one or more accounting periods in respect of the lease of assets; assets received from grants, sponsorships or donations subject to conditions on the management, use or control of such assets; and other deferred revenue such as revenue corresponding to the value of goods or services to be provided, or discounts and rebates to be granted to customers under customer loyalty programs. Deferred revenue is recognized as revenue in the accounting period in which the Company satisfies its performance obligations to provide goods or services, or is recognized over the period during which the related economic benefits are provided to customers, in accordance with the substance of the transaction and the terms and conditions of the relevant contracts.

2.18. Equity

The owner's investment capital is recorded according to the owner's actual capital contribution.

Treasury shares are shares issued by the Company and repurchased by the Company, these shares are not canceled and will be reissued again within the period prescribed by the law on securities. Treasury shares are recorded at the actual value of the redemption and presented on the Balance Sheet as a recording of a decrease in the owner's invested capital. The cost price of treasury shares when reissued or used to pay dividends, bonuses, etc. calculated according to the weighted average method.

Retained earnings reflects the business results (profit and loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. Retained earnings may be distributed to investors based on the capital contribution ratio after being approved by the Board of Directors and after setting aside funds in accordance with the Company's Charter and the provisions of Vietnamese law.

The Company shall set up the following funds from the Company's net profit after corporate income tax at the request of the Board of Directors and approved by shareholders at the Annual General Meeting of Shareholders:

- Development Investment Fund: This fund is set aside to serve the expansion of the Company's operations or in-depth investment.
- Welfare and reward fund and Executive Board Reward Fund: This fund is set aside to reward and encourage materially, bring common benefits and improve the welfare of employees and is presented as a payable on the Interim Balance Sheet.

Dividends payable to shareholders are recorded as payable on the Company's Interim balance sheet after the notice of dividend distribution by the Board of Directors of the Company and the closing date of the right to receive dividends by the Vietnam Securities Depository.

2.19. Revenue

Revenue from service provision

Revenue from provision of services shall be recognized when the following conditions are satisfied at the same time:

- The revenue can be measured reliably;
- It is possible to obtain economic benefits from sales of services;
- Percentage of completion of services at the balance sheet date can be measured
- Costs incurred in respect of rendering of services and costs incurred to completion of rendering of

services can be measured. The completed part of the service provision work is determined according to the completed work evaluation method.

The portion of service work completed is determined using the percentage-of-completion method.

Revenue from financial activities

Revenues arising from interest and other revenues from financial activities shall be recognized when the following two (2) conditions are satisfied at the same time:

- It is probable that economic benefits will flow to the transaction;
- The revenue can be measured reliably

Dividends and profits are recorded when the Company is entitled to receive dividends or is entitled to receive profits from capital contribution.

2.20. Cost of goods sold

The cost of goods sold in the period is recorded in accordance with the revenue generated in the period and ensures compliance with the prudential principle. Cases of loss of materials and goods in excess of norms, expenses in excess of normal norms, and lost inventories after deducting the responsibilities of related collectives and individuals,... are fully and promptly recorded in the cost of goods sold in the period.

2.21. Financial expenses

Expenses recorded in financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing expenses;;
- Losses incurred when selling foreign currencies, exchange rate losses, etc.

The above amounts are recorded according to the total amount incurred in the period, not offset against the revenue from financial activities.

2.22. Corporate Income Tax

a) Current CIT expenses

The current CIT expense is determined on the basis of taxable income in the period and the CIT rate in the current accounting period.

b. CIT rates of the current period

The company is entitled to apply the CIT rate of 20% for production and business activities with income subject to CIT for the accounting period from 1 January 2026 to 31 March 2026.

2.23. Basic earnings per share

Basic earnings per share is calculated by dividing the profit or after-tax loss allocated to shareholders owning ordinary shares of the Company (after adjusting for the establishment of the Reward Fund, Welfare Fund and the Reward Fund of the Executive Board) by the weighted average number of outstanding ordinary shares in the period.

2.24. Related Parties

Parties are considered relevant if they have control or have significant influence over the other party in decision-making on financial and operational policies. The Company's stakeholders include:

- Businesses that directly or indirectly through one or more intermediaries control the Company or are under the control of, or share control with, the Company, including the parent company, subsidiaries and associated companies;
- Individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management personnel of the Company, close family members of these individuals;
- Enterprises in which the above-mentioned individuals directly or indirectly hold an important part of the voting rights or have a significant influence on these enterprises.

In reviewing each relationship of the stakeholders for the preparation and presentation of the Interim Financial Statements, the Company pays attention to the nature of the relationship rather than the legal form of such relationships.

3. CASH AND CASH EQUIVALENTS

	Closing Balance	Opening Balance
	VND	VND
Cash	244,336,634	164,396,780
Demand bank deposit	13,250,754,205	32,081,909,428
Cash and cash equivalents		
Total	13,495,090,839	32,246,306,208

4. SHORT-TERM FINANCIAL INVESTMENTS

	Closing Balance	Opening Balance
	VND	VND
Trading securities		
Provision for diminution in value of trading securities		
Held-to-maturity investments (*)	13,000,000,000	14,000,000,000
Short-term interest receivables from deposits and loans	439,671,145	612,871,232
Allowance for short-term held-to-maturity investments		
Other short-term investments		
Allowance for impairment losses on other short-term investments		
Total	13,439,671,145	14,612,871,232

5. SHORT-TERM TRADE RECEIVABLES

	Closing Balance	Opening Balance
	VND	VND
a. Accounts receivable from customers, detailed by customers with significant balances.	136,202,816,162	106,218,580,515
Ningming Youxin import and export trading co, LTD	6,623,238,031	5,462,619,226
Billion Industrial (Viet Nam) Co.,Ltd	8,845,464,545	8,615,585,299
Ngan Ha Technology and Technical Company Limited	515,482,189	6,596,557,600
Ha Long International Transport Joint Stock Company	8,419,048,169	19,620,948,943
Yinguang Technology Company Limited	4,351,178,705	403,218,000
RQ Technology Electronics Vietnam Co., Ltd.	17,776,320,271	15,069,690,148
Other clients	89,672,084,252	50,449,961,299
b. Accounts receivable from customers who are related parties.	1,174,744,633	808,071,244
Vinalines Honda Logistics Vietnam Company Limited	689,419,462	780,408,842
Northern Freight International Agency Company Limited	118,152,000	-
Vietnam Maritime Development Joint Stock Company	228,407,040	-
Branch Of Vietnam Marine Corporation - Jsc - VIMC Hai Phong Warehousing Company	77,587,200	-
Vietnam Ocean Shipping Agency Corporation	3,600,000	-
CaiLan Port Investment Joint Stock Company	57,578,931	27,662,402
Total	137,377,560,795	107,026,651,759

6. SHORT-TERM REPAYMENTS TO SUPPLIERS

	Closing Balance	Opening Balance
	VND	VND
a. Repayments to suppliers	4,587,451,255	5,695,487,792
Hai Long Trading And Logistics Service Company Limited	105,000,000	105,000,000
STQ Technology Co., Ltd.	-	486,110,280
Foshan Jiahexin Metal Materials Co., Ltd	2,286,636,776	4,764,513,016
Other suppliers	2,195,814,479	339,864,496
b. Prepayments to related parties	-	-
Total	4,587,451,255	5,695,487,792

7. OTHER RECEIVABLES

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a. Other short-term receivables	54,288,392,847	-	53,967,971,166	-
Receivables from employees for advance payments	6,747,985,542	-	7,084,957,775	-
Deposits and escrow	1,942,933,536	-	1,596,670,420	-
Receivables for revenue not yet invoiced	7,204,861,554	-	8,890,520,081	-
Reimbursable Expenses	22,087,080,628	-	20,085,851,887	-
Receivables from the reward and welfare fund	-	-	-	-
Receivables from Ha Long City Land Development Center	15,979,840,000	-	15,979,840,000	-
Other short-term receivables	325,691,587	-	330,131,003	-
b. Other long-term receivables	11,856,579,104	-	11,856,579,104	-
Long-term deposits and escrow	11,856,579,104	-	11,856,579,104	-
Total	66,144,971,951	-	65,824,550,270	-
c. Of which: Other receivables are from related parties.	324,126,585	-	324,126,585	-
Vinalines Hoa Lac Logistics Joint Stock Company	324,126,585	-	324,126,585	-

8. BAD DEBTS

	Closing Balance		Opening Balance	
	Cost price	Recoverable value	Cost price	Recoverable value
	VND	VND	VND	VND
a. Related parties	-	-	-	-
b. Other parties	10,664,164,207	-	11,592,814,207	196,000,000
Viet Laos Plastic Manufacturing And Trading Co., LTD	1,588,520,832	-	1,588,520,832	-
Bảo Minh Import-Export Services Limited Liability Company	215,000,000	-	215,000,000	-
Mechanics Mining Joint Stock Company	263,740,000	-	263,740,000	-
Trung Vu Investment And Trading Company Limited	30,607,000	-	30,607,000	-
Nosco Shipyard Joint Stock Company	245,805,831	-	245,805,831	-
Hong Ngoc Company Limited	1,951,321,106	-	1,951,321,106	-
Jo Bounmy Group Co., LTD	2,095,669,961	-	2,095,669,961	-
Long Tien Service Trading Company Limited	91,000,000	-	94,000,000	-
Truong An Phat Transport Delivery Service Trading Company	24,844,100	-	27,844,100	-
Hoang Long Service And Trading Investment Co., Ltd	167,525,000	-	217,525,000	-
Vinasea Global Logistics Company Limited	2,802,477,831	-	2,802,477,831	-
Other parties	1,187,652,546	-	2,060,302,546	196,000,000
Total	10,664,164,207	-	11,592,814,207	196,000,000

9. DEFERRED EXPENSES

	Closing Balance	Opening Balance
	VND	VND
a. Short-term	422,237,807	236,289,668
Transportation vehicle insurance costs, GPS costs	170,856,258	173,393,928
Other costs	251,381,549	62,895,740
b. Long-term	1,577,794,206	1,086,689,637
Tools and equipment costs	1,577,794,206	1,086,689,637
Total	2,000,032,013	1,322,979,305

10. INCREASE AND DECREASE OF TANGIBLE FIXED ASSETS

	Building & Architectonic model	Equipment & machine	Transportation & transmit instrument	Instrument & tools for management	Total
	VND	VND	VND	VND	VND
Original cost					
Beginning balance	59,823,613,764	30,275,074,096	25,500,147,482	1,689,267,180	117,288,102,522
Purchases during the year	-	-	-	-	-
Disposal, sale	-	(756,966,058)	(3,473,609,650)	-	(4,230,575,708)
Closing Balance	59,823,613,764	29,518,108,038	22,026,537,832	1,689,267,180	113,057,526,814
Cumulative depreciation value					
Beginning balance	32,420,335,609	22,300,512,313	24,212,510,100	1,408,122,903	80,341,480,925
Increase during the year	1,301,248,890	729,611,646	88,079,766	-	2,118,940,302
- Depreciation	1,301,248,890	729,611,646	88,079,766	-	2,118,940,302
Decrease during the year	-	(756,966,058)	(3,473,609,650)	-	(4,230,575,708)
- Disposal, sale	-	(756,966,058)	(3,473,609,650)	-	(4,230,575,708)
Closing Balance	33,721,584,499	22,273,157,901	20,826,980,216	1,408,122,903	78,229,845,519
Remaining value					
Beginning balance	27,403,278,155	7,974,561,783	1,287,637,382	281,144,277	36,946,621,597
Closing Balance	26,102,029,265	7,244,950,137	1,199,557,616	281,144,277	34,827,681,295

11. CONSTRUCTION IN PROGRESS

	Closing Balance	Opening Balance
	VND	VND
- Expansion of Lao Cai Inland Container Depot (ICD) Project	1,241,512,034	1,241,512,034
Total	1,241,512,034	1,241,512,034

VIMC Logistics Joint Stock Company

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam
INTERIM FINANCIAL REPORT

Form B09 - DN

Promulgated with Circular 99/2025/TT-BTC,
27 Oct 2025 by the Ministry of Finance

Second quarter of the fiscal year ended 31 December 2026

12. LONG-TERM FINANCIAL INVESTMENT

	Closing Balance		Voting rights ratio	Opening Balance	
	Cost price	Provision		Cost price	Provision
	VND	VND	%	VND	VND
<i>Investments in joint ventures and associates</i>					
Vinalines Honda Logistics Vietnam Company Limited (1)	11,432,820,000	-		11,432,820,000	-
Vinalines Hoa Lac Logistics Joint Stock Company (2)	6,032,820,000	-	22.12%	6,032,820,000	-
	5,400,000,000	-	36.00%	5,400,000,000	-
<i>Investments in equity of other entities</i>	1,000,000,000	(1,000,000,000)		1,000,000,000	(1,000,000,000)
Northeast Vinalines Joint Stock Company (3)	1,000,000,000	(1,000,000,000)	5.00%	1,000,000,000	(1,000,000,000)
Total	12,432,820,000	(1,000,000,000)		12,432,820,000	(1,000,000,000)

General Information

- (1) According to the Enterprise Registration Certificate No. 0105899472 dated 5 April 2017, issued by the Hanoi Department of Planning and Investment, the Company has fully contributed capital of VND 6,032,820,000 to Vinalines Honda Logistics Vietnam Co., Ltd., equivalent to 22.12% of its charter capital.
- (2) According to the Enterprise Registration Certificate No. 0108265682 dated 9 May 2018, issued by the Hanoi Department of Planning and Investment, the Company has fully contributed capital of VND 5,400,000,000 to Vinalines Hoa Lac Logistics Joint Stock Company, equivalent to 36% of its charter capital.
- (3) According to the Business Registration and Tax Registration Certificate No. 5701299002 dated 26 October 2009, issued by the Quang Ninh Department of Planning and Investment, the Company has fully contributed capital of VND 1,000,000,000 to Vinalines Dong Bac Joint Stock Company, equivalent to 5% of its charter capital.

Fair value

The Company has not determined the fair value of these investments due to the lack of specific guidance on fair value determination.

13. SHORT-TERM TRADE PAYABLES

	Closing Balance		Opening Balance	
	Value	Amount payable	Giá trị	Amount payable
	VND	VND	VND	VND
<i>Accounts payable to unrelated parties</i>	96,956,933,435	96,956,933,435	88,220,282,448	88,220,282,448
Han Trang Import Export Trading Services Transport Company Limited	1,506,296,800	1,506,296,800	2,233,666,000	2,233,666,000
T&C Joint Stock Company	3,047,673,800	3,047,673,800	8,984,731,000	8,984,731,000
TPS Import Export And Trading Transport Company Limited	677,700,000	677,700,000	817,700,000	817,700,000
VNO Import Export Services Trading Company Limited	48,724,538,585	48,724,538,585	38,969,901,310	38,969,901,310
Son Thành HOLDINGS Joint Stock Company	-	-	3,969,494,640	3,969,494,640
Tuan Chau Company Limited	3,881,869,356	3,881,869,356	3,901,309,356	3,901,309,356
Other suppliers	39,118,854,894	39,118,854,894	29,343,480,142	29,343,480,142
<i>Accounts payable to related parties</i>	5,343,841,998	5,343,841,998	3,951,347,647	3,951,347,647
Vietnam Maritime Corporation	347,862,174	347,862,174	-	-
Branch Of Vietnam Marine Corporation - Jsc - VIMC Hai Phong Warehousing Company	3,961,194,415	3,961,194,415	2,642,237,787	2,642,237,787
Vietnam Maritime Development Joint Stock Company	305,845,000	305,845,000	1,309,109,860	1,309,109,860
SITC Logistics Co., Ltd - Dinh Vu	4,471,200	4,471,200	-	-
Vietnam Ocean Shipping Agency Corporation	711,509,209	711,509,209	-	-
HPH LOGISTICS Joint Stock Company	12,960,000	12,960,000	-	-
Total	102,300,775,433	102,300,775,433	92,171,630,095	92,171,630,095

14. SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Closing Balance	Opening Balance
	VND	VND
a.Short-term prepayments from customers	775,968,112	2,003,280,841
Hải Hà Vietnam Industrial Park Co., Ltd.	-	83,114,844
Nguyen Loi Manufacturing & Trading Co., Ltd.	774,348,273	1,920,165,997
Other customers	1,619,839	-
b. Short-term advance payments from related parties	-	-
Total	775,968,112	2,003,280,841

15. DIVIDENDS AND PROFIT PAYABLE

	Closing Balance	Opening Balance
	VND	VND
a. Dividends and profit payable	8,532,666,662	4,563,187,662
Institutional shareholders	80,000,000	80,000,000
Individual shareholders	8,452,666,662	4,483,187,662
b. Dividends and profit payable to related parties	80,000,000	80,000,000
Quang Ninh Port Joint Stock Company	80,000,000	80,000,000
Total	8,612,666,662	4,643,187,662

Second quarter of the fiscal year ended 31 December 2026

16. TAXES AND OTHER PAYABLES TO GOVERNMENT BUDGET

	Beginning balance		Amount incurred during the period		Closing balance	
	Receivables	Payables	Amount payable during the period	Amount actually paid during the period	Receivables	Payables
	VND	VND	VND	VND	VND	VND
VAT on domestic sales	33,159,454	-	1,339,832,315	1,339,832,315	33,159,454	-
Import and export tax	-	-	20,572,440	20,572,440	-	-
Corporate income tax	-	651,204,290	846,343,834	901,204,290	-	596,343,834
Personal income tax	-	36,501,224	228,316,590	223,021,092	-	41,796,722
Property tax, land rental tax	139,375,962	-	111,271,842	-	28,104,120	-
Other taxes	-	-	2,011,510	1,086,500	-	925,010
Total	172,535,416	687,705,514	2,548,348,531	2,485,716,637	61,263,574	639,065,566

17. SHORT-TERM ACCRUED EXPENSES

	Closing Balance	Opening Balance
	VND	VND
Accrued expenses payable	2,720,451,901	503,738,243
Total	2,720,451,901	503,738,243

18. SHORT-TERM DEFERRED REVENUE

	Closing Balance	Opening Balance
	VND	VND
Short-term deferred revenue	54,000,000	-
Total	54,000,000	-

19. OTHER SHORT-TERM PAYABLES

	Closing Balance	Opening Balance
	VND	VND
Details by content		
Trade union funds	18,001,150	1,716,988
Social insurance	1,826,721	-
Received margin or deposits, wagers	66,500,000	208,939,312
Payable to Happy Land Viet Nhat Company Limited	202,053,000	202,053,000
Payable to Quang Ninh National Housing Organization Company Limited	3,000,000,000	3,000,000,000
Other short-term payables	538,562,778	170,674,600
Total	3,826,943,649	3,583,383,900

Second quarter of the fiscal year ended 31 December 2026

20. OWNER'S EQUITY

a) Comparison table of fluctuations of equity

	Contributed capital	Treasury shares	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND
Beginning balance of the previous period	142,121,300,000	(500,000,000)	19,693,185,321	16,014,540,246	177,329,025,567
Profit/(Loss) for the previous period	-	-	-	3,418,723,301	3,418,723,301
Dividend distribution	-	-	-	(11,329,704,000)	(11,329,704,000)
Provision for funds	-	-	-	(4,684,836,246)	(4,684,836,246)
Ending balance of the previous period	142,121,300,000	(500,000,000)	19,693,185,321	3,418,723,301	164,733,208,622
Beginning balance of the current period	142,121,300,000	(500,000,000)	19,693,185,321	6,477,642,844	167,792,128,165
Profit/(Loss) for the current period	-	-	-	3,817,305,580	3,817,305,580
Establishing a reward and welfare fund.	-	-	-	(2,005,098,840)	(2,005,098,840)
Establish a bonus fund for managers.	-	-	-	(223,905,004)	(223,905,004)
Pay dividends.	-	-	-	(4,248,639,000)	(4,248,639,000)
Ending balance of the current period	142,121,300,000	(500,000,000)	19,693,185,321	3,817,305,580	165,131,790,901

b) Details of owner's equity contribution

	Closing Balance	Opening Balance
	VND	VND
Vietnam Maritime Corporation	80,616,200,000	80,616,200,000
Other shareholders	61,505,100,000	61,505,100,000
Total	142,121,300,000	142,121,300,000

c) Transactions related to capital with the owners

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Owner's equity investment		
- Equity contribution at the beginning of the year	142,121,300,000	142,121,300,000
- Equity contribution at the end of the period	142,121,300,000	142,121,300,000
Dividends, profits	-	-
- Dividends, profits payable at the beginning of the year	4,643,187,662	3,467,336,462
- Dividends, profits payable during the period	4,248,639,000	11,329,704,000
- Dividends and profits paid in cash	279,160,000	87,290,000
Ending balance	8,612,666,662	14,709,750,462

d) Shares

	Closing Balance	Opening Balance
	VND	VND
Number of shares registered for issuance	14,212,130	14,212,130
Number of shares issued/publicly sold	14,212,130	14,212,130
- Common shares	14,212,130	14,212,130
Number of shares repurchased (treasury shares)	50,000	50,000
- Common shares	50,000	50,000
Number of shares outstanding	14,162,130	14,162,130
- Common shares	14,162,130	14,162,130
Par value of outstanding shares: 10,000 VND per share		

e) Funds

	Closing balance	Opening balance
	VND	VND
Development Investment Fund	19,693,185,321	19,693,185,321
Total	19,693,185,321	19,693,185,321

21. ITEMS OFF THE BALANCE SHEET

Foreign currencies of all kinds

	Closing balance	Opening balance
USD	27,509.95	10,874.74

22. TOTAL REVENUE FROM SALES AND SERVICE PROVISION

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Revenue from services provided	262,135,606,193	162,823,253,390
Total	262,135,606,193	162,823,253,390

23. COST OF GOODS SOLD

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Cost of services provided	254,724,218,580	156,475,012,686
Total	254,724,218,580	156,475,012,686

24. FINANCIAL INCOME

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Interest on deposits	681,226,942	1,101,403,503
Foreign Exchange Gain	57,930,432	1,660,301
Foreign Exchange Gain from Remeasurement	863,424	10,374,739
Total	740,020,798	1,113,438,543

25. FINANCIAL EXPENSES

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Realized Foreign Exchange Loss	2,426,252	2,920,056
Unrealized Foreign Exchange Loss	18,267,816	13,663,548
Total	20,694,068	16,583,604

26. GENERAL ADMINISTRATION EXPENSES

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Management staff costs	1,677,954,046	1,514,123,083
Management material costs	167,495,956	94,133,778
Depreciation of fixed assets	71,215,350	71,215,350
Taxes, fees, and charges	111,271,842	148,089,472
Provisions/Provision reversals	(732,650,000)	(457,131,676)
Outsourced service costs	1,250,401,760	1,085,952,837
Other costs	1,416,508,296	844,148,944
Total	3,962,197,250	3,300,531,788

27. OTHER INCOME

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Income from disposal of fixed assets	499,632,321	49,286,000
Total	499,632,321	49,286,000

28. OTHER EXPENSES

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Donations and support costs	4,500,000	-
Total	4,500,000	

29. CORPORATE INCOME TAX EXPENSE

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Net profit before tax	4,663,649,414	4,193,849,855
Adjustments to increase or decrease accounting profit to determine taxable corporate income	(431,930,246)	(318,217,086)
Additions to profit	96,500,000	341,728,324
- <i>Non-deductible expenses for tax purposes</i>	96,500,000	102,960,000
- <i>Provision expense.</i>	-	238,768,324
Deductions from profit	(528,430,246)	(659,945,410)
- <i>Foreign exchange differences due to revaluation of monetary items from the previous year</i>	-	(2,917,959)
- <i>Foreign exchange gain due to revaluation of monetary items for the current period</i>	8,219,754	(10,127,451)
- <i>Reversal of provision expenses</i>	(536,650,000)	(646,900,000)
- <i>Dividends received</i>	-	-
Taxable corporate income	4,231,719,168	3,875,632,769
Taxable corporate income	4,231,719,168	3,875,632,769
Corporate income tax rate	20%	20%
Current corporate income tax expense	846,343,834	775,126,554
Corporate income tax must be paid at the beginning of the year	651,204,290	4,460,361,955
Corporate income tax paid during the period	(901,204,290)	(4,695,361,955)
Corporate income tax must be paid at the end of the period	596,343,834	540,126,554

30. BASIC EARNINGS PER SHARE

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Net profit after tax	3,817,305,580	3,418,723,301
Profit allocated to common shares	3,817,305,580	3,418,723,301
Profit or loss attributable to owners of ordinary shares	3,817,305,580	3,418,723,301
Weighted average number of common shares outstanding during the year	14,162,130	14,162,130
Basic earnings per share	270	241

31. PRODUCTION AND BUSINESS EXPENSES BY FACTORS

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Raw material costs	222,835,494	146,470,298
Labor costs	10,230,622,035	7,518,915,943
Depreciation of fixed assets	2,118,940,302	2,146,070,970
Taxes, fees, and charges	111,271,842	148,089,472
Provisions/Provision reversals	(732,650,000)	(457,131,676)
Outsourced service costs	243,817,090,847	149,376,183,048
Other costs	2,918,305,310	896,946,419
Total	258,686,415,830	159,775,544,474

32. EVENTS ARISING AFTER THE END OF THE ACCOUNTING PERIOD

There are no events arising after the end of the reporting period that require adjustments to the figures or disclosure in the financial statements.

33. OPERATIONS AND BALANCES WITH RELATED PARTIES

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

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
	VND	VND
Sales revenue	4,816,186,785	4,620,588,962
Branch Of Vietnam Marine Corporation - Jsc - VIMC Hai Phong Warehousing Company	71,840,000	-
Northern Freight International Agency Company Limited	171,900,000	-
Vinalines Honda Logistics Vietnam Company Limited	3,905,860,402	4,474,997,481
Vietnam Maritime Development Joint Stock Company	211,488,000	108,700,000
VIMC Container Transport Joint Stock Company	47,462,400	-
Vietnam Ocean Shipping Agency Corporation	3,333,333	-
CaiLan Port Investment Joint Stock Company	404,302,650	30,410,000
Vietnam - Japan International Transport Co., Ltd.	-	6,481,481
Buy raw materials and goods	9,853,101,242	9,319,308,424
Vietnam Maritime Corporation	614,954,665	575,645,204
Branch Of Vietnam Marine Corporation - Jsc - VIMC Hai Phong Warehousing Company	3,431,519,702	3,900,537,897
Vietnam Maritime Transport Joint Stock Company (Vosco)	267,593	92,593
Hai Phong Port Joint Stock Company	1,867,834,000	586,925,000
Oriental Maritime Services (ORIMAS)	-	-
DinhVu Port Investment & Development Joint Stock	381,254,500	107,190,000
SITC Logistics Co., Ltd - Dinh Vu	228,460,000	12,130,000
Vietnam Maritime Development Joint Stock Company	160,658,333	3,564,790,365
VIMC Container Transport Joint Stock Company	38,916,667	1,324,076
VIMC Dinh Vu Port Joint Stock Company	1,795,516,033	31,675,000
Nghe Tinh Port Joint Stock Company	-	437,598,238
Sai Gon Port Joint Stock Company	6,502,200	60,085,600
Khuyen Luong Port Joint Stock Company	14,400,000	-
Vietnam Container Exploitation Co., Ltd.	30,217,039	11,079,451
HPH LOGISTICS Joint Stock Company	16,225,000	30,235,000
Vietnam Ocean Shipping Agency Corporation	890,909,610	-
Hoang Dieu Port Co., Ltd	176,408,400	-
TIL Hai Phong International Port Co., Ltd	158,485,000	-
KM Cargo Services HP Co., Ltd	32,425,000	-
Northern Freight International Agency Company Limited	8,147,500	-

The remuneration, salaries and other incomes of members of the Board of Directors, the General Director, the Control Board and other managers are as follows:

			Accumulated from the beginning of the year to the end of this period	
			This year	Last year
			VND	VND
Position				
Mai Le Loi	Resigned from 22 April 2026	Chairman of the Board of Directors	111,182,946	180,845,696
Nguyen Dinh Chung	Appointed from 22 April 2026	Chairman of the Board of Directors	14,780,000	
Nguyen Hong Thai	Resigned from 22 April 2025	Member of the Board of Directors	-	17,160,000
Nguyen Dang Song	Resigned from 22 April 2025	Member of the Board of Directors	-	17,160,000
Do Duc An	Resigned from 22 April 2025	Member of the Board of Directors	-	17,160,000
Duong Thu Hien	Appointed from 15 April 2024	Member of the Board of Directors	25,740,000	25,740,000
Dinh Thi Viet Ha	Appointed from 22 April 2025	Member of the Board of Directors	25,740,000	8,580,000
Phan Nhan Thao	Resigned from 22 April 2026	Member of the Board of Directors	15,990,000	8,580,000
Nguyen Quoc Cuong	Resigned from 22 April 2026	Member of the Board of Directors	15,990,000	8,580,000
Luong Anh Hoang	Appointed from 22 April 2026	Member of the Board of Directors	9,750,000	-
Nguyen Thi Minh Nguyet	Appointed from 22 April 2026	Member of the Board of Directors	9,750,000	-
Dinh Thi Viet Ha		General Director	158,251,354	170,888,063
Pham Ba Ngan		Deputy General Manager	94,270,825	127,063,714
Tran Thi Loan	Appointed from 05 November 2025	Deputy General Manager	129,894,622	129,956,622
Nguyen Thi Hang	Appointed from 15 April 2024	Head of the Supervisory Board	25,740,000	25,725,000
Nguyen Thi Ha Trang	Appointed from 15 April 2024	Member of the Supervisory Board	21,120,000	21,120,000
Vu Lan Phuong	Appointed from 15 April 2024	Member of the Supervisory Board	21,120,000	21,120,000

34. COMPARATIVE FIGURES

The comparative data consists of the figures from the audited Financial Statements for the fiscal year ended December 31, 2025, of VIMC Logistics Joint Stock Company and the reviewed Interim Financial Statements of the Company for the six-month operating period ended June 30, 2025, of VIMC Logistics Joint Stock Company.

Prepared by

Nguyen Thi Tam

Accountant

Vu Doan Tuyet Ngan

Prepared on 16 July 2026

General Director

Dinh Thi Viet Ha