



SAIGON PASSENGER TRANSPORT
JOINT STOCK COMPANY

SaigonBus

No.: 1472/XKSG-CBTT

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

Ho Chi Minh City, October 19, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 1, Article 10 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure on the securities market, Saigon Passenger Transport Joint Stock Company hereby discloses its financial statements (FS) for 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: SAIGON PASSENGER TRANSPORT JOINT STOCK COMPANY

- Stock ticker symbol: BSG
- Address: 39 Hai Thuong Lan Ong Street, Cho Lon Ward, Ho Chi Minh City
- Contact telephone: 028 38 546 110
- Fax: 0838546127
- Email: info@saigonbus.com.vn
- Website: www.saigonbus.com.vn

2. Contents of information disclosure:

- Financial Statements for the Third Quarter of 2026

☒ Separate Financial Statements (applicable to listed organizations without subsidiaries and superior-level accounting entities with affiliated units);

☐ Consolidated Financial Statements (applicable to listed organizations with subsidiaries);

☐ Combined Financial Statements (applicable to listed organizations with affiliated accounting units maintaining separate accounting systems).

- Cases requiring explanations:

+ The audit firm issues an opinion other than an unqualified opinion on the Financial Statements (applicable to reviewed/audited Financial Statements):

☐ Yes ☐ No

Explanatory statement if “Yes” is selected:

☐ Yes ☐ No

+ Profit after tax for the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (applicable to the audited Financial Statements for 2022):

☐ Yes ☐ No

Explanatory statement if “Yes” is selected:

☐ Yes

☐ No

+ Profit after corporate income tax as presented in the Statement of Profit or Loss for the reporting period changes by 10% or more compared with the corresponding period of the previous year:

☒ Yes

☐ No

Explanatory statement if “Yes” is selected:

☒ Yes

☐ No

+ The Company incurs a loss after tax during the reporting period, changing from a profit in the corresponding period of the previous year to a loss in the current period, or vice versa:

☒ Yes

☐ No

Explanatory statement if “Yes” is selected:

☒ Yes

☐ No

This information was disclosed on the Company's website on October 19, 2026, at the following link: www.saigonbus.com.vn

Attached documents:

- Financial Statements for the Third Quarter of 2026;
- Explanatory Statement No 1471/CV-CBTT dated October 19, 2026.

ORGANIZATION'S REPRESENTATIVE

**Authorized Information Disclosure
Representative**

SIGNED

PHAM THI LE THU

SAIGON PASSENGER TRANSPORT
JOINT STOCK COMPANY
SaigonBus

ERC : 0 3 0 0 4 7 8 0 4 4

Address : 39 Hai Thuong Lan Ong; Cho Lon Ward; Ho Chi Minh City
Phone No: 3839505505 ; Fax : 38546 127

**THE FINANCIAL
STATEMENTS
QUARTER 3
2026**

2026

(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025,
of the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

(Applicable to Enterprises Operating on a Going Concern Basis)

Unit: VND

ASSETS	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
A - - CURRENT ASSETS	100		248.712.317.488	190.821.121.016
I. Cash and Cash Equivalents	110		15.651.162.033	21.710.020.538
1. Cash	111		15.651.162.033	21.710.020.538
II. Short-term Financial Investments	120		114.016.419.176	100.500.000.000
3. Short-term Held-to-Maturity Investments	123		114.016.419.176	100.500.000.000
III. Short-term Receivables	130		100.207.482.025	62.515.574.233
1. Short-term Trade Receivables	131		80.144.974.732	42.199.818.133
2. Short-term Advances to Suppliers	132		457.899.202	478.874.254
5. Other Short-term Receivables	135		24.928.813.490	25.161.087.245
6. Provision for Doubtful Short-term Receivables (*)	136		(5.324.205.399)	(5.324.205.399)
IV. Inventories	140		7.272.625.665	4.936.176.666
1. Inventories	141		7.272.625.665	4.936.176.666
VI. Other Current Assets	160		11.564.628.589	1.159.349.579
1. Short-term Prepaid Expenses	161		1.469.273.408	110.000.000
3. Taxes and Other Receivables from the State	163		10.095.355.181	1.049.349.579
B - NON-CURRENT ASSETS	200		226.584.936.480	295.400.797.246
II. Fixed Assets	220		200.273.879.204	262.020.907.291
1. Tangible Fixed Assets	221		198.770.746.954	260.479.831.240
Historical Cost	222		637.791.284.721	957.686.070.804
Accumulated Amortization (*)	223		(439.020.537.767)	(697.206.239.564)
3. Intangible Fixed Assets	227		1.503.132.250	1.541.076.051
Historical Cost	228		3.889.271.250	3.709.271.250
Accumulated Amortization (*)	229		(2.386.139.000)	(2.168.195.199)
IV. Investment Properties	240		22.458.845.727	22.924.483.110
Historical Cost	241		33.611.248.253	33.611.248.253
Accumulated Depreciation (*)	242		(11.152.402.526)	(10.686.765.143)
V. Long-term Assets in Progress	250		664.083.636	664.083.636
2. Construction in Progress	252		664.083.636	664.083.636
VII. Other Non-current Assets	270		3.188.127.913	9.791.323.209
1. Long-term Prepaid Expenses	271		3.188.127.913	9.791.323.209
TOTAL ASSETS (280 = 100 + 200)	280		475.297.253.968	486.221.918.262

C - LIABILITIES	300	100.112.174.977	106.882.038.687
I. Current Liabilities	310	85.805.401.003	86.174.011.227
1. Short-term Trade Payables	311	26.398.695.420	33.897.204.427
2. Short-term Advances from Customers	312	963.659.314	1.098.180.517
4. Short-term Taxes and Other Payables to the State	314	7.871.537.371	4.403.369.930
5. Payables to Employees	315	19.399.844	15.721.257.479
6. Short-term Accrued Expenses	316	40.072.641.689	24.536.580.595
9. Short-term Deferred Revenue	319	6.051.362.787	4.149.035.736
10. Other Short-term Payables	320	4.413.948.938	2.354.226.903
13. Bonus and Welfare Fund	323	14.155.640	14.155.640
II. Non-current Liabilities	330	14.306.773.974	20.708.027.460
1. Long-term Trade Payables	331	11.718.000.000	18.306.000.000
8. Other Long-term Payables	338	2.588.773.974	2.402.027.460
D - OWNERS' EQUITY	400	375.185.078.991	379.339.879.575
1. Owners' Contributed Capital	411	600.000.000.000	600.000.000.000
Ordinary Shares with Voting Rights	411a	600.000.000.000	600.000.000.000
10. Undistributed Profit After Tax	420	(224.814.921.009)	(220.660.120.425)
Accumulated Undistributed Profit After Tax up to the End of	420a	(220.660.120.425)	(223.977.509.385)
Undistributed Profit After Tax for the Current Period	420b	(4.154.800.584)	3.317.388.960
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440	475.297.253.968	486.221.918.262

Ho Chi Minh City, October 19th, 2026

PREPARED BY

(Signature, full name)

ba

CHIEF ACCOUNTANT

(Signature, full name)

Xuan

GENERAL DIRECTOR

(Signature, full name and seal)



VŨ DUY ANH

INTERIM INCOME STATEMENT

(Full Form)

Third Quarter of 2026

Unit: VND

ITEMS	Code	Notes	Third Quarter of 2026		Year-to-Date as at September 30, 2026	
			Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7
1. Revenue from Sales of Goods and Rendering of Services	01		93.698.843.925	110.292.968.839	264.315.372.424	337.603.364.301
2. Revenue Deductions	02					
3. Net Revenue from Sales of Goods and Rendering of Services (10 = 01 - 4. Cost of Goods Sold	10		93.698.843.925	110.292.968.839	264.315.372.424	337.603.364.301
4. Cost of Goods Sold	11		91.273.807.145	100.024.610.043	279.533.554.229	298.878.561.144
5. Gross Profit from Sales of Goods and Rendering of Services (20 = 10 - 6. Gain/Loss from Sales and Disposals of Investment Properties	20		2.425.036.780	10.268.358.796	(15.218.181.805)	38.724.803.157
6. Gain/Loss from Sales and Disposals of Investment Properties	21					
7. Financial Income	22		2.085.824.548	227.955.666	4.379.426.681	2.163.312.191
8. Financial Expenses	23					
- Of which: Interest Expenses	24					
9. Selling Expenses	25		316.659.412	310.894.675	937.572.383	1.012.771.127
10. General and Administrative	26		7.196.149.632	8.278.757.568	22.733.001.075	28.970.760.432
11. Net Profit from Operating Activities (30 = 20 + 21 + 22 - (23 + 25 + 26))	30		(3.001.947.716)	1.906.662.219	(34.509.328.582)	10.904.583.789
12. Other Income	31		30.294.263.198	1.072.906.360	31.033.536.840	2.875.082.999
13. Other Expenses	32		24.569.984	622.962.430	679.008.842	1.473.681.995
14. Other Profit (40 = 31 - 32)	40		30.269.693.214	449.943.930	30.354.527.998	1.401.401.004
15. Total Accounting Profit Before Tax (50 = 30 + 40)	50		27.267.745.498	2.356.606.149	(4.154.800.584)	12.305.984.793
16. Current Corporate Income Tax	51					
17. Deferred Corporate Income Tax	52					
18. Profit After Corporate Income Tax (60 = 50 - 51 - 52)	60		27.267.745.498	2.356.606.149	(4.154.800.584)	12.305.984.793
19. Basic Earnings per Share (*)	70					
20. Diluted Earnings per Share (*)	71					

Ho Chi Minh City, October 19th, 2026

PREPARED BY
(Signature, full name)

CHIEF ACCOUNTANT
(Signature, full name)

GENERAL DIRECTOR
(Signature, full name and seal)

VŨ DUY ANH

CASH FLOW STATEMENT – QUARTERLY

(Under the Indirect Method)

Third Quarter of 2026

Unit: VND

Items	Code	Notes	Year-to-Date (Current Year)	Year-to-Date (Previous Year)
1	2	3	4	5
1. Profit Before Tax	01		(4.154.800.584)	12.305.984.793
Depreciation of Fixed Assets and Investment Properties	02		57.793.543.483	60.505.059.409
Provisions	03			(514.464.830)
Gains and Losses from Investing Activities	05		(29.219.125.133)	(2.163.312.191)
3. Operating Profit Before Changes in Working Capital	08		24.419.617.766	70.133.267.181
Increase/Decrease in Receivables	09		(46.737.913.394)	(3.049.228.158)
Increase/Decrease in Inventories	10		(2.336.448.999)	95.949.806
Increase/Decrease in Payables (Excluding Interest Payable and Income Tax Payable)	11		(6.769.863.710)	(57.316.080.142)
Increase/Decrease in Prepaid Expenses	12		5.243.921.888	39.654.962
Net Cash Flows from Operating Activities	20		(26.180.686.449)	9.903.563.649
1. Cash Payments for Acquisition and Construction of Fixed	21		(1.731.116.354)	(39.446.653.159)
2. Cash Proceeds from Disposals of Fixed Assets and Other Long-term Assets	22		30.989.936.793	
3. Cash Payments for Loans Granted and Purchases of Debt	23		(71.000.000.000)	(40.000.000.000)
4. Cash Receipts from Loan Repayments and Resales of Debt	24			20.225.616.438
7. Interest Received, Dividends and Profits Distributed	27		1.863.007.505	2.163.312.191
Net Cash Flows from Investing Activities	30		(39.878.172.056)	(57.057.724.530)
Net Cash Flows from Financing Activities	40			
Net Cash Flows during the Period (50 = 20 + 30 + 40)	50		(66.058.858.505)	(47.154.160.881)
Cash and Cash Equivalents at the Beginning of the Period	60		81.710.020.538	111.262.456.296
Cash and Cash Equivalents at the End of the Period (70 = 50 + 60 + 61)	70		15.651.162.033	64.108.295.415

October 19th, 2026

PREPARED BY
(Signature, full name)CHIEF ACCOUNTANT
(Signature, full name)GENERAL DIRECTOR
(Signature, full name and seal)**VŨ DUY ANH**

SAIGON PASSENGER TRANSPORT JOINT STOCK COMPANY

(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance)

NOTES TO THE FINANCIAL STATEMENTS*Third Quarter of 2026***I. GENERAL INFORMATION ON THE COMPANY'S OPERATIONS****1.1 Form of Capital Ownership**

Saigon Passenger Transport Joint Stock Company is a joint stock company established through the equitization of the state-owned enterprise Saigon Passenger Transport One Member Limited Liability Company pursuant to Decision No. 7164/QĐ-UBND dated December 31, 2015, issued by the Chairman of the People's Committee of Ho Chi Minh City. The Company was initially granted Enterprise Registration Certificate No. 0300478044 by the Department of Planning and Investment of Ho Chi Minh City on April 21, 2006, with the 17th amendment registered on January 8, 2026.

According to the Enterprise Registration Certificate, as amended for the 17th time on January 8, 2026, the Company's charter capital is VND 600,000,000,000 (in words: Six hundred billion Vietnamese dong).

The Company's name in a foreign language: SAIGON PASSENGER TRANSPORT JOINT STOCK COMPANY.

The Company's abbreviated name: SATRANCO.

The Company's shares are currently traded on the UpCOM market under the stock ticker symbol BSG.

The Company's head office is located at No. 39 Hai Thuong Lan Ong Street, Cho Lon Ward, Ho Chi Minh City, Vietnam.

1.2 Business Sector

The Company's business sector is trading and services.

1.3 Business Activities

According to the Enterprise Registration Certificate, the Company's business activities include: Restaurant operations and mobile food service activities;

Provision of public passenger transportation services by motor vehicles. Provision of passenger transportation services under contracts and on fixed routes. Provision of international cross-border passenger transportation services. Provision of freight transportation services by road. Maintenance and repair of motor vehicles. Manufacturing, including the construction, modification and assembly of various types of motor vehicles (not conducted at the Company's head office; excluding the design of means of transportation). Provision of domestic and international travel services. Import, export, purchase and sale of automobiles, trucks, trailers, components, spare parts and accessories for various types of motor vehicles. Acting as an agent for the distribution of petroleum products and lubricating oils. Trading in lubricating greases, engine cleaning agents and other fuels used in engines. Leasing of warehouses, parking lots, residential properties and offices (excluding properties and land transferred by the State to the Company). Provision of parking services for two-wheeled and four-wheeled vehicles. Real estate brokerage. Real estate management services. Real estate-related services. Import, export, purchase and sale of mechanical, electrical and electronic products, raw materials, supplies, equipment, technology, machinery and spare parts for the transportation industry. Operation of tourist accommodation establishments, including hotels (not conducted at the Company's head office). Overseas study consultancy services. Organization of trade fairs and conferences. Acting as an agent for

the sale of airline tickets, train tickets, hydrofoil tickets and bus tickets. Commercial advertising. Vocational training.

1.4 Normal Operating Cycle

The Company's normal operating cycle is 12 months.

1.5 Organizational Structure

The Company has 05 dependent accounting business units in Ho Chi Minh City, including:

1. Maintenance and Repair Services Enterprise: No. 1 Pham Hong Thai Street, Tan Son Hoa Ward, Ho Chi Minh City; No. 343/20 Lac Long Quan Street, Hoa Binh Ward, Ho Chi Minh City; Petrol Station at No. 500 Nguyen Dinh Chieu Street, Ban Co Ward, Ho Chi Minh City.

2. Transportation and Tourism Services Enterprise: No. 592 Cong Hoa Street, Tan Binh Ward, Ho Chi Minh City.

3. Tan Binh Driving Test Center: No. 66 Pho Quang Street, Tan Son Hoa Ward, Ho Chi Minh City.

4. SaigonBus Vocational Education Center: No. 1 Pham Hong Thai Street, Tan Son Hoa Ward, Ho Chi Minh City.

5. Bus Transportation Enterprise: No. 1 Pham Hong Thai Street, Tan Son Hoa Ward, Ho Chi Minh City.

6. Business Location: No. 343/20 Lac Long Quan Street, Hoa Binh Ward, Ho Chi Minh City.

7. Business Location: No. 439 Phan Van Tri Street, An Nhon Ward, Ho Chi Minh City.

8. Business Location: No. 171 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City.

9. Branch of Saigon Passenger Transport Joint Stock Company: 18th Floor, CEO Tower Building, Lot HH2-1, Me Tri Ha Urban Area, Pham Hung Street, Tu Liem Ward, Hanoi City, Vietnam.

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

2.1. Annual Accounting Period

The Company's annual accounting period follows the calendar year, commencing on January 1 and ending on December 31 of each year.

2.2. Currency Used in Accounting

The accompanying financial statements are presented in Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND ACCOUNTING REGIME

3.1 Applicable Accounting Regime

The Company applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance.

3.2. Statement of Compliance with Accounting Standards and the Accounting Regime

The Company complies with the accounting standards and relevant financial accounting regulations issued by the Ministry of Finance.

IV. SIGNIFICANT ACCOUNTING POLICIES APPLIED

In accordance with the Company's Financial Regulations.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE BALANCE SHEET.

Unit: VND

1. Cash and Cash Equivalents

	End of Year	Beginning of Year
Cash on hand	731.903.786	232.152.431
Demand deposits at banks	14.919.258.247	21.477.868.107
Total	15.651.162.033	21.710.020.538

2. Short-term Financial Investments

	End of Year	Beginning of Year
Bank Term Deposits with Maturities of 12 Months or Less	111.500.000.000	100.500.000.000
Interest on Bank Deposits	2.516.419.176	
Total	114.016.419.176	100.500.000.000

3. Short-term Trade Receivables

	End of Year	Beginning of Year
Public Transport Management Center – Subsidies Receivable	14.961.503.089	12.456.762.541
Public Transport Management Center – Ticket Booklet Receivables	3.500.286.998	3.532.619.705
VinBus Ecological Transport Services Company Limited – Ho Chi Minh City Branch	24.494.083.005	125.280.000
Saigon Petro Petroleum Joint Stock Company	5.173.269.876	22.730.312
GB Hanoi Company Limited	6.180.000.000	6.180.000.000
VINFAST Vietnam Joint Stock Company	3.024.085.169	-
Ho Chi Minh City Open University	272.409.456	579.679.056
Easy Car Joint Stock Company	3.290.426.964	3.490.426.964
Jabil Vietnam Company Limited	1.857.426.994	2.843.312.464
Other Customers	17.391.483.181	12.969.007.091
Total	80.144.974.732	42.199.818.133

4. Other Short-term Receivables

	End of Year		Beginning of Year	
	Giá gốc	Dự phòng	Giá gốc	Dự phòng
Advances	2.386.137.360	(33.100.000)	2.290.145.871	(33.100.000)
Deposits and Collateral	2.077.660.283	(139.920.000)	895.359.168	(139.920.000)
Receivables from the Public Transport Management Center – Penalties for Missed Trips	6.484.700.000		6.484.700.000	
Receivables from the State Budget – 39 Hai Thuong Lan Ong Project	9.018.758.070		9.018.758.070	
Receivables for Excess Salary Payments During the Period of Operation as a One-Member Limited Liability Company	4.606.921.103	(4.606.921.103)	4.606.921.103	(4.606.921.103)
Other Receivables	354.636.674		1.865.203.033	
Total	24.928.813.490	(4.779.941.103)	25.161.087.245	(4.779.941.103)

5. Inventories

	End of Year		Beginning of Year	
	Giá gốc	Dự phòng	Giá gốc	Dự phòng
Raw Materials and Supplies	5.604.733.715		3.789.654.659	
Tools and Supplies	19.809.191		19.953.577	
Merchandise	694.661.449		173.147.120	
Goods Sent for Sale	953.421.310		953.421.310	
Total	7.272.625.665		4.936.176.666	

6. Prepaid Expenses

	End of Year	Beginning of Year
Short-term	1.469.273.408	110.000.000
Long-term	3.188.127.913	9.791.323.209
Business Advantage		369.133.719
Land Rental Expenses at 171 Dien Bien Phu		8.944.963.213
Electronic Ticket Purchase Costs	334.058.382	477.226.277
Other Expenses	2.854.069.531	-
Total	4.657.401.321	9.901.323.209

7. Construction in Progress

	End of Year	Beginning of Year
Multi-storey Parking Facility Project at No. 592 Cong Hoa Street, Ward 13, Tan Binh District	664.083.636	664.083.636
Total	664.083.636	664.083.636

8. Increases and Decreases in Intangible Fixed Assets

	Software	Total
Historical Cost		
Balance as at January 1, 2026	3.709.271.250	3.709.271.250
Increases during the Period	180.000.000	180.000.000
Closing Balance	3.889.271.250	3.889.271.250

Accumulated Depreciation

Balance as at January 1, 2026	2.168.195.199	2.168.195.199
Increases during the Period		
Depreciation for the Period	217.943.801	217.943.801
Closing Balance	2.386.139.000	2.386.139.000
Net Book Value as at January 1, 2026	1.541.076.051	1.541.076.051
Net Book Value at the End of the Period	1.503.132.250	1.503.132.250

9. Increases and Decreases in Investment Properties

	Investment Properties	Total
Historical Cost		
Adjusted Balance as at January 1, 2026	33.611.248.253	33.611.248.253
Increases during the Period		
Closing Balance	33.611.248.253	33.611.248.253

Accumulated Depreciation

Adjusted Balance as at January 1, 2026

10.686.765.143

10.686.765.143

Increases during the Period

465.637.383

465.637.383

Depreciation for the Period

11.152.402.526**11.152.402.526****Closing Balance**

Net Book Value as at January 1, 2026

22.924.483.110**22.924.483.110**

Net Book Value at the End of the Period

22.458.845.727**22.458.845.727**

10. Increases and Decreases in Tangible Fixed Assets

	Buildings and Structures	Machinery and Equipment	Means of Transportation	Management Equipment and Tools	Other Tangible Fixed Assets	Total
Historical Cost						
Balance as at January 1, 2026	125.247.118.957	5.758.826.535	837.924.112.774	12.838.479.326	9.528.781.465	991.297.319.056
Acquisitions during the Year			1.417.916.355	133.200.000		1.551.116.355
Reclassification of Fixed Assets	(210.000.000)	166.629.746	3.762.828.838	4.886.861.631	(8.606.320.215)	-
- Decreases during the Period	33.611.248.253					33.611.248.253
Disposals			321.445.902.437			321.445.902.437
Closing Balance	91.425.870.704	5.925.456.281	521.658.955.529	17.858.540.957	922.461.250	637.791.284.721
Accumulated Depreciation						
Balance as at January 1, 2026	707.893.004.707	-	-	-	-	707.893.004.706
- Increases during the Period						
Depreciation for the Year	2.261.504.052	173.286.373	54.185.414.914	461.781.243	27.975.717	57.109.962.299
Reclassification of Fixed Assets	(629.326.807.891)	5.070.891.717	607.649.060.697	15.829.415.998	777.439.479	-
- Decreases during the Period	10.686.765.143					10.686.765.143
Disposals			315.295.664.096			315.295.664.096
Closing Balance	70.140.935.725	5.244.178.090	346.538.811.514	16.291.197.241	805.415.196	439.020.537.766
Net Book Value						
Net Book Value as at January 1, 2026	46.470.922.141	854.564.564	234.037.880.915	1.895.924.959	145.021.771	283.404.314.350
Net Book Value at the End of the Period	21.284.934.979	681.278.191	175.120.144.015	1.567.343.716	117.046.054	198.770.746.955

11. Trade Payables

	End of Year		Beginning of Year	
	Book Value	Amount Payable	Book Value	Amount Payable
1. Short-term	26.398.695.420	26.398.695.420	33.897.204.427	33.897.204.427
Branch of Saigon Transportation Mechanical Corporation – One Member Limited Liability Company – An Lac Automobile Mechanical Enterprise				
Saigon Petro Petroleum Joint Stock Company	8.784.000.000	8.784.000.000	16.594.000.000	16.594.000.000
Southern Gas Trading Joint Stock Company	6.207.879.688	6.207.879.688	7.231.008.958	7.231.008.958
VinFast Trading and Services Limited	7.710.952.516	7.710.952.516	7.565.622.970	7.565.622.970
Liability Company	1.241.077.102	1.241.077.102	0	0
Other Suppliers	2.454.786.114	2.454.786.114	2.506.572.499	2.506.572.499
2. Long-term	11.718.000.000	11.718.000.000	18.306.000.000	18.306.000.000
Branch of Saigon Transportation Mechanical Corporation – One Member Limited Liability Company – An Lac Automobile Mechanical Enterprise				
Total	38.116.695.420	38.116.695.420	52.203.204.427	52.203.204.427

12. Taxes and Other Payables to and Receivables from the State

	Opening Balance	Amount Payable during the Year	Amount Paid during the Year	Closing Balance
1. Payables to the State	4.403.369.930	16.198.329.163	12.730.161.722	7.871.537.371
Value Added Tax (VAT)	994.097.310	10.983.412.338	8.730.974.785	3.246.534.863
Natural Resources Tax	456.320	4.018.560	4.033.280	441.600
Land Rent	-	4.406.011.047	3.413.736.660	992.274.387
Non-Agricultural Land Use Tax	-	-	-	-
Personal Income Tax (PIT)	-	804.887.218	581.416.997	223.470.221
Other Fees and Charges Payable	3.408.816.300	-	-	3.408.816.300
2. Receivables from the State	1.049.339.579		279.498.681	10.095.355.181

Overpaid Corporate Income Tax (CIT)	960.116.433		960.116.433
Overpaid Personal Income Tax (PIT)	89.223.146	-	89.223.146
Overpaid Land Rent		190.275.535	190.275.535
Land Rent for the Property at 171 Dien Bien Phu			8.944.963.213
		End of Year	Beginning of Year

13. Accrued Expenses

Accrued Salaries Payable to Employees	11.266.401.409	-
Accrued Land Rental Expenses Payable for the Following Properties:	-	-
439 Phan Van Tri Street, An Nhon Ward, Ho Chi Minh City	1.491.750.756	1.430.611.956
342/20 Lac Long Quan Street, Hoa Binh Ward, Ho Chi Minh City	16.840.913.492	14.641.332.164
500 Nguyen Dinh Chieu Street, Ban Co Ward, Ho Chi Minh City	10.462.300.100	8.464.636.475
Accrued Expenses Payable to Customers	11.275.932	-
Total	40.072.641.689	24.536.580.595

14. Other Payables

	End of Year	Beginning of Year
Short-term	4.413.948.938	2.354.226.903
Trade Union Fees	286.130.401	75.923.400
Social Insurance, Health Insurance and Unemployment Insurance	2.952.644.600	-
Short-term Deposits and Collateral Received	833.750.000	885.714.318
Other Payables	341.423.937	1.392.589.185
Long-term	2.588.773.974	2.402.027.460
Long-term Deposits and Collateral Received	2.588.773.974	2.402.027.460

15. Unearned Revenue

	End of Year	Beginning of Year
Short-term Unearned Revenue	6.051.362.787	4.149.035.736
Total	6.051.362.787	4.149.035.736

16. Owners' Equity

	Owners' Contributed Capital	Undistributed Profit After Tax	Total
Balance as at January 1, 2025	600.000.000.000	(223.977.509.385)	376.022.490.615
Profit for the Previous Year		3.317.388.960	3.317.388.960
Balance as at December 31, 2025	600.000.000.000	(220.660.120.425)	379.339.879.575
Balance as at January 1, 2026	600.000.000.000	(220.660.120.425)	379.339.879.575
Profit for the Current Year		(4.154.800.584)	(4.154.800.584)
Closing Balance	600.000.000.000	(224.814.921.009)	375.185.078.991

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from Sales of Goods and Rendering of Services

	Current Year	Previous Year
Revenue from Sales of Goods	39.642.543.877	34.344.436.355
Revenue from Rendering of Services	224.672.828.547	303.258.927.946
Total	264.315.372.424	337.603.364.301

2. Cost of Goods Sold

	Current Year	Previous Year
Cost of Goods Sold	38.835.640.698	32.909.516.897
Cost of Services Rendered	240.697.913.531	265.969.044.247
Total	279.533.554.229	298.878.561.144

3. Selling Expenses

	Current Year	Previous Year
Selling Expenses	937.572.383	1.012.771.127
Total	937.572.383	1.012.771.127

4. General and Administrative Expenses

	Current Year	Previous Year
Staff Expenses	13.287.488.610	8.101.891.941
Depreciation of Fixed Assets	2.864.813.538	1.932.707.368
Taxes, Fees and Charges	2.941.682.742	15.127.352.994
Outsourced Services and Other Expenses	3.639.016.185	3.808.808.129
Total	22.733.001.075	28.970.760.432

5. Other Profit

	Current Year	Previous Year
Income from Disposal of Fixed Assets	30.726.447.056	-
Other Items	307.089.784	2.875.082.999
Other Expenses	679.008.842	1.473.681.995
Expenses from Disposal of Fixed Assets	-	39.000.000
Amortization of Business Advantage	369.133.719	442.960.452
Other Items	309.875.123	991.721.543
Total Other Profit	30.354.527.998	1.401.401.004

VIII. ADDITIONAL INFORMATION

1. Remuneration of the Board of Directors

	Current Year	Previous Year
Mr. Nguyen Hoang Huy – Chairman of the Board of Directors	72.000.000	
Mr. Bui Xuan Quyet Thang – Member of the Board of Directors	54.000.000	
Mr. Nguyen Cong Nhat – Member of the Board of Directors	54.000.000	
Mr. Nguyen Chi Nguyen – Member of the Board of Directors	36.000.000	
Ms. Doan Thi Thanh Nga – Member of the Board of Directors	36.000.000	
Mr. Vu Duy Anh – Member of the Board of Directors	54.000.000	

Mr. Vu Van Luat – Member of the Board of Directors	54.000.000	
Ms. Le Thi My Hanh – Former Chairwoman of the Board of Directors		72.000.000
Mr. Tran Ngoc Dan – Former Member of the Board of Directors		54.000.000
Mr. Pham Hoang Hiep – Former Member of the Board of Directors		54.000.000
Mr. Tran Long – Former Member of the Board of Directors		54.000.000
Mr. Tran Lam – Former Member of the Board of Directors		54.000.000
Mr. Nguyen Tuan Viet – Former Member of the Board of Directors		54.000.000
Mr. Nguyen Ho Minh – Former Member of the Board of Directors		54.000.000
Ms. Hoang Thi Ngoc Nhung – Former Secretary to the Board of Directors	35.322.581	-
Ms. Pham Phuong Diep – Secretary to the Board of Directors	9.677.419	
Ms. Tran Thi Kim Hoa – Former Secretary to the Board of Directors	-	45.000.000
Ms. Pham Thi Le Thu – Person in Charge of Corporate Governance	16.090.909	-
Ms. Doan Thi Giao Thuyet – Former Person in Charge of Corporate Governance	10.909.091	27.000.000
Total	432.000.000	468.000.000

2. Salaries and Remuneration of the Supervisory Board

	Current Year	Previous Year
Ms. Truong Thi Truc Huong – Head of the Supervisory Board	72.000.000	-
Ms. Nguyen Thi My Dung – Member of the Supervisory Board	45.000.000	-
Ms. Tran Kim Tuyen – Member of the Supervisory Board	45.000.000	45.000.000
Mr. Nguyen Quoc Soan – Former Head of the Supervisory Board	-	225.000.000
Ms. Nguyen Thi To Nhu – Former Member of the Supervisory Board		45.000.000
Total	162.000.000	315.000.000

3. Salaries and Benefits of the Executive Management and Chief Accountant

	Current Year	Previous Year
Mr. Vu Duy Anh – General Director	587.200.000	-
Mr. Bui Xuan Quyet Thang – Deputy General Director	452.200.000	
Mr. Vu Van Luat – Deputy General Director	452.200.000	-
Mr. Pham Hoang Hiep – Former General Director	-	589.000.000
Mr. Nguyen Tuan Viet – Former Deputy General Director	-	454.000.000
Mr. Nguyen Ho Minh – Former Deputy General Director	-	352.000.000
Mr. Nim Vuon Phu – Former Deputy General Director	-	454.000.000
Ms. Hoang Thi Xuan – Chief Accountant	242.363.636	-

Ms. Doan Thi Giao Thuyet – Former Chief Accountant concurrently serving as Person in Charge of Corporate Governance	164.936.364	409.000.000
Total	1.898.900.000	2.258.000.000

4. Balances with Related Parties

Phải thu khách hàng	Current Year	Previous Year
Trade Receivables	24.494.083.005	125.280.000
VinBus Ecological Transport Services Company Limited – Ho Chi Minh City Branch	-	20.355.532
Mien Dong Bus Station One Member Limited Liability Company	137.376.000	5.200.000
Saigon Public Transport Company Limited	3.290.426.964	3.490.426.964
Total	27.921.885.969	3.641.262.496

Trade Payables

	Current Year	Previous Year
Saigon Transportation Mechanical Corporation – One Member Limited Liability Company	4.265.000	-
Branch of Saigon Transportation Mechanical Corporation – One Member Limited Liability Company – An Lac Automobile Mechanical Enterprise	20.502.000.000	34.900.000.000
Branch of Saigon Transportation Mechanical Corporation – One Member Limited Liability Company – An Lac Isuzu Automobile Services Enterprise	-	2.902.255
VinBus Ecological Transport Services Company Limited – Ho Chi Minh City Branch	826.900	-
Saigon Public Transport Company Limited	-	37.542.960
Mien Tay Bus Station Joint Stock Company	15.519.080	-
Easy Car Joint Stock Company (Former Related Party)	18.780.120	18.780.120
New City Rent A Car Joint Stock Company (Former Related Party)	24.840.000	-
Total	20.566.231.100	34.959.225.335

Deposits and Collateral Received

Saigon Public Transport Company Limited	Current Year	Previous Year
	106.000.000	-
	106.000.000	-

Pledges, Mortgages, Deposits and Collateral

	Current Year	Previous Year
Saigon Transportation Mechanical Corporation – One Member Limited Liability Company	37.800.000	119.973.000
Mien Dong Bus Station One Member Limited Liability Company	-	17.804.540
Mien Tay Bus Station Joint Stock Company	38.513.000	38.513.000
Saigon Transport Stations and Yards Joint Stock Company	-	53.444.500

New City Rent A Car Joint Stock Company (Former Related Party)	24.000.000	24.000.000
Total	100.313.000	253.735.040

5. Related Party Transactions

Sales of Goods and Rendering of Services	<u>Current Year</u>	<u>Previous Year</u>
Saigon Transportation Mechanical Corporation – One Member Limited Liability Company	5.555.556	
Branch of Saigon Transportation Mechanical Corporation – One Member Limited Liability Company		2.777.778
– An Lac Automobile Mechanical Enterprise		
Mien Dong Bus Station One Member Limited Liability Company	23.855.729	-
VinBus Ecological Transport Services Company Limited	54.841.768.056	-
– Ho Chi Minh City Branch		
Saigon Public Transport Company Limited	344.200.000	
Easy Car Joint Stock Company (Former Related Party)	-	35.709.230
Total	55.215.379.341	38.487.008

Purchases of Goods and Services	<u>Accumulated Current Year</u>	<u>Accumulated Previous Year</u>
Saigon Transportation Mechanical Corporation – One Member Limited Liability Company	64.969.168	195.982.720
VinBus Ecological Transport Services Company Limited	8.469.755	
– Ho Chi Minh City Branch		
Branch of Saigon Transportation Mechanical Corporation – One Member Limited Liability Company	493.007.910	32.514.071.242
– An Lac Automobile Mechanical Enterprise		
Branch of Saigon Transportation Mechanical Corporation – One Member Limited Liability Company	-	6.971.800
– Ben Thanh Toyota Enterprise		
Saigon Public Transport Company Limited	64.441.921	-
Mien Dong Bus Station One Member Limited Liability Company	35.666.421	144.522.895
Mien Tay Bus Station Joint Stock Company	156.896.946	330.692.173
Saigon Transport Stations and Yards Joint Stock Company	75.717.427	245.206.298
New City Rent A Car Joint Stock Company (Former Related Party)	215.845.251	211.666.660
New City Rental Joint Stock Company (Former Related Party)	-	225.387.000
Total	1.115.014.799	33.874.500.788

Prepared by

Chief Accountant

Ho Chi Minh City, October 19th, 2026

General Director



VU DUY ANH