

CONSOLIDATED FINANCIAL STATEMENT

As 30/06/2026

Unit: VND

Indicators	Trade Code	Notes	As at 30/06/2026	As at 01/01/2026
ASSETS				
A - SHORT-TERM ASSETS	100		246,165,628,485	244,712,202,006
I. Cash and cash equivalents	110	V.1	135,950,647,845	163,408,154,123
1. Cash	111		125,950,647,845	122,608,154,123
2. Cash equivalents	112		10,000,000,000	40,800,000,000
II. Short-term financial investments	120		48,735,000,000	22,000,000,000
1. Investments held to short-term maturity	123	V.2	48,735,000,000	22,000,000,000
III. Receivables	160		60,261,293,604	58,324,232,451
1. Short-term receivables of customers	131	V.3	12,525,097,851	12,412,666,721
2. Short-term advances to suppliers	132	V.3	2,531,859,583	4,301,299,007
3. Other short-term receivables	135	V.3	46,848,832,155	43,254,762,708
5. Short-term provision for doubtful debts	137	V.3	(1,644,495,985)	(1,644,495,985)
IV. Inventory	140		30,941,698	85,729,804
1. Inventory	141	V.4	30,941,698	85,729,804
V. Other current assets	160		1,187,745,338	894,085,628
1. Short-term distribution waiting costs	161	V.10	82,123,404	175,767,162
2. Deductible VAT	162		418,401,189	311,102,928
3. Taxes and other receivables from the State	163		687,220,745	407,215,538
B - LONG-TERM ASSETS	200		130,328,390,433	127,649,296,369
I. Long-term receivables	210		1,650,611,151	1,490,060,520
1. Other long-term receivables	216	V.5	1,650,611,151	1,490,060,520
II. Fixed assets	220		29,808,487,766	31,526,024,758
1. Tangible fixed assets	221	V.7	22,550,904,402	24,257,606,444
- Original cost	222		100,562,418,885	99,828,615,182
- Accumulated depreciation (*)	223		(78,011,514,483)	(75,571,008,738)
2. Intangible fixed assets	227	V.8	7,257,583,364	7,268,418,314
- Original cost	228		7,561,097,914	7,561,097,914
- Accumulated depreciation (*)	229		(303,514,550)	(292,679,600)
III. Long-term unfinished assets	250		6,144,738,423	1,373,729,008
1. Construction in progress	252	V.6	6,144,738,423	1,373,729,008
IV. Long-term financial investments	260	V.9	78,893,788,640	78,754,004,365
1. Investments in Associates and Joint Ventures	262		1,443,788,640	1,304,004,365
2. Capital contributions to other entities	263		77,450,000,000	77,450,000,000
3. Investments held to maturity	265		-	-
V. Other long-term assets	270		13,830,764,453	14,505,477,718
1. Long-term attribution waiting costs	271	V.10	12,101,331,000	12,494,150,372
2. Deferred income tax assets	272	V.11	1,729,433,453	2,011,327,346
TOTAL ASSETS (270 = 100+200)	280		376,494,018,918	372,361,498,375

CAPITAL RESOURCES	Trade Code	Note	As at 30/06/2026	As at 01/01/2026
A- LIABILITIES PAYABLE	300		43,904,034,076	48,398,606,880
I. Short-term liabilities	310		36,190,538,968	40,452,316,250
1. Short-term trade payables	311	V.12	6,993,130,654	6,964,161,422
2. Short-term advance payments from customers	312	V.12	163,929,343	96,948,833
3. Taxes and other payables to the state	314	V.13	6,917,414,314	13,544,846,049
4. Payables to employees	315		1,543,203,153	2,227,329,642
5. Short-term expenses	316	V.14	830,324,778	538,866,499
6. Short-term unearned revenue	319	V.16	171,914,223	165,170,830
7. Other short-term payables	320	V.15	18,678,589,499	16,580,640,829
9. Bonus and welfare funds	323		892,033,003	334,352,146
II. Long-term liabilities	330		7,713,495,108	7,946,290,630
1. Long-term accrued expenses	334	V.14	396,859,167	285,053,184
2. Other long-term payables	338	V.15	7,204,331,188	7,593,722,875
3. Deferred income tax payable	342		112,304,753	67,514,571
B - OWNER'S EQUITY	400		332,589,984,843	323,962,891,495
1. Owner's capital contribution	411	V.20	150,000,000,000	150,000,000,000
- Common shares with voting rights	411a		150,000,000,000	150,000,000,000
2. Development investment fund	418	V.20	36,779,900,263	36,779,900,263
3. Other funds belonging to owners' equity	419	V.20	3,410,429,248	3,410,429,248
4. Undistributed profit after tax	420		141,741,750,920	133,129,959,157
<i>Accumulated undistributed profit after tax to the end of t</i>	420a		131,968,739,029	111,832,620,803
<i>Undistributed profit after tax this year</i>	420b		9,773,011,891	21,297,338,354
5. Non-controlling shareholder interests			657,904,412	642,602,827
TOTAL CAPITAL (440 = 300 + 400)	440		376,494,018,918	372,361,498,375

Hanoi, Jul 28, 2026

Prepare

Chief Accountant

General Director



Mr Pham Quoc Chinh



Mr Pham Quoc Chinh



Mr Dao Nguyen Dang

CONSOLIDATED STATEMENT OF INCOME

Accounting period from 01/04/2026 to 30/06/2026

Unit: VND

Indicator	Code	Note	This Quarter this Year	This Quarter last Year	Cumulative from the beginning of the year to the end of this quarter (This Year)	Cumulative from the beginning of the year to the end of this quarter (Last Year)
1	2	3	4	5	6	7
1. Sales and service revenue	01	VI.1	33,435,235,060	31,411,219,376	66,074,094,410	57,645,200,996
2. Revenue deductions	02		70,286,673	0	140,573,346	0
3. Net sales and service revenue	10		33,364,948,387	31,411,219,376	65,933,521,064	57,645,200,996
4. Cost of goods sold	11	VI.2	29,155,020,266	26,177,413,440	57,041,349,084	48,589,928,615
5. Gross profit from sales and service: (20 = 10-11)	20		4,209,928,120	5,233,805,936	8,892,171,979	9,055,272,381
6. Profit/loss of sale and liquidation of investment real estate	21					
7. Financial revenue	22	VI.3	2,676,706,464	5,791,541,462	8,918,592,624	9,182,082,882
8. Financial expenses	23	VI.4	23,913,034	28,756,806	23,913,034	31,953,682
- Of which: Interest expense	24		-	-	0	0
9. Sales expenses	25		0	0	0	0
10. Business management expenses	26	VI.5	3,692,178,467	3,377,013,429	6,538,143,389	6,835,762,158
11. The profit or loss share in a joint venture or associated company	27		77,811,134	52,263,577	139,784,275	685,487,782
12. Net profit from business activities 30 = 20+21+22-(23+25+26+27)	30		3,248,354,217	7,671,840,740	11,388,492,455	12,055,127,205
13. Other income	31	VI.6	100,405,561	12,981,452	155,795,646	45,096,294
14. Other expenses	32	VI.7	84,675,620	43,803,975	177,692,068	168,608,804
15. Other profits (40 = 31-32)	40		15,729,941	(30,822,523)	(21,896,422)	(123,512,510)
16. Total profit before tax (50 = 30+40)	50		3,264,084,158	7,641,018,217	11,366,596,033	11,931,614,695
17. Current corporate income tax expense	51		706,447,043	968,918,531	1,578,282,557	2,150,905,110
18. Deferred corporate income tax expense	52		0	0	0	
19. Profit after corporate income tax (60=50-51-52)	60	VI.8	2,557,637,115	6,672,099,686	9,788,313,476	9,780,709,585
20. Net profit attributable to parent company shareholders	61		2,550,282,135	6,612,171,693	9,773,011,891	9,675,134,110
21. Net profit attributable to non-controlling shareholders	62		7,354,980	59,927,993	15,301,585	105,575,475
22. Basic earnings per share	70		170	441	652	645
23. Diluted earnings per share	71		170	441	652	645

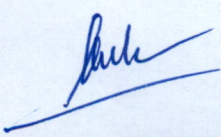
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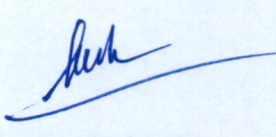
Chief Accountant

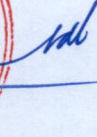
Hanoi, Jul 28, 2026

General Director




Mr Pham Quoc Chinh


Mr Pham Quoc Chinh


Mr Dao Nguyen Dang

CONSOLIDATED CASH FLOW STATEMENT - INDIRECT METHOD

Accounting period from 01/01/2026 to 30/06/2026

Unit: VND

No.	Indicator	Code	Note	Accumulated from the beginning of the year to the end of the first quarter of this year	Accumulated from the beginning of the year to the end of the first quarter of the previous year
I	Cash flows from operating activities				
1	Profit before tax	01		11,366,596,033	11,931,614,695
2	Adjustments for items				
	- Depreciation Of fixed assets	02		2,451,340,695	1,998,405,350
	- Provisions	03		-	-
	- Exchange rate gains and losses due to revaluation Of foreign currency items	04		(60,101,160)	16,389,414
	- investment gains and losses	05		(8,858,491,464)	(8,412,006,396)
	- Interest expense	06		-	-
	- Other adjustments	07		-	-
3	Profit from operating activities before changes in working capital	08		4,899,344,105	5,534,403,063
	- Increases and decreases in receivables	09		(3,802,371,560)	11,624,655,281
	- Increases and decreases in inventories	10		54,788,106	(61,256,755)
	- Increases and decreases in payables (excluding Interest payable and corporate income tax payable)	11		968,370,246	(16,790,351,431)
	- Increases and decreases in prepaid expenses	12		486,463,130	281,328,547
	Increase and decrease of trading securities	13			
	- Interest paid	14		-	-
	- corporate income tax paid	15		(8,088,495,736)	(25,173,744,632)
	- Other cash receipts from operating activities	16		(139,900,000)	789,063,232
	- Other cash outflows for operating activities	17		25,950,000	(211,638,050)
	Net cash flow from operating activities	20		(5,595,851,709)	(24,007,540,744)
II	Cash flow from investing activities				
1	Cash outflows for purchasing and constructing fixed assets and other long-term assets	21		(5,504,813,118)	(6,127,516,296)
2	Proceeds from liquidation and sale of fixed assets and other long-term assets	22			
3	Cash outflows lending, purchasing debt instruments of other entities	23		(140,935,000,000)	(104,400,000,000)
4	Cash recovered from lending, reselling debt instruments of other entities	24		115,250,000,000	234,400,000,000
5	Cash paid for investment in other entities	25			-
6	Cash recovered from investment in other entities	26			1,440,000,000
7	Cash received from loan interest and dividends	27		9,268,057,390	13,197,464,752
	Net cash flow from investment activities	30		(21,921,755,728)	138,509,948,456

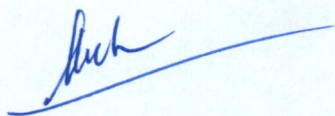
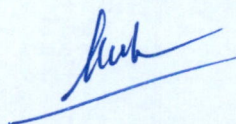
No.	Indicator	Code	Note	Accumulated from the beginning of the year to the end of the first quarter of this year	Accumulated from the beginning of the year to the end of the first quarter of the previous year
III	Cash flow from financing activities				
	Proceeds from the issuance of shares, receipt of capital contributions from owners	31			
	Return of contributed capital to owners, repurchase of issued shares	32			
1	Short-term and long-term borrowings received	33		-	-
2	Repayment of principal loans	34		-	-
5	Repayment of finance leases	35			-
3	Dividends and profits paid to owners	36			-
	Net cash flows from financing activities	40		-	-
	Net cash flows during the period (50 = 20+30+40)	50		(27,517,607,437)	114,502,407,712
	Cash and cash equivalents at the beginning of the period	60		163,408,154,123	52,799,356,319
	Effects of changes in foreign exchange rates	61		60,101,160	12,367,392
	Cash and cash equivalents at the end of the period (70 = 50+60+61)	70		135,950,647,846	167,314,131,423

Hanoi, Jul 28, 2026

Prepare

Chief Accountant

General Director


Mr Pham Quoc Chinh

Mr Pham Quoc Chinh

Mr Dao Nguyen Dang

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

I- Characteristics of business operations:

1- Form of capital ownership:

The Transport and Chartering Joint Stock Company was equitized from the Transport and Chartering Company (100% State-owned Company) according to Decision No. 963/QD-BGTVT dated April 27, 2006 and Decision No. 1944/QD-BGTVT

dated September 22, 2006 of the Ministry of Transport. Trading name: Transport and Chartering Corporation

Abbreviation: VIETFRACHT

Head office of the Company at 74 Nguyen Du, Hai Ba Trung, Hanoi

Charter capital according to the Business Registration and Tax Registration Certificate No. 0100105937 issued by the Department of Planning and Investment of Hanoi City on January 3, 2018 (registered for the 10th change) is 150,000,000,000 VND, divided into 15,000,000 shares, the par value of each share is 10,000 VND/share.

2- Business areas: Inland container depot (ICD) business, maritime brokerage services, ship chartering and ship leasing

3- Business lines: Transport of goods by sea; ship chartering, ship leasing; brokerage and other services, shipping agency, freight forwarding agency...

4- Normal production and business cycle: Not more than 12 months.

5- Enterprise structure:

Branches:

- Branch of Transport and Chartering Joint Stock Company in Ho Chi Minh City;
- Branch of Transport and Chartering Joint Stock Company in Hai Phong City.
- Branch of Transport and Chartering Joint Stock Company in Quang Ninh Province.

Subsidiaries:

- Vietfracht Hung Yen Logistics Joint Stock Company;
- Vietfracht Hanoi One Member Co., Ltd. (Decision on establishment dated March 28, 2018);
- Vietfracht Ho Chi Minh City One Member Co., Ltd. (Decision on establishment dated April 9, 2018);
- Vietfracht Hai Phong One Member Co., Ltd. (Decision on establishment dated March 29, 2018).

Indirect affiliates and joint ventures:

- Unithai Maruzen Logistics Vietnam Joint Stock Company.

6. Comparative information on the Financial Statements: The figures of the financial statements were prepared in the same period of the previous year

II- Accounting period, currency used in accounting:

1. Accounting year: starts from January 1 and ends on December 31 of each year
2. Currency used in accounting: Vietnam Dong

III- Applicable accounting standards and regimes

1. The accompanying consolidated financial statements are presented in Vietnamese Dong (VND), at historical cost, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System (Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the method of preparing and presenting consolidated financial statements and Circular No. 43/TT-BTC dated April 20, 2016 of the Ministry of Finance amending and supplementing some articles of Circular No. 202/2014/TT-BTC) and relevant legal regulations on the preparation and presentation of consolidated financial statements in Vietnam.

2. Applicable accounting form: Accounting by vouchers.

IV-Applicable accounting policies

1. Cash and cash equivalents: Cash includes cash in hand, bank deposits.
2. Foreign currency transactions

Transactions in currencies other than Vietnamese Dong (VND) are converted into Vietnamese Dong at the exchange rate at the time of the transaction. Exchange rate differences incurred during the fiscal period are recorded in financial expenses or revenue in the fiscal period.

The balance of cash assets, cash equivalents and liabilities denominated in foreign currencies at the end of the fiscal period are converted into Vietnamese Dong at the buying rate of the bank with the transaction account at the end of the fiscal period.

Exchange rate differences arising from the revaluation of balances at the end of the fiscal period are recorded in financial expenses or revenue in the fiscal period.

3. Financial investments

Financial investments are accounted for using the original cost method. The Company only records in the income statement the portion of the accumulated net profit of the investee arising after the date of investment. Any other amount received by the Company other than the profit is considered as a recovery of investments and is recorded as a deduction from the cost of the investment.

Financial investments at the reporting date, if:

Have a recovery period or maturity not exceeding 90 days from the date of purchase of the investment are considered

Have a capital recovery period of less than 1 (one) year or within 1 (one) business cycle are classified as short-term assets; and

Have a capital recovery period of more than 1 (one) year or more than 1 (one) business cycle are classified as long-term assets.

Loans

Loans are determined at cost less provisions for doubtful debts. Provision for doubtful debts of the Company's loans

Long-term financial investments

Investments in subsidiaries, joint ventures and associates

A subsidiary is an entity in which the Company has the power to control the financial policies and operations so as to obtain economic benefits from its operations.

An associate is an entity in which the Company has significant influence but is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in making financial and operating decisions of the investor but does not have control or joint control over those policies.

Investments in other entities

Other long-term investments include investments in shares, capital contributions to other entities with a ratio of less than 20% of the charter capital of the investee company, loans and other long-term investments. Other investments are recorded at actual purchase price. Investments in subsidiaries, joint ventures and associates are presented in the Balance Sheet at cost less provisions for impairment (if any). Provisions for impairment of investments in subsidiaries, joint ventures and associates are made in accordance with Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance on "Guidelines for the provision and use of provisions for impairment of inventories, losses in financial investments, bad debts and warranties for products, goods and construction works at enterprises".

4. Receivables

Receivables are presented in the Separate Financial Statements at the carrying value of receivables from the Company's customers and other receivables plus provisions for bad debts. At the time of reporting, if:

- Receivables with a collection or payment period of less than 1 year (or within a business production cycle) are classified as short-term assets;
- Receivables with a collection or payment period of more than 1 year (or more than one business production cycle) are classified as long-term assets;

Provisions for receivables are established in accordance with Circular No. 200/2014/TT-BTC ("Circular 200") dated December 22, 2014 of the Minister of Finance and Circular 200/2014/TT-BTC guiding the Enterprise Accounting Regime and Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance guiding the regime of setting up and using provisions for inventory price reduction, loss of financial investments, bad debts and warranty of products, goods and construction works at enterprises.

5. Inventories

Inventories are determined at cost. In case the net realizable value is less than the original price, it is recorded at the net realizable value. The cost of inventories comprises all costs incurred in bringing the inventories to their present location and condition, including: purchase price, non-refundable taxes, transportation, handling, storage costs during the purchase process, standard loss, and other costs directly attributable to the purchase of inventories.

The Company applies the periodic inventory method to account for inventories. The selling price of inventories is calculated using the monthly weighted average method.

6. Principles of recording and depreciation of fixed assets

Fixed assets are reflected at their original cost and accumulated depreciation.

Tangible fixed assets

The original cost of tangible fixed assets includes the purchase price and any costs directly related to bringing the asset to a state of readiness for use. The original cost of tangible fixed assets by self-made or self-constructed assets includes construction costs, actual production costs incurred plus installation and testing costs. The costs of upgrading tangible fixed assets are capitalized, increasing the original cost of fixed assets; maintenance and repair costs are included in the business results of the year. When tangible fixed assets are sold or liquidated, the original cost and accumulated depreciation are written off and any gains or losses arising from the liquidation of tangible fixed assets are included in the business results of the year.

Depreciation of tangible fixed assets is calculated using the straight-line method, applied to all assets at the rate calculated to allocate the original cost over the estimated period of use and in accordance with the guidance in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on guiding the management, use and depreciation regime of fixed assets, Circular No. 147/2016/TT-BTC dated October 13, 2016 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC and Circular No. 28/2017/TT-BTC dated April 12, 2017 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC.

The depreciation period of the company's tangible fixed assets is as follows:

Type of asset	Depreciation period (years)
- Buildings, structures	05-50
- Machinery, equipment	05-07
- Means of transport, transmission	07-15
- Equipment, management tools	03-05

Intangible fixed assets

The original cost of intangible fixed assets includes the purchase price and any costs directly related to preparing the

Depreciation of intangible fixed assets is calculated using the straight-line method, applied to all assets at the rate
The depreciation period of the company's intangible fixed assets is as follows:

- | | |
|-----------------------|--------------------------|
| - Management software | 03 - 05 years |
| - Land use rights | According to actual time |

7. Prepaid expenses.

These are types of actual expenses that have been incurred but are related to the results of production and business activities of many accounting years.

The company's short-term prepaid expenses are tools, equipment awaiting allocation, ship rental insurance, land rent and other expenses.

The company's long-term prepaid expenses are major repairs, issuance of Thang Long Ship Certificate, major repairs, issuance of Bluelotus Ship Certificate, cargo transfer warehouse operator project and other expenses.

8. Liabilities

Liabilities are recorded at cost

Payables to suppliers are commercial payables arising from the purchase of goods and services.

Other payables include non-commercial payables not related to the purchase of goods and services.

9. Accrued expenses

Payables arising from the purchase of goods and services received from suppliers and recorded in the production and business costs of the reporting year but without invoices or complete accounting documents.

10. Principles of recording equity:

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

The reserve funds belonging to equity are set aside from undistributed profit after tax according to the decision of the General Meeting of Shareholders.

Undistributed profit after tax is the profit from the Company's production and business activities after deducting adjustments due to retroactive application of changes in accounting policies, retroactive adjustment of material errors of previous years, setting up funds and distributing dividends to shareholders according to the provisions of law and approved by the Board of Directors.

11. Principles and methods of recording revenue:

Revenue is recorded when the transaction results are determined reliably and the Company is able to obtain economic Revenue from rendering services is recognized when the significant risks and rewards have been transferred to the customer and the services have been provided and accepted by the customer.

Financial revenue includes revenue arising from interest on deposits, interest on loans, and other financial revenue. Interest on deposits and interest on loans is determined on an accrual basis, determined on the balance of deposits and the applicable interest rate.

Interest from investments is recognized when the Company has the right to receive the interest.

12. Unearned revenue

Reflects the current amount and the increase or decrease in the enterprise's unrealized revenue during the accounting period. Unearned revenue includes revenue received in advance such as: Amounts paid in advance by customers for one or more accounting periods for asset leasing.

13. Principles of accounting for cost of goods sold

Cost of goods sold reflects the capital value of services sold during the period, ensuring the principle of matching

14.Principles of accounting for financial expenses

The Company's financial operating expenses include loan interest expenses and expenses for joint venture activities arising during the financial period.

15. Principles of accounting for sales expenses and business management expenses

Business management expenses reflect the Company's general management expenses, including expenses for salaries of the business management department, social insurance, health insurance, union fees, unemployment insurance of business management staff, office materials, labor tools, depreciation of fixed assets used for business management, land rent, business license tax, provision for bad debts, outsourced services and other cash expenses.

16. Principles and methods of recording VAT expenses, other taxes, corporate income tax, deferred corporate income tax.

The VAT rate for the Company's products will be 0% for international transportation services and 10% for other. Other taxes are applied according to current tax laws in Vietnam.

The Company is required to pay corporate income tax at the rate of 20%.

Current income tax is the tax calculated on taxable income for the period using the tax rate applicable in the financial period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax accounting and financial accounting as well as adjustments for income or expenses that are not taxable or deductible.

Deferred income tax liability is recognized for all taxable temporary differences, except to the extent that the deferred income tax liability arises from the initial recognition of an asset or liability in a transaction that, at the time of the transaction, affects neither accounting profit nor taxable profit (or tax loss).

V- Additional information and details for items presented in the Balance Sheet

Unit: VND

Indicator	Tại 30/06/2026	Tại 01/01/2026
1. Cash and cash equivalents		
- Cash	80,564,680	28,963,697
- Bank deposits	125,870,083,165	122,579,190,426
- Cash equivalents	10,000,000,000	40,800,000,000
Total	135,950,647,845	163,408,154,123
2. Short-term financial investments		
- Short-term loan receivables	9,500,000,000	9,500,000,000
- Other Short-term investments	48,735,000,000	22,000,000,000
Total	58,235,000,000	31,500,000,000
3. Short-term receivables	Tại 30/06/2026	Tại 01/01/2026
- Receivables from customers	12,525,097,851	12,412,666,721
- advances to suppliers	2,531,859,583	4,301,299,007
- Prepayments to suppliers	46,848,832,155	43,254,762,708
- Other Receivables, Short-term assets : +Advances	931,423,872	778,000,000
+ Shipping lines not yet exempted	5,229,333,970	5,229,333,970
+ Short-term deposits and deposits	1,000,000	772,400,853
+ Other receivables	40,687,074,313	36,475,027,885
-Provision for doubtful debts	(1,644,495,985)	(1,644,495,985)
Total	60,261,293,604	58,324,232,451
4. Inventory		
-Raw materials, supplies	30,941,698	85,729,804
Total	30,941,698	85,729,804
5. Long-term receivables		
+ Working capital in affiliated units		
- Other long-term receivables	1,650,611,151	1,490,060,520
Total	1,650,611,151	1,490,060,520
6. Construction in progress		
Other projects	6,144,738,423	1,373,729,008
Total	6,144,738,423	1,373,729,008

7. Increase and decrease of tangible fixed assets:						
Items	Buildings	Machinery and equipment	Means of transport and transmission	Equipment and tools for managing	Other fixed assets	Total
Original cost of tangible fixed assets						
Balance at 01/01/2026	70,859,706,156	1,482,314,905	26,075,534,621	1,411,059,500	-	99,828,615,182
- Liquidation, sale	-	-	-	-	-	-
- New purchase	-	174,000,000	559,803,703	-	-	733,803,703
Balance at 30/06/2026	70,859,706,156	1,656,314,905	26,635,338,324	1,411,059,500	-	100,562,418,885
Accumulated depreciation						
Balance at 01/01/2026	52,903,525,841	1,208,936,858	20,047,486,539	1,411,059,500	-	75,571,008,738
- Depreciation during the period	1,722,034,620	28,383,336	690,087,789	-	-	2,440,505,745
- Liquidation, sale, other reduction	-	-	-	-	-	-
Balance at 30/06/2026	54,625,560,461	1,237,320,194	20,737,574,328	1,411,059,500	-	78,011,514,483
Remaining value of tangible fixed assets						
- As at 01/01/2026	17,956,180,315	273,378,047	6,028,048,082	-	-	24,257,606,444
- As at 30/06/2026	16,234,145,695	418,994,711	5,897,763,996	-	-	22,550,904,402
8. Increase and decrease of intangible fixed assets						
Item	Land use rights	Copyrights, patents	Trademarks	Computer software	Other intangible assets	Total
Original cost of intangible fixed assets						
Balance at 01/01/2026	7,355,097,914	-	-	206,000,000	-	7,561,097,914
Balance at 30/06/2026	7,355,097,914	-	-	206,000,000	-	7,561,097,914
Accumulated depreciation						
Balance at 01/01/2026	86,679,600	-	-	206,000,000	-	292,679,600
- Depreciation during the period	10,834,950	-	-	-	-	10,834,950
Balance at 30/06/2026	97,514,550	-	-	206,000,000	-	303,514,550
Remaining value of intangible fixed assets						
- As at 01/01/2026	7,268,418,314	-	-	-	-	7,268,418,314
- As at 30/06/2026	7,257,583,364	-	-	-	-	7,257,583,364

9. Long-term financial investments	As at 30/06/2026	As at 01/01/2026
Original cost of investments	1,443,788,640	1,304,004,365
Dimerco Vietfracht LD Co., Ltd.	-	0
Heung-A Line VN Co., Ltd.	-	0
Unithai Maruzen Logistics VN Joint Stock Company	1,443,788,640	1,304,004,365
Capital investment in other entities	77,450,000,000	77,450,000,000
Hanoi Real Estate Investment, Service and Trading Joint Stock Company (Decision 35/2019/QD-BDS HN dated January 28, 2019)	77,450,000,000	77,450,000,000
Total	78,893,788,640	78,754,004,365
10. Prepaid Expenses		
Short-term prepaid expenses	82,123,404	175,767,162
Long-term prepaid expenses	12,101,331,000	12,494,150,372
Total	12,183,454,404	12,669,917,534
11. Deferred Tax Assets	1,729,433,453	2,011,327,346
12. Trade Payables and Advances from Buyers		
Trade Payables	6,993,130,654	6,964,161,422
Advance Payments from Buyers	163,929,343	96,948,833
Total	7,157,059,997	7,061,110,255
13. Taxes and amounts payable to the State		
- VAT	455,314,166	655,483,603
- corporate income tax	1,578,038,333	8,033,491,501
- Personal income tax	58,283,272	81,245,895
- Land fees, Land tax	509,726,893	391,098,362
- Other taxes	4,316,051,650	4,383,526,688
Total	6,917,414,314	13,544,846,049
14. Payable Expenses		
- Short-term payable expenses	830,324,778	538,866,499
- long-term payable expenses	396,859,167	285,053,184
Total	1,227,183,945	823,919,683
15. Other payables		
Short-term	18,678,589,499	16,580,640,829
- Health insurance, social insurance, unemployment insurance	29,375,808	29,375,808
- Union fees	303,456,472	303,456,472
- Short-term deposits and bets	1,460,364,000	904,364,000
- Other payables	16,885,393,219	15,343,444,549
Long-term	7,204,331,188	7,593,722,875
- Payable to Vipco Petroleum JSC, interest on capital contribution to Cai Lan warehouse project	4,230,000,000	4,230,000,000
- Transfer MOL's balance to the Company	1,371,639,899	1,371,639,899
- Other payables	1,602,691,289	1,992,082,976
Total	25,882,920,687	24,174,363,704
16. Short-term unearned revenue	171,914,223	165,170,830
17. Off-balance sheet items		
US Dollar (USD)	145,619.46	135,314.79

20. Equity

20.1 Reconciliation table of changes in Equity

	Owner's capital	Share capital surplus	Other funds belonging to owners' capital	Development investment fund	Undistributed profit after tax Total	Non-controlling interest	Total
A	1	2	3	4	5	6	7
As at 01/01/2025	150,000,000,000	-	3,410,429,248	36,779,900,263	120,503,260,815	2,275,334,930	312,968,925,256
Previous year profit	-	-	-	-	21,297,338,354	26,268,087	21,323,606,441
Other increase	-	-	-	-	(465,640,012)	(15,577,667)	-
Profit distribution	-	-	-	-	(5,955,000,000)	(143,422,523)	(6,098,422,523)
Other decrease	-	-	-	-	(2,250,000,000)	(1,500,000,000)	(3,750,000,000)
As at 31/12/2025	150,000,000,000	-	3,410,429,248	36,779,900,263	133,129,959,157	642,602,827	323,962,891,495
As at 01/01/2026	150,000,000,000	-	3,410,429,248	36,779,900,263	133,129,959,157	642,602,827	323,962,891,495
Profit after tax	-	-	-	-	9,773,011,891	15,301,585	9,788,313,476
Profit distribution during the period	-	-	-	-	(671,630,858)	-	(671,630,858)
Other increase/decrease	-	-	-	-	(489,589,271)	-	(489,589,271)
As at 30/06/2026	150,000,000,000	-	3,410,429,248	36,779,900,263	141,741,750,919	657,904,412	332,589,984,842

20.2 Details of owner's investment capital	As at 30/06/2026			As at 01/01/2026		
	Total	Common Stock Capital	Preferred Stock Capital	Total	Common Stock Capital	Preferred Stock Capital
- Contributed capital (Shareholders, members)	150,000,000,000	150,000,000,000	-	150,000,000,000	150,000,000,000	-
- Share premium	-	-	-	-	-	-
- Treasury shares	-	-	-	-	-	-
Total	150,000,000,000	150,000,000,000	-	150,000,000,000	150,000,000,000	-

* Value of bonds converted into shares during the year

20.3 Capital transactions with shareholders and dividend and profit methods	As at 30/06/2026	As at 01/01/2026
- Owner's investment capital		
+ capital contribution at the beginning Of the year	150,000,000,000	150,000,000,000
+ capital contribution increased during the year	-	-
+ capital contribution decreased during the year	-	-
+ capital contribution at the end Of the year	150,000,000,000	150,000,000,000
- Dividends, distributed profits	-	-
20.4 Shares	As at 30/06/2026	As at 01/01/2026
- Number Of shares authorized for issuance	15,000,000	15,000,000
- Number Of shares issued and fully Contributed	-	-
+ Common shares	15,000,000	15,000,000
+ Preferred shares	-	-
- Number Of shares repurchased	-	-
+ Shares of state shareholders:	-	-
+ shares Of individual Shareholders	15,000,000	15,000,000
- Number Of outstanding shares	-	-
+ Common shares	15,000,000	15,000,000
+ Preferred shares	-	-

VI. Additional information for items presented in the income statement:

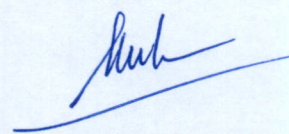
1. Revenue	01/04/2026-30/06/2026	01/04/2025-30/06/2025
Sales and service revenue	33,364,948,387	31,411,219,376
- Revenue from freight forwarding services	1,636,254,371	5,199,052,411
- Revenue from providing warehouse business services	28,859,993,812	22,777,526,813
- Revenue from providing Other services	2,868,700,204	3,434,640,152
2. Cost of goods sold	01/04/2026-30/06/2026	01/04/2025-30/06/2025
Giá vốn hàng bán	29,155,020,266	26,177,413,440
- Cost Of freight forwarding services	1,583,669,451	4,394,173,484
- Cost Of providing warehouse business services	25,617,831,902	19,487,783,497
- Cost Of providing Other services	1,953,518,913	2,295,456,459
3. Revenue from financial activities	01/04/2026-30/06/2026	01/04/2025-30/06/2025
Financial activities revenue	2,676,706,464	5,791,541,462
- Interest on deposits, loans	2,641,550,230	3,334,025,194
- Dividends, shared profits	-	1,001,952,000
- Exchange rate differences	35,156,234	15,564,268
- Other financial activities Revenue	-	1,440,000,000
4. Profit and loss in joint ventures and associates	77,811,134	52,263,577
5. Financial expenses	01/04/2026-30/06/2026	01/04/2025-30/06/2025
Financial activities expenses	23,913,034	28,756,806
- Interest on loans	-	-
- Exchange rate differences	23,913,034	28,756,806
- Other financial expenses	-	-
6. Business management expenses	01/04/2026-30/06/2026	01/04/2025-30/06/2025
Business management expenses	3,692,178,467	3,377,013,429
- Salary expenses	1,274,764,868	1,207,810,156
- fixed asset Depreciation expenses	-	13,937,770
- Outsourced service expenses, Other	2,417,413,599	2,155,265,503
7. Other income	01/04/2026-30/06/2026	01/04/2025-30/06/2025
Other income	100,405,561	12,981,452
Liquidation, transfer of fixed assets	-	-
Other items	100,405,561	12,981,452
8. Other expenses	01/04/2026-30/06/2026	01/04/2025-30/06/2025
Other expenses	84,675,620	43,803,975
Residual value of liquidation and transfer of assets	-	-
Other expenses	84,675,620	43,803,975
9. Corporate income tax payable and profit after cor	01/04/2026-30/06/2026	01/04/2025-30/06/2025
- Total accounting profit before tax	3,264,084,158	7,641,018,217
- corporate income tax payable	706,447,043	968,918,531
- Deferred corporate income tax	-	0
- Profit after corporate income tax	2,557,637,115	6,672,099,686
- Profit after tax Of non-controlling Shareholders	7,354,980	59,927,993
- Profit after corporate income tax Of the parent company	2,550,282,135	6,612,171,693

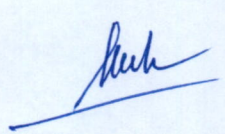
Hanoi, Jul 28, 2026

Prepare

Chief Accountant

General Director


Mr Pham Quoc Chinh


Mr Pham Quoc Chinh


Mr Dao Nguyen Dang