

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

**INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026**

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

**INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026**

TABLE OF CONTENTS	PAGE
Corporate information	1
Statement by the Board of Management	2
Report on the review of interim financial information	3
Interim statement of financial position (Form B 01a - DN)	5
Interim income statement (Form B 02a - DN)	7
Interim cash flow statement (Form B 03a - DN)	8
Notes to the interim financial statements (Form B 09a - DN)	9

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

CORPORATE INFORMATION

Enterprise registration certificate	No. 0200387594 was initially issued by the Finance Department of Hai Phong City on 31 March 2000 and the latest 12 th amendment of the Enterprise registration certificate dated 24 November 2025.	
Board of Directors ("BoD")	Mr. Le Phuc Tung Ms. Pham Thi Anh Thu Mr. Ta Manh Cuong Mr. Nguyen Van Tuan Mr. Nguyen Cong Bang	Chairman Vice Chairwoman Member Member (until 25 March 2026) Member (until 25 March 2026)
Board of Supervision ("BoS")	Mr. Le Hong Quang Mr. Mai Trong Tai Ms. Duong Thanh Ha	Head of Board of Supervision Member Member
Board of Management ("BoM")	Mr. Ta Manh Cuong	Director
Legal representative	Mr. Ta Manh Cuong	Director
Registered office	No. 5, Lot 2B, Intersection 5 Cat Bi Airport New Urban Area, Ngo Quyen Ward, Hai Phong City, Vietnam	
Auditor	PwC (Vietnam) Limited	

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

STATEMENT OF THE BOARD OF MANAGEMENT

Responsibility of the Board of Management of the Company in respect of the interim financial statements

The Board of Management of Transportation and Trading Services Joint Stock Company ("the Company") is responsible for preparing and presenting the interim financial statements which give a true and fair view of the interim financial position of the Company as at 30 June 2026, and of its interim financial performance and its interim cash flows for the six-month period then ended. In preparing the interim financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim financial position of the Company and enable interim financial statements to be prepared which comply with the basis of accounting set out in Note 2 to the interim financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud or error.

Approval of the interim financial statements

I hereby, approve the accompanying interim financial statements as set out on pages 5 to 34 which give a true and fair view of the interim financial position of the Company as at 30 June 2026 and of its interim financial performance and its interim cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim financial statements.

On behalf of the Board of Management



Ta Mạnh Cuong
Director

Hai Phong City, SR Vietnam
14 August 2026



REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION TO THE SHAREHOLDERS OF TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

We have reviewed the accompanying interim financial statements of Transportation and Trading Services Joint Stock Company ("the Company") which were approved by the Board of Management of the Company on 14 August 2026. The interim financial statements comprise the interim statement of financial position as at 30 June 2026, the interim income statement, the interim cash flow statement for the six-month period then ended, and explanatory notes to the interim financial statements including significant accounting policies, as set out on pages 5 to 34.

The Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and the true and fair presentation of these interim financial statements of the Company in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of interim financial statements and for such internal control which the Board of Management determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on review engagement 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not presented fairly, in all material respects, the interim financial position of the Company as at 30 June 2026, its interim financial performance and its interim cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim financial statements.

Other Matter

The report on review of interim financial statements is prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

For and on behalf of PwC (Vietnam) Limited



Nguyen Hoang Nam
Audit Practising Licence No.
0849-2023-006-1
Authorised Representative

Report reference number: HCM18755
Ho Chi Minh City, 14 August 2026

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 01a – DN

INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND Restate (Note 29)
100	CURRENT ASSETS		67,855,858,571	142,177,228,554
110	Cash and cash equivalents	3	6,606,205,917	2,286,364,944
111	Cash		606,205,917	2,286,364,944
112	Cash equivalents		6,000,000,000	-
120	Short-term investments		50,541,395,064	129,131,533,696
123	Short-term investments held to maturity	4	50,541,395,064	129,131,533,696
130	Short-term receivables		274,514,475	202,209,983
131	Short-term trade accounts receivable	5	1,559,383,162	1,527,701,379
132	Short-term prepayments to suppliers		114,837,949	113,516,609
135	Other short-term receivables	6	87,301,369	48,000,000
136	Provision for doubtful debts – short-term	7	(1,487,008,005)	(1,487,008,005)
140	Inventories		83,458,284	83,458,284
141	Inventories		83,458,284	83,458,284
160	Other current assets		10,350,284,831	10,473,661,647
162	Value added tax ("VAT") to be reclaimed	12(a)	10,350,284,831	10,473,661,647
200	LONG-TERM ASSETS		39,631,647,840	40,209,908,424
220	Fixed assets		11,054,276,023	11,094,263,827
221	Tangible fixed assets	8(a)	3,798,980,023	3,838,967,827
222	Historical cost		5,425,233,348	5,425,233,348
223	Accumulated depreciation		(1,626,253,325)	(1,586,265,521)
227	Intangible fixed assets	8(b)	7,255,296,000	7,255,296,000
228	Historical cost		7,310,296,000	7,310,296,000
229	Accumulated amortisation		(55,000,000)	(55,000,000)
240	Investment properties	9	28,481,383,918	28,922,163,370
241	Historical cost		30,684,415,596	30,684,415,596
242	Accumulated depreciation		(2,203,031,678)	(1,762,252,226)
270	Other long-term assets		95,987,899	193,481,227
271	Long-term expenses to be allocated	10	95,987,899	193,481,227
280	TOTAL ASSETS		107,487,506,411	182,387,136,978

The notes on pages 9 to 34 are an integral part of these interim financial statements.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 01a – DN

INTERIM STATEMENT OF FINANCIAL POSITION (continued)
AS AT 30 JUNE 2026

Code	RESOURCES	Note	Ending balance VND	Beginning balance VND
300	LIABILITIES		2,365,049,396	2,309,385,074
310	Short-term liabilities		1,969,709,396	1,528,491,074
311	Short-term trade accounts payable	11	341,106,579	342,882,675
314	Short-term tax and other payables to the State	12(b)	604,652,010	375,447,854
315	Payables to employees		68,257,034	102,858,000
316	Short-term accrued expenses	13	126,444,240	133,781,120
319	Short-term deferred revenue		37,636,365	188,181,812
320	Other short-term payables	14(a)	521,196,902	103,894,427
323	Bonus and welfare fund	15	270,416,266	281,445,186
330	Long-term liabilities		395,340,000	780,894,000
338	Other long-term payables	14(b)	395,340,000	780,894,000
400	OWNERS' EQUITY		105,122,457,015	180,077,751,904
410	Capital and reserves		105,122,457,015	180,077,751,904
411	Owners' capital	16, 17	86,000,000,000	86,000,000,000
411a	- Ordinary shares with voting rights		86,000,000,000	86,000,000,000
412	Capital surplus	17	5,007,985,000	5,007,985,000
418	Investment and development fund	17	-	11,496,562,246
420	Undistributed earnings	17	14,114,472,015	77,573,204,658
420a	- Undistributed post-tax profits of previous years		11,669,766,904	73,262,405,639
420b	- Post-tax profits of current period/year		2,444,705,111	4,310,799,019
440	TOTAL RESOURCES		107,487,506,411	182,387,136,978

Vu Thi Hau
Preparer/ Chief Accountant



Ta Manh Cuong
Director
14 August 2026

The notes on pages 9 to 34 are an integral part of these interim financial statements.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 02a – DN

INTERIM INCOME STATEMENT
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

Code	Items	Note	Current period VND	Previous period VND
01	Revenue from rendering of services		1,994,147,053	1,932,932,330
10	Net revenue from rendering of services	20	1,994,147,053	1,932,932,330
11	Cost of services rendered	21	(985,915,193)	(952,640,681)
20	Gross profit from rendering of services		1,008,231,860	980,291,649
22	Financial income	22	3,328,702,704	3,615,103,475
25	Selling expenses		-	(33,925,070)
26	General and administration expenses	23	(1,281,053,176)	(2,194,892,869)
30	Net operating profit		3,055,881,388	2,366,577,185
31	Other income		-	17,422
32	Other expenses		-	(2,404,328)
40	Net other expenses		-	(2,386,906)
50	Net accounting profit before tax		3,055,881,388	2,364,190,279
51	Corporate income tax ("CIT") - current	24	(611,176,277)	(476,438,056)
52	CIT - deferred	24	-	-
60	Net profit after tax		2,444,705,111	1,887,752,223
70	Basic earnings per share	18(a)	284	220
71	Diluted earnings per share	18(b)	284	220

Vu Thi Hau
Preparer/ Chief Accountant



Ta Manh Cuong
Director
14 August 2026

The notes on pages 9 to 34 are an integral part of these interim financial statements.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 03a – DN

**INTERIM CASH FLOW STATEMENT
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026
(Indirect method)**

Code	Items	Note	Current period VND	Previous period VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	Net profit before tax		3,055,881,388	2,364,190,279
	Adjustments for:			
02	Depreciation	25	480,767,256	480,767,256
04	Unrealised foreign exchange gains	22	(3,285,740)	(66,082,327)
05	Profits from investing activities	22	(3,317,235,724)	(3,548,590,120)
08	Operating profit/(loss) before changes in working capital		216,127,180	(769,714,912)
09	Decrease in receivables		90,373,693	137,530,080
11	Increase/(decrease) in payables		179,943,792	(399,395,535)
12	Decrease in in expenses to be allocated		97,493,328	106,590,060
15	CIT paid	12	(721,141,087)	(192,332,211)
17	Other payments on operating activities		(11,028,920)	(9,250,000)
20	Net cash outflows from operating activities		(148,232,014)	(1,126,572,518)
	CASH FLOWS FROM INVESTING ACTIVITIES			
23	Placements for term deposits		(49,300,000,000)	(123,800,000,000)
24	Collections of term deposits		126,900,000,000	121,200,000,000
27	Interest received		4,268,072,987	3,355,648,204
30	Net cash inflows from investing activities		81,868,072,987	755,648,204
	CASH FLOWS FROM FINANCING ACTIVITIES			
36	Dividends paid		(77,400,000,000)	-
40	Net cash outflows from financing activities		(77,400,000,000)	-
50	Net increase/(decrease) in cash		4,319,840,973	(370,924,314)
60	Cash at the beginning of the period	3	2,286,364,944	2,663,741,619
61	Effect of foreign exchange differences		-	38,395,407
70	Cash and cash equivalents at the end of the period	3	6,606,205,917	2,331,212,712

Vu Thi Hau

Vu Thi Hau
Preparer/ Chief Accountant



Ta Manh Cuong
Director
14 August 2026

The notes on pages 9 to 34 are an integral part of these interim financial statements.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

1 GENERAL INFORMATION

Transportation and Trading Services Joint Stock Company ("the Company") is a joint stock company established in SR Vietnam pursuant to the Enterprise registration certificate No. 0200387594 which was issued by the Finance Department of Hai Phong City, dated 31 March 2000 and latest 12th amendment of the Enterprise registration certificate dated 24 November 2025.

Details of the shareholders' ownership percentages are presented in Note 16.

The Company's shares are listed on Hanoi Stock Exchange with the stock trading code TJC.

The Company's principal activities are real estate leasing.

The normal operating cycle of the Company does not exceed 12 months. Assets and liabilities are classified as current when they are expected to be recovered, settled or when the Company does not have the right to defer settlement for at least twelve months after the reporting period; all other assets and liabilities should be classified as non-current.

As at 30 June 2026, the Company had 7 employees (as at 31 December 2025: 8 employees).

Due to the first-time adoption of the new Accounting system (Note 2.2), the Board of Management has restated the comparative figures to conform with the current period's presentation. The comparative figures presented in the "Beginning balance" column of the Interim statement of financial position and the related notes are derived from the audited Balance Sheet as at 31 December 2025 and restated (Note 29). The comparative figures presented in the "Previous period" column of the Interim income statement, Interim cash flows statement, and the related notes are derived from the reviewed Income statement and Cash flows statement for the six-month period-end 30 June 2025 and restated (Note 29).

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of interim financial statements

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim financial statements. The interim financial statements have been prepared under the historical cost convention.

The accompanying interim financial statements are not intended to present the financial position and financial performance and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.1 Basis of preparation of interim financial statements (continued)

The financial statements (comprising the Statement of financial position, the Income statement, the Cash flows statements, and the explanatory notes to the financial statements) shall be understood as the interim financial statements for the six-month period ended 30 June 2026.

2.2 Significant changes in the Company's accounting policies applied

First-time adoption of the new Accounting system

On 27 October 2025, the Ministry of Finance issued Circular 99/2025/TT-BTC ("Circular 99") providing guidance on the corporate accounting system, replacing Circular 200/2014/TT-BTC, effective from 1 January 2026 and for fiscal years beginning on or after 1 January 2026. Therefore, the Company has apply Circular 99 for the fiscal year starting from 1 January 2026.

In accordance with the guidance of Circular 99, changes in accounting policies for the following items have been retrospectively adjusted in the comparative figures:

- Financial income including interest income from term deposits is recognised as an increase in the carrying amount of the investments held to maturity (Note 29).

The interim financial statements in Vietnamese language are the official statutory interim financial statements of the Company. The interim financial statements in English language have been translated from the Vietnamese version.

2.3 Reporting period

The Company's annual reporting period is from 1 January to 31 December.

The interim financial statements are prepared for the period from 1 January 2026 to 30 June 2026.

2.4 Currency

The interim financial statements are measured and presented in Vietnamese Dong ("VND"), which is the Company's accounting currency.

2.5 Exchange rates

Transactions arising in foreign currencies are translated at exchange rates prevailing at the transaction dates. The actual exchange rate at the transaction date is the average of the buying and selling transfer exchange rates quoted by the commercial bank with which the Company regularly transacts. Foreign exchange differences arising from these transactions are recognised in the interim income statement.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.5 Exchange rates (continued)

Monetary assets and liabilities denominated in foreign currencies at the interim statement of financial position date are respectively translated at the average of the buying and selling transfer exchange rates at the interim statement of financial position date of the commercial bank with which the Company regularly transacts. Foreign currencies deposited in bank at the interim statement of financial position date are translated at the average of the buying and selling transfer exchange rate of the commercial bank where the Company opens its foreign currency accounts. Foreign exchange differences arising from these translations are recognised in the interim income statement.

2.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks and other short-term investments with an original maturity of three months or less.

2.7 Receivables

Receivables are initially recognised at cost. Receivables represent trade receivables from customers arising from rendering of services and other non-trade receivables not related to rendering of services. Provision for doubtful debts is made for receivables that are overdue, or that are not yet due but for which there is objective evidence indicating that the debtor is unlikely or unable to settle part or all of the outstanding balance.

For receivables that are past due, the overdue period is determined based on the original contractual repayment terms, without taking into account any subsequent debt extensions agreed between the parties. The provision for doubtful debts is made at the following rates:

- 30% for receivables overdue from 6 months to less than 1 year;
- 50% for receivables overdue from 1 year to less than 2 years;
- 70% for receivables overdue from 2 years to less than 3 years;
- 100% for receivables overdue for 3 years or more.

For receivables not yet past due, but for which there is evidence that part or all of the receivable may not be recoverable, the Company estimates the irrecoverable amount and recognises a corresponding provision for doubtful debts.

The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of general and administration expenses in the period. Bad debts are written off when identified as uncollectible.

Receivables are classified into short-term and long-term receivables on the interim statement of financial position based on its remaining maturity period as at the end of the reporting period.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.8 Investments held to maturity

Investments held to maturity are investments which the Company has a positive intention and ability to hold until maturity.

Investments held to maturity include term deposits at banks. Those investments are initially accounted for at cost. Subsequently, financial income arising from such investments, including interest income from term deposits is recognised as an increase in the carrying amount of the respective investments. Meanwhile, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

Provision for diminution in value of investments held to maturity is made when there is evidence that the investment is uncollectible in whole or in part. Changes in the provision balance during the accounting period are recorded as financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Investments held to maturity are classified into short-term and long-term investments held to maturity on the interim statement of financial position based on the remaining period from the interim statement of financial position date to the maturity date.

2.9 Fixed assets

Tangible and intangible fixed assets

Fixed assets are assets held for use in the operating of the Company which qualify for recognition as a fixed assets, and are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use.

Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the interim income statement when incurred in the period.

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line basis so as to write off the historical cost of the fixed assets over their estimated useful lives. Depreciable amount equals to the historical cost of fixed assets recorded in the interim financial statements minus (-) the estimated disposal value of such assets. The estimated useful lives of each asset class are as follows:

Buildings and structures	50 years
Means of transportations	6 years
Office equipment	3 years
Accounting software	3 years

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

**NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026**

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.9 Fixed assets (continued)

Land use rights comprise of land use rights acquired in a legitimate transfer which land use right certificates are granted.

Indefinite land use rights are stated at costs and not amortised.

Disposals

Gains or losses on disposals of fixed assets are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the interim income statement.

2.10 Investment properties

Investment property is property held by the owner to earn rentals or for capital appreciation, rather than for use in the production or operation or for administrative purposes of the Company; or sale in the ordinary course of business.

The historical cost of an investment property represents the amount of cash or cash equivalents paid or the fair value of another consideration given to acquire the investment property at the time of its acquisition or completion of construction. Expenditure incurred subsequently which has resulted in an increase in the expected future economic benefits from the use of investment properties can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the interim income statement when incurred in the period.

Depreciation

Investment properties held for lease are depreciated on straight-line basis to write off the historical cost of the assets over their estimated useful lives. Depreciable amount equals to the historical cost of assets recorded in the interim financial statements minus (-) the estimated disposal value of such assets. The estimated useful lives of each asset class are as follows:

Buildings	15 - 50 years
-----------	---------------

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of investment properties and and selling costs are recognised as income or expense in the interim income statement.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.11 Expenses to be allocated

Expenses to be allocated represent actual costs incurred that associated with the operating results of multiple accounting period, including short-term and long-term prepayments on the interim statement of financial position. Short-term expenses to be allocated represent the carrying amount of deferred expenses with an allocation period 12 months or less, or within one normal operating cycle from the date of initial recognition. Long-term expenses to be allocated present the carrying amount of expenses incurred with an expected allocation period exceeding 12 months or beyond one normal operating cycle from the date of initial recognition. Expenses to be allocated are recorded at historical cost and allocated on a straight-line basis over their estimated useful lives.

2.12 Payables

Payables are initially recognised at cost. Classifications of payables are based on their nature as follows:

- Trade accounts payable are trade payables arising from purchase of goods and services.
- Other payables are non-trade payables and payables not relating to purchases of goods and services.

Payables are classified into short-term and long-term payables on the interim statement of financial position based on its maturity remaining period as at the end of the reporting period. However, payables that the Company does not have the right to defer the settlement of at any time within 12 months from this date are classified as short-term liabilities.

2.13 Accrued expenses

Accrued expenses include liabilities for goods and services received in the period but not yet paid for, due to pending invoices or insufficient records and documents. Accrued expenses are recorded as expenses in the reporting period.

2.14 Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisions are measured at the level of the expenditures expected to be required to settle the obligation. If the time value of money is material, provision will be measured at the present value using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a financial expense. Changes in the provision balance during the accounting period are recorded as general and administration expenses.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.15 Deferred revenue

Deferred revenue mainly comprises the amounts that customers have paid in advance for one or many accounting periods mainly including revenue from office leasing. The Company records deferred revenue for the future obligations that the Company has to fulfil. Deferred revenue is recognised as revenue in the interim income statement during the period to the extent that revenue recognition criteria have been met.

2.16 Capital and reserves

The contributed capital received from the shareholders of the Company is recorded according to the actual amount of contribution, not on the amount the owners have committed to contribute.

Owners' capital is recorded according to the reflects the total par value of shares, including ordinary shares that are classified as equity and recorded in the Enterprise Registration Certificate.

Capital surplus is the difference between the par value and the issue price of shares.

Undistributed earnings record the Company's results (profit) after CIT at the reporting date.

2.17 Appropriation of profit

According to the Company's Articles of Association, dividends are recognised as a liability in the financial statements for the period, based on the shareholder register cut-off date as determined by a Board of Directors' Resolution after the dividend proposal has been approved at the General Meeting of Shareholders.

Net profit after CIT could be distributed to shareholders after approval at the General Meeting of Shareholders, and after appropriation to other funds in accordance with the Company's charter and Vietnamese laws and regulations.

The Company's funds are as below:

- The investment and development fund is appropriated from profit after CIT of the Company and approved by shareholders in the General Meeting of Shareholders. This fund is appropriated for expanding business operations or making in-depth investments of the Company.
- Bonus and welfare fund is appropriated from the Company's profit after CIT and subject to shareholders' approval at the General Meeting of Shareholders. This fund is presented as a liability on the interim statement of financial position. The fund is utilised for rewarding and providing incentives, benefiting the workforce, and enhancing employee welfare.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

**NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026**

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.18 Revenue recognition

(a) Rental income

Rental income arising from operating leases is recognised in the interim income statement on a straight line basis over the terms of the lease.

(b) Interest income

Interest income is recognised in the interim income statement on the basis of the actual time and interest rates for each period when both (2) of these following conditions are satisfied:

- It is probable that economic benefits associated with the transaction will flow to the Company;
- Income can be measured reliably.

2.19 Cost of services rendered

Cost of services rendered are the costs of services rendered during the period and recorded on the basis of matching with revenue and on a prudent basis.

2.20 General and administration expenses

General and administration expenses represent expenses incurred for administrative purposes of the Company.

2.21 Current and deferred income tax

Income tax includes all income tax which is based on taxable profits. Income tax expense comprises current income tax expense and deferred income tax expense.

Current income tax is the amount of income tax payable or recoverable in respect of the current period taxable profits at the current period tax rates. Current and deferred income tax are recognised as an income or an expense and included in the profit or loss of the period, except to the extent that the income tax arises from a transaction or event which is recognised, in the same or a different period, directly in equity.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the interim financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of occurrence affects neither the accounting nor the taxable profit or loss. Deferred income tax is determined at the tax rates that are expected to apply to the financial year when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the interim statement of financial position date.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.22 Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including Board of Directors, Board of Supervision, Board of Management of the Company and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering its relationships with each related party, the Company considers the substance of the relationships, not merely the legal form.

2.23 Segment reporting

A segment is a component which can be separated by the Company engaged in rendering of services ("business segment"), or rendering of services within a particular economic environment ("geographical segment"). Each segment is subject to risks and returns that are different from those of other segments. The Board of Management of the Company has determined that the business's risk and profitability are primarily influenced by differences in the types of products and services the Company provides. As a result, the primary segment reporting of the Company is presented in respect of the Company's business segment.

2.24 Accounting estimates

The preparation of financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese (Corporate) Accounting System and applicable regulations on preparation and presentation of interim financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the accounting period.

For each significant estimate and assumption, it is necessary to clearly disclose:

- a) The nature of the assumptions or the estimation uncertainty;
- b) The reasons for, and the amounts that may be affected by, such assumptions or estimation uncertainty;
- c) An assessment of the likelihood of different possible outcomes;
- d) The actions or measures that Management expects to take to mitigate the impact on items in the interim financial statements should such uncertainties materialise in the next reporting period.

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

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

3 CASH AND CASH EQUIVALENTS

	Ending balance VND	Beginning balance VND
Cash on hand	109,390,252	61,429,237
Cash at banks	496,815,665	2,224,935,707
Including:		
<i>Viet A Commercial Joint Stock Bank - Hai Phong Branch</i>	<i>220,008,746</i>	<i>28,563,784</i>
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Hong Bang Branch</i>	<i>218,056,060</i>	<i>101,820,226</i>
<i>Asia Commercial Joint Stock Bank - Hai Phong Branch</i>	<i>56,761,160</i>	<i>1,608,464,216</i>
<i>Southeast Asia Commercial Joint Stock Bank - Hai Phong Branch</i>	<i>-</i>	<i>464,880,205</i>
<i>Others</i>	<i>1,989,699</i>	<i>21,207,276</i>
Cash equivalents (*)	6,000,000,000	-
	<u>6,606,205,917</u>	<u>2,286,364,944</u>

- (*) The balance represented term deposits at Asia Commercial Joint Stock Bank - Hai Phong Branch with original maturities of three (3) months, bearing interest rates of 4.75% per annum at end of period (at beginning of period: nil).

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

4 SHORT-TERM INVESTMENT HELD TO MATURITY

	Ending balance		Beginning balance	
	Cost VND	Recoverable amount VND	Cost VND	Recoverable amount VND
			Restate (Note 29)	Restate (Note 29)
				Provision VND
Term deposits				
Viet A Commercial Joint Stock Bank -				
Hai Phong Branch	38,356,233,420	38,356,233,420	43,847,252,876	-
Vietnam Prosperity Joint Stock				
Commercial Bank - Hai Phong Branch	12,185,161,644	12,185,161,644	-	-
Southeast Asia Commercial Joint Stock				
Bank - Hai Phong Branch	-	-	50,619,446,574	-
Vietnam Thuong Tin Commercial Joint				
Stock Bank - Hai Phong Branch	-	-	31,141,063,013	-
Others	-	-	3,523,771,233	-
	50,541,395,064	50,541,395,064	129,131,533,696	-

At end of period, term deposits comprised of term deposits at commercial banks with original maturities of 6 – 7 months and earning interest rates from 7.9% - 8.9% per annum (at beginning of period: earning interest rates from 5.9% - 7.7% per annum).

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

5 SHORT-TERM TRADE ACCOUNTS RECEIVABLE

	Ending balance VND	Beginning balance VND
Third parties	1,552,926,261	1,527,701,379
<i>Woongji Shipping Co., Ltd</i>	1,395,462,005	1,395,462,005
<i>Others</i>	157,464,256	132,239,374
Related parties (Note 27(b))	6,456,901	-
	<u>1,559,383,162</u>	<u>1,527,701,379</u>

At end of period and at beginning of period, the balances of short-term trade accounts receivable which were past due, amounted to VND1,487,008,005 are presented in Note 7.

6 OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Book value VND	Provision VND	Book value VND	Provision VND
			Restate (Note 29)	
Interest receivables from deposits with an original maturity of less than three months	39,301,369	-	-	-
Advances (*)	48,000,000	-	48,000,000	-
	<u>87,301,369</u>	<u>-</u>	<u>48,000,000</u>	<u>-</u>

(*) At end of period and at beginning of period, the advances include advance to employees for the procurement of replacement equipment and facilities for the office building (Note 9) in July 2025. The Company expects the advances to be settled within six months from the reporting date of these interim financial statements.

At end of period and at beginning of period, there was no balance of other short-term receivables that was past due or not past due but doubtful.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

7 DOUBTFUL DEBTS

	Ending balance			Beginning balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Receivables that were past due						
Woongji Shipping Co., Ltd	1,395,462,005	-	1,395,462,005	1,395,462,005	-	1,395,462,005
Bui Van Hat	91,546,000	-	91,546,000	91,546,000	-	91,546,000
	<u>1,487,008,005</u>	<u>-</u>	<u>1,487,008,005</u>	<u>1,487,008,005</u>	<u>-</u>	<u>1,487,008,005</u>

At end of period and at beginning of period, these doubtful debts had overdue periods of more than 3 years.

8 FIXED ASSETS

(a) Tangible fixed assets

	Buildings and structures (*) VND	Means of transportation VND	Office equipment VND	Total VND
Historical cost				
Beginning of period and end of period	<u>3,998,780,281</u>	<u>1,391,043,636</u>	<u>35,409,431</u>	<u>5,425,233,348</u>
Accumulated depreciation				
Beginning of period	(159,812,454)	(1,391,043,636)	(35,409,431)	(1,586,265,521)
Charge for the period	(39,987,804)	-	-	(39,987,804)
End of period	<u>(199,800,258)</u>	<u>(1,391,043,636)</u>	<u>(35,409,431)</u>	<u>(1,626,253,325)</u>
Net book value				
Beginning of period	<u>3,838,967,827</u>	<u>-</u>	<u>-</u>	<u>3,838,967,827</u>
End of period	<u>3,798,980,023</u>	<u>-</u>	<u>-</u>	<u>3,798,980,023</u>

(*) At end of period and at beginning of period, tangible fixed assets mainly comprise of a portion of an office building (Note 9), which is used as the Company's office premises.

At end of period and at beginning of period, historical cost of fully depreciated tangible fixed assets but still in use were VND1,426,453,067.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

8 FIXED ASSETS (continued)

(b) Intangible fixed assets

	Land use rights (*) VND	Accounting software VND	Total VND
Historical cost			
Beginning of period and end of period	<u>7,255,296,000</u>	<u>55,000,000</u>	<u>7,310,296,000</u>
Accumulated amortisation			
Beginning of period and end of period	<u>-</u>	<u>(55,000,000)</u>	<u>(55,000,000)</u>
Net book value			
Beginning of period and end of period	<u>7,255,296,000</u>	<u>-</u>	<u>7,255,296,000</u>

(*) The indefinite land use right is located at No. 5 Lot 2B, Intersection 5 Cat Bi Airport New Urban Area, Ngo Quyen Ward, Hai Phong City, Vietnam.

At end of period and at beginning of period, historical cost of fully depreciated intangible fixed assets but still in use were VND55,000,000.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

9 INVESTMENT PROPERTY

	Buildings VND
Historical cost	
Beginning of period and end of period	30,684,415,596
Accumulated depreciation	
Beginning of period	(1,762,252,226)
Charge for the period	(440,779,452)
End of period	(2,203,031,678)
Net book value	
Beginning of period	28,922,163,370
End of period	28,481,383,918

The office building for lease is located at No. 5 Lot 2B, Intersection 5 Cat Bi Airport New Urban Area, Ngo Quyen Ward, Hai Phong City, Vietnam. Fair value of the investment properties was not formally assessed and determined as at reporting date, but the Board of Management of the Company believed that its fair value is higher than carrying value on accounting records based on the market price of the investment properties.

Revenue from office leases is presented in Note 20. Direct expenses from investment property that generated rental income during the period are presented in Note 21.

10 LONG-TERM EXPENSES TO BE ALLOCATED

	Ending balance VND	Beginning balance VND
Office furniture	95,987,899	193,481,227

Movements in prepaid expenses during the period/year were as follows:

	Current period VND	Previous year VND
Beginning of period/year	193,481,227	393,124,473
Allocation period/year	(97,493,328)	(199,643,246)
End of period/year	95,987,899	193,481,227

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

11 SHORT-TERM TRADE ACCOUNTS PAYABLE

	Ending balance		Beginning balance	
	Value VND	Able-to-pay amount VND	Value VND	Able-to-pay amount VND
Third parties				
Atiko Trans, Inc	212,999,230	212,999,230	214,372,737	214,372,737
Cebu Asiana Logistics, Inc	84,891,643	84,891,643	85,439,059	85,439,059
Others	43,215,706	43,215,706	43,070,879	43,070,879
	<u>341,106,579</u>	<u>341,106,579</u>	<u>342,882,675</u>	<u>342,882,675</u>

12 TAX AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE

Movements in tax and other receivables from/payables to the State were as follows:

	Beginning balance VND	Receivables/payables during the period VND	Payments during the period VND	Net-off during the period VND	Ending balance VND
(a) Tax receivables					
Value-added tax	10,473,661,647	54,772,782	-	(178,149,598)	10,350,284,831
(b) Tax payables					
CIT	366,590,424	611,176,277	(721,141,087)	-	256,625,614
Personal income tax	8,857,430	359,841,465	(20,672,499)	-	348,026,396
Value-added tax	-	178,149,598	-	(178,149,598)	-
	<u>375,447,854</u>	<u>1,149,167,340</u>	<u>(741,813,586)</u>	<u>(178,149,598)</u>	<u>604,652,010</u>

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

13 SHORT-TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
Expenses for external services	68,750,000	105,000,000
Utilities	57,694,240	28,781,120
	<u>126,444,240</u>	<u>133,781,120</u>

14 OTHER PAYABLES

(a) Short-term

	Ending balance VND	Beginning balance VND
Third parties		
Union fee	1,659,484	7,984,724
Short-term deposits	243,714,000	-
Other payables	91,503,418	95,909,703
Related parties (Note 27(b))		
Short-term deposits	184,320,000	-
	<u>521,196,902</u>	<u>103,894,427</u>

(b) Long-term

	Ending balance VND	Beginning balance VND
Long-term deposits		
Third parties	395,340,000	596,574,000
Related parties (Note 27(b))	-	184,320,000
	<u>395,340,000</u>	<u>780,894,000</u>

15 BONUS AND WELFARE FUND

	Current period VND	Previous year VND
Beginning of period/year	281,445,186	416,331,012
Utilisation during period/year	(11,028,920)	(134,885,826)
Ending of period/year	<u>270,416,266</u>	<u>281,445,186</u>

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

16 OWNERS' CAPITAL

(a) Number of shares

	Ending balance Ordinary shares	Beginning balance Ordinary shares
Number of shares registered to be issued, issued and in circulation	8,600,000	8,600,000

Par value per share: VND10,000. The Company has no preference shares.

(b) Details of owners' shareholding

	Ending balance		Beginning balance	
	Ordinary shares	%	Ordinary shares	%
Transimex Corporation	4,965,160	57.73	4,963,160	57.71
Vietnam Maritime Corporation	2,880,000	33.49	2,880,000	33.49
Others	754,840	8.78	756,840	8.80
Number of shares	8,600,000	100.00	8,600,000	100.00

(c) Movement of share capital

	Ordinary shares	
	Number of shares	VND
As at 1 January 2025, as at 31 December 2025 and as at 30 June 2026	8,600,000	86,000,000,000

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

17 MOVEMENTS IN OWNERS' EQUITY

	Owners' capital VND	Share premium VND	Investment and development fund VND	Post-tax undistributed earnings VND	Total VND
Beginning balance of previous year	86,000,000,000	5,007,985,000	11,496,562,246	73,262,405,639	175,766,952,885
Net profit for the year	-	-	-	4,310,799,019	4,310,799,019
Beginning balance of current year	86,000,000,000	5,007,985,000	11,496,562,246	77,573,204,658	180,077,751,904
Net profit for the period	-	-	-	2,444,705,111	2,444,705,111
Cash dividends (*)	-	-	-	(77,400,000,000)	(77,400,000,000)
Reversal of investment and development fund appropriation (**)	-	-	(11,496,562,246)	11,496,562,246	-
Ending balance of current year	86,000,000,000	5,007,985,000	-	14,114,472,015	105,122,457,015

(*) In accordance with Resolution of General Meeting of Shareholders No.01/2026/NQ.DHĐCĐ-TJC dated 25 March 2026, the Company approved cash dividend at the ratio of 90% per par value (shareholder owns 1 share will receive VND9,000) with the total amount of VND77,400,000,000. The Company made payment for this dividend in May 2026.

(**) In accordance with Resolution of General Meeting of Shareholders No.01/2026/NQ.DHĐCĐ-TJC dated 25 March 2026, the Company approved the transfer of Investment and Development fund to retained earnings for cash dividends payments to shareholders with the total amount of VND11,496,562,246.

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

**NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026****18 EARNINGS PER SHARE****(a) Basic earnings per share**

Basic earnings per share is calculated by dividing the net profit attributable to shareholders after deducting the bonus and welfare fund by the weighted average number of ordinary shares outstanding during the period, excluding ordinary shares repurchased by the Company and held as treasury shares.

For the interim financial statements, the Company does not adjust the bonus and welfare fund deduction when calculating basic earnings per share because this fund is deducted from the profit of the year end financial year. On the other hand, this bonus and welfare fund deduction will be adjusted down when calculating basic earnings per share in the annual financial statements.

	Current period	Previous period
Net profit attributable to shareholders (VND)	<u>2,444,705,111</u>	<u>1,887,752,223</u>
Weighted average number of ordinary shares in issue (shares)	<u>8,600,000</u>	<u>8,600,000</u>
Basic earnings per share (VND)	<u>284</u>	<u>220</u>

(b) Diluted earnings per share

The Company did not have any ordinary shares potentially diluted during the period and up to the date of these interim financial statements. Therefore, the diluted earnings per share is equal to the basic earnings per share.

19 OFF STATEMENT OF FINANCIAL POSITION ITEMS

At end of period, the Company did not hold any cash and cash equivalents denominated in foreign currencies (at beginning of period: US\$ 61,381.64).

20 NET REVENUE FROM SERVICES RENDERED

	Current period VND	Previous period VND
Revenue from office leasing	<u>1,994,147,053</u>	<u>1,932,932,330</u>

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

**NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026**

21 COST OF SERVICES RENDERED

	Current period VND	Previous period VND
Cost of office leasing	<u>985,915,193</u>	<u>952,640,681</u>

22 FINANCIAL INCOME

	Current period VND	Previous period VND
Interest income from deposits	3,317,235,724	3,548,590,120
Realised foreign exchange gains	8,181,240	431,028
Gains from foreign exchange difference	<u>3,285,740</u>	<u>66,082,327</u>
	<u>3,328,702,704</u>	<u>3,615,103,475</u>

23 GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Previous period VND
Staff costs	778,228,880	1,665,999,366
Allocation office furniture expenses	74,297,502	74,297,502
Depreciation	66,422,802	66,422,802
Others	<u>362,103,992</u>	<u>388,173,199</u>
	<u>1,281,053,176</u>	<u>2,194,892,869</u>

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

**NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026**

24 CIT

The CIT on the Company's profit before tax differs from the theoretical amount that would arise using the applicable tax rate of 20% as follows:

	Current period VND	Previous period VND
Net accounting profit before tax	3,055,881,388	2,364,190,279
Tax calculated at a rate of 20%	611,176,277	472,838,056
Effect of:		
Over-provision in previous period	-	3,600,000
CIT charge (*)	<u>611,176,277</u>	<u>476,438,056</u>
Charged to the income statement:		
CIT – current	611,176,277	476,438,056
CIT – deferred	-	-
	<u>611,176,277</u>	<u>476,438,056</u>

(*) The CIT charge for the period is based on estimated taxable income and is subject to review and possible adjustments by the tax authorities.

The tax authorities have finalised the Company's corporate income tax up to financial year 2021.

25 COST OF OPERATION BY FACTORS

Costs of operation by factor represent all costs incurred during the period from the Company's operating activities, excluding cost of merchandise for trading activities. Details are as follows:

	Current period VND	Previous period VND
Staff costs	778,228,880	1,665,999,366
Outside services expenses	608,349,121	704,655,563
Depreciation	480,767,256	480,767,256
Others	399,623,112	330,036,435
	<u>2,266,968,369</u>	<u>3,181,458,620</u>

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

26 SEGMENT REPORTING

The Board of Management of the Company determines that the Company's decisions are primarily based on types of products and services provided by the Company. As a result, the primary segment reporting of the Company is presented in respect of the business segment.

For the six-month period ended 30 June 2026, the Company has only one business segment which is "Lease".

27 RELATED PARTY DISCLOSURES

The Company is controlled by Transimex Corporation, which owns 57.73% of the Company's charter capital.

Details of the key related parties and relationship are given as below:

Name	Relationship
Transimex Corporation ("TMS")	Parent company
Vietnam Maritime Corporation	Shareholder
Transimex Shipping Corporation ("TSP")	Fellow group entity
Vinafreight Joint Stock Company ("VNF")	Fellow group entity
Key management	Member of Board of Directors ("BoD"), Board of Supervision ("BoS"), Board of Management ("BoM")

(a) Related party transactions

During the period, the following major transactions were carried out with related parties:

	Current period VND	Previous period VND
(i) Sales of services rendered		
Transimex Corporation	257,456,010	242,825,294
Vinafreight Joint Stock Company	151,318,266	147,960,028
Transimex Shipping Corporation	-	74,738,058
	<u>408,774,276</u>	<u>465,523,380</u>
(ii) Dividend paid		
Transimex Corporation	44.686.440.000	-
Vietnam Maritime Corporation	25.920.000.000	-
	<u>70.606.440.000</u>	<u>-</u>

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

**NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026**

27 RELATED PARTY DISCLOSURES (continued)

(a) Related party transactions (continued)

Compensation of members of the BoD, BoS, BoM and other managers during the period is detailed as follows:

Name	Title	Current period VND	Previous period VND
Mr. Le Phuc Tung	Chairman of BoD	30,000,000	30,000,000
Ms. Pham Thi Anh Thu	Vice Chairwoman of BoD	18,000,000	18,000,000
Mr. Ta Manh Cuong	BoD member/ Director	18,000,000	18,000,000
Mr. Nguyen Van Tuan	BoD member (Until 25 March 2026)	9,000,000	18,000,000
Mr. Nguyen Cong Bang	BoD member (Until 25 March 2026)	9,000,000	-
Mr. Le Tat Hung	BoD member (Until 22 April 2025)	-	12,000,000
Mr. Tran Trong Tam	BoD member (From 22 April 2025 to 30 December 2025)	-	6,000,000
Mr. Le Tat Hung	Director (Until 1 August 2025)	-	342,254,362
Mr. Tran Trong Tam	Deputy Director (From 1 January 2025 to 1 August 2025)	-	191,004,000
Mr. Le Hong Quang	Head of Board of Supervision (From 30 December 2025)	18,000,000	-
Ms. Vu Thi Hau	Head of Board of Supervision (Until 30 December 2025)	-	18,000,000
Ms. Duong Thanh Ha	Member of Board of Supervision	15,000,000	15,000,000
Mr. Mai Trong Tai	Member of Board of Supervision	15,000,000	15,000,000
		<u>132,000,000</u>	<u>683,258,362</u>

(b) Period/year end balances with related parties

	Ending balance VND	Beginning balance VND
(i) Short-term trade accounts receivable (Note 5)		
Vinafreight Joint Stock Company	<u>6,456,901</u>	<u>-</u>

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

27 RELATED PARTY DISCLOSURES (continued)

(b) Period/year end balances with related parties (continued)

	Ending balance VND	Beginning balance VND
(ii) Other short-term payables (Note 14(a))		
Transimex Corporation	115,200,000	-
Vinafreight Joint Stock Company	69,120,000	-
	<u>184,320,000</u>	<u>-</u>
(iii) Other long-term payables (Note 14(b))		
Transimex Corporation	-	115,200,000
Vinafreight Joint Stock Company	-	69,120,000
	<u>-</u>	<u>184,320,000</u>

28 OPERATING LEASE COMMITMENTS AS LESSOR

The Company signed operating lease contracts. Accordingly, the future minimum lease receipts under non-cancellable operating leases are as follows:

	Ending balance VND	Beginning balance VND
Within one year	3,095,138,179	3,418,755,248
Between one and five years	2,206,523,627	3,428,490,088
Total	<u>5,301,661,806</u>	<u>6,847,245,336</u>

TRANSPORTATION AND TRADING SERVICES JOINT STOCK COMPANY

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

29 RESTATEMENT BEGINNING COMPARATIVE FIGURES

Due to the first-time adoption of the new accounting system, in accordance with the guidance of Circular 99, the Company has restated beginning balance of certain items in the statement of financial position which are derived from the balance as at 31 December 2025 to ensure the comparability of the comparative figures. The effects of these adjustments on the relevant line items of the financial statements are presented below:

Statement of financial position (extracted)

		As at 31 December 2025		
Code	ASSETS	As previously reported VND	Reclassifications VND	As restated VND
120	Short-term investments	126,900,000,000	2,231,533,696	129,131,533,696
123	Short-term investments held to maturity	126,900,000,000	2,231,533,696	129,131,533,696
130	Short-term receivables	2,433,743,679	(2,231,533,696)	202,209,983
135	Other short-term receivables	2,279,533,696	(2,231,533,696)	48,000,000

30 OTHER INFORMATION

In accordance with Notice No. 07/TB-TJC dated 4 March 2026, the Company no longer meets the conditions for a public company as stipulated of Securities Law as the percentage of shareholders holding voting shares who are not major shareholder was 8.78%, which is lower than the minimum threshold of 10% as prescribed. According to Notice No. 2604/UBCK-GSĐC dated 3 April 2026 of State Securities Commission of Vietnam, the Company is requested to monitor its compliance with the conditions of a public company within 1 year from 23 February 2026. As at 30 June 2026, the percentage of shareholders holding voting shares who are not major shareholder was 8.78% (Note 16).

The interim financial statements were approved by the Board of Management on 14 August 2026.



Vu Thi Hau
Preparer/ Chief Accountant



Ta Manh Cuong
Director
14 August 2026