

Đơn vị : CÔNG TY CP ICD TÂN CẢNG SÓNG THẦN

(TAN CANG SONG THAN ICD JSC)

Địa chỉ : Số 7/20 ĐT 743, KP Bình Đáng, Bình Hoà, TP.Hồ Chí Minh, Việt Nam
(No.7/20 DT 743 St., Binh Dang Quarter, Binh Hoa Ward, Ho Chi Minh City, Vietnam)

Mã số thuế : 3700785006

(Tax Code: 3700785006)

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BÁO CÁO TÀI CHÍNH/ (FINANCIAL STATEMENT)

QUÝ 3 - NĂM 2026/ (QUARTER III - 2026)

*** Gồm các biểu/Reports:**

- 1. Báo cáo kết quả hoạt động kinh doanh /Income statement**
- 2. Báo cáo tình hình tài chính/ Statement of financial position**
- 3. Báo cáo lưu chuyển tiền tệ/ Cash Flow statement**
- 4. Thuyết minh báo cáo tài chính/ Notes to the financial statement**

NOTES TO THE INTERIM FINANCIAL STATEMENTS

as at 30 September 2026 and for the nine-month period then ended

1. CORPORATE INFORMATION

Tan Cang Song Than ICD Joint Stock Company ("the Company") is a joint stock company that was equitized from Tan Cang Song Than ICD One-Member Limited Liability Company, pursuant to Decision No. 2105/QĐ-BQP dated 4 June 2015 issued by the Ministry of National Defense. The Company is operating under Enterprise Registration Certificate ("ERC") No. 3700785006 issued by the Department of Planning and Investment of Binh Duong Province (currently the Department of Finance of Ho Chi Minh City) on 27 March 2007 and its subsequent amendments, the latest of which was the 8th amendment dated 3 April 2026.

The current principal activities of the Company are providing warehousing services, and related services (loading and unloading, lifting, transport, etc.).

The Company's normal course of business cycle is 12 months.

The Company's head office is located at No. 7/20 DT 743 Street, Binh Dang Quarter, Binh Hoa Ward, Ho Chi Minh City, Vietnam.

The number of employees of the Company as at 30 September 2026 was 170 people (31 December 2025: 173 people).

As at 30 September 2026, the Company had 2 associates (as at 31 December 2025: 2 associates) as presented in Note 14 - Long-term investments. The details are as follows:

<i>Names</i>	<i>Head office</i>	<i>Business activities</i>	<i>% contribution</i>	<i>% of interest</i>	<i>% of voting right</i>
Binh Duong Newport Logistics JSC	Ho Chi Minh City	Transportation and warehousing services	36	36	36
Unithai Maruzen Logistics (Vietnam) Corporation	Ho Chi Minh City	Transportation services, customs brokerage services, warehousing and goods storage	20	20	20

2. BASIS OF PREPARATION**2.1 Accounting standards and system**

The interim financial statements of the Company, expressed in Vietnam dong ("VND"), are prepared in compliance and accordance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- ▶ Decision No. 149/2001/QĐ-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- ▶ Decision No. 165/2002/QĐ-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- ▶ Decision No. 234/2003/QĐ-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- ▶ Decision No. 12/2005/QĐ-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- ▶ Decision No. 100/2005/QĐ-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

2. BASIS OF PREPARATION (continued)

2.1 Accounting standards and system (continued)

Accordingly, the accompanying interim financial statements and their use are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim financial position and interim results of operations and interim cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

The Company's applied accounting documentation system is the General Journal system.

2.3 Fiscal year

The Company's fiscal year applicable for the preparation of its interim financial statements starts on 1 January and ends on 31 December.

These interim financial statements are prepared for the nine-month period ended 30 September 2026.

2.4 Accounting currency

The interim financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Changes in accounting policies due to the adoption of new accounting regulations: Circular No. 99/2025/TT-BTC guiding the Enterprise Accounting System

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the enterprise accounting system ("Circular 99"), replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations.

The Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company on a prospective basis, as Circular 99 does not require retrospective application for these changes.

3.2 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.3 Receivables

Receivables are presented in the interim statement of financial position at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful receivables represents outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded into the general and administration expense account in the interim income statement. When bad debts are determined as unrecoverable and are written off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the interim income statement.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Receivables (continued)

For overdue receivables, provision for doubtful debts is provided as follows:

<u>Overdue period</u>	<u>Provision rate</u> <u>(% of receivable value)</u>
From 6 months to less than 1 year	30
From 1 year to less than 2 years	50
From 2 years to less than 3 years	70
3 years or more	100

3.4 Tangible fixed assets

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities.

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to the location and condition necessary for it to be capable of operating as intended by the Company and the costs of dismantling and removing the asset and restoring the site on which it is located, if any.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

3.5 Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Rentals under operating leases are charged to the interim income statement on a straight-line basis over the lease term.

Where the Company is the lessor

For other cases under an operating lease, lease income is recognized in the interim income statement on a straight-line basis over the lease term.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset to a condition for it to be capable of operating for its intended use of the Company.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

3.7 Depreciation and amortization

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	3 - 15 years
Machinery and equipment	3 - 8 years
Office equipment	3 - 9 years
Means of transportation	3 - 6 years
Computer software	2 - 5 years
Other tangible fixed assets	5 years

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

3.8 Construction in progress

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets.

3.9 Borrowing cost

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the period in which they are incurred, except to the extent that they are capitalized as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

Costs directly related to the borrowing, excluding interest expense, such as valuation fees, audit fees, loan documentation costs, and loan arrangement fees, are allocated over the loan period using straight line method.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

as at 30 September 2026 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.10 Deferred expenses**

Deferred expenses are reported as short-term or long-term deferred expenses on the interim statement of financial position and are amortized over the period to which they relate or during which the related economic benefits are consumed.

The following types of expenses are recorded as long-term prepaid expense and are amortized to the interim income statement:

- ▶ Costs related to leased infrastructures incurred for production and business operations over multiple accounting periods;
- ▶ Software costs;
- ▶ Tools and consumables used for more than one year with high value;
- ▶ Repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods.

3.11 Investments

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associates arising subsequent to the date of acquisition are recognized in the interim income statement. Distributions from sources which are attributable to period before having significant influence are considered a recovery of investment and are deducted to the cost of the investment.

Investments in other entities

Investments in other entities are stated at their acquisition costs.

Held-to-maturity investments

Held-to-maturity investments are stated at costs.

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable at the balance sheet date.

Increases or decreases to the provision balance are recorded as finance expenses in the interim income statement.

3.12 Business cooperation contracts

The Company's interest in the jointly controlled operation is recognized in the interim financial statements by including the amount of:

- a) the assets that the Company controls and the liabilities that the Company incurs; and
- b) the expense that the Company incurs and the Company's share of the income that the Company earns from the sale of goods or rendering of services by the jointly controlled operation.

3.13 Payables

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers, vendors of property, plant and equipment under executed economic contracts.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 Accruals

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognized as production and business expenses of the reporting period.

3.15 Accrual for severance pay

The severance pays for employees is accrued at the end of each reporting year for employees who have been working for more than 12 months at the Company. The accrued amount is determined at one-half of the average monthly salary for each year of service qualifying for severance pay, in accordance with the Labor Code and related implementing guidance.

The average monthly salary used in the calculation is updated at the end of each reporting period based on the average monthly salary for the nine-month period ended 30 September.

Any increase or decrease in the accrued amount, other than actual payment made to employees, is recognized in the interim income statement.

The accrued severance pay is used to settle severance benefits payable to employees upon termination of their labor contract in accordance with Article 46 of the Labor Code.

3.16 Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a interim asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the interim income statement net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance expense.

3.17 Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company (VND) are initially recorded using the actual transaction exchange rates depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company (VND) are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the "approximated exchange rates").

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 Foreign currency transactions (continued)

Approximated exchange rates are required to differ by no more than $\pm 1\%$ from the corresponding average buying and selling transfer exchange rates at the transaction dates. The average buying and selling transfer exchange rates are determined on a monthly basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates. The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Company for the relevant accounting period. All foreign exchange differences incurred are taken to the interim income statement.

3.18 Ordinary shares

Ordinary shares with voting right are recognized at par value.

3.19 Appropriation of net profits

Net profit after tax is available for appropriation to shareholders after approval by in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Investment and development fund

This fund is set aside for use in the Company's expansion of its operation or of in-depth investments.

Bonus and welfare fund

This fund is set aside for employee reward, incentives, common benefits and welfare improvements, and presented as a liability on the interim statement of financial position.

3.20 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognized:

Rendering of services

Revenue is recognized when the services are rendered.

Interest income

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

Dividend and profit distribution income

Dividend and profit distribution income are recognized when the Company is entitled to receive dividends or when the Company is entitled to receive profits from its capital contributions.

3.21 Selling expenses

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

3.22 General and administrative expenses

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.23 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the interim income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- ▶ where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss.
- ▶ in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilized, except:

- ▶ where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss.
- ▶ in respect of deductible temporary differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at each balance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.23 Taxation (continued)

Deferred tax (continued)

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the interim income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- ▶ either the same taxable entity; or
- ▶ when the Company intends either to settle current tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered

3.24 Earnings per share

Basic earnings per share amounts are calculated by dividing net profit after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.25 Segment information

A segment is a component determined separately by the Company which is engaged in providing products or related services (business segment) or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments.

The Company's principal activities are to providing warehousing services and related services. In addition, these activities mainly take place in Vietnam. Therefore, the Company's risks and returns are not significantly affected by differences in services provided or geographical markets served. As a result, the Company's management is of the view that there is only one reportable segment for business and geography and therefore presentation of segment information is not required.

3.26 Related parties

Parties are considered to be related parties of the Company if one party has the ability to directly or indirectly control or to exercise significant influence over, the other party in making financial and operating decisions, or when the Company and the other party are under common control or subject to significant influence by the same party. Related parties may be entities or individuals, including close members of their families.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

4. CASH AND CASH EQUIVALENTS

	VND	
	Ending balance	Beginning balance
Cash and cash equivalents held by the Company that are not restricted as to use		
Cash on hand	-	254,016,948
Cash in banks	79,253,820,525	12,263,966,132
- Military Commercial Joint Stock Bank	1,388,811,420	3,168,685,313
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	4,865,009,105	9,095,280,819
Cash equivalents (*)	73,000,000,000	60,000,000,000
TOTAL	79,253,820,525	72,517,983,080

(*) The ending balance represents short-term deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam with the original maturity of less than three (3) months and earn interest at the rate 4.75% p.a.

5. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

As at 30 September 2026, the Company had settled the term deposit at Joint Stock Commercial Bank for Foreign Trade of Vietnam with a maturity of six months.

6. SHORT-TERM TRADE RECEIVABLE

	VND	
	Ending balance	Beginning balance
Due from other parties	65,508,279,007	51,806,304,938
- Kimberly-Clark Vietnam Co., Ltd	21,821,241,559	10,029,292,340
- DHL Supply Chain Vietnam Co., Ltd	5,842,719,292	5,154,592,873
- FES Vietnam Co., Ltd	2,575,392,863	6,828,517,508
- Others	35,268,925,293	29,793,902,217
Due from related parties (Note 30)	3,834,358,926	6,344,112,755
TOTAL	69,342,637,933	58,150,417,693
Provision for doubtful short-term receivables	(1,884,352,637)	(1,884,352,637)
NET	67,458,285,296	56,266,065,056

The Company has pledged trade receivables to secure for loans from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Duong Branch (Note 21).

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

7. **BAD DEBTS**

Total amount of receivables overdue:

Debtor	Ending balance		Beginning balance		VND
	Carrying amount	Recoverable amount	Carrying amount	Recoverable amount	
ICD Global Investment Trading Development Logistics JSC	1,435,552,637	-	1,435,552,637	-	
Gokce & Ayca Logistics Co., Ltd	448,800,000	-	448,800,000	-	
TOTAL	1,884,352,637	-	1,884,352,637	-	

This represents the allowance for doubtful trade receivables from customers with overdue balances exceeding three years, for which a 100% provision rate has been applied.

8. **SHORT-TERM ADVANCE TO SUPPLIERS**

	VND	
	Ending balance	Beginning balance
Thieu Gia Investment, Business and Development Company Limited	964,072,109	-
Phuoc An Trading Company Limited	77,922,000	83,352,240
Thanh Tung Fire Protection Company Limited	668,337,020	-
D&D Fire Protection Company Limited	400,481,738	-
Others	1,848,193,347	3,221,313,457
TOTAL	3,959,006,214	3,304,665,697

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

9. OTHER RECEIVABLES

	VND	
	Ending balance	Beginning balance
Short-term	10,802,860,052	12,730,162,716
Payment on behalf	4,832,558,911	6,090,023,703
Receivables from jointly controlled business cooperation contracts ("BCCs")	2,397,526,655	3,341,352,726
- Capital contribution to business cooperation contracts (*)	1,288,059,769	2,437,536,793
- Profit receivable from BCCs	1,109,466,886	903,815,933
Advances to employees	3,150,666,310	1,787,366,749
Deposit	357,000,000	485,100,000
Others	65,108,176	1,026,319,538
Long-term	23,907,000,000	24,857,522,976
Deposit (**)	22,000,000,000	22,000,000,000
Receivables from jointly controlled business cooperation contracts ("BCCs")	-	950,522,976
- Capital contribution to business cooperation contracts (*)	-	950,522,976
Deposits and security deposits	1,907,000,000	1,907,000,000
TOTAL	34,709,860,052	37,587,685,692
Of which:		
Receivables from related parties (Note 30)	27,491,413,255	26,702,519,822
Receivables from other parties	7,218,446,797	10,885,165,870

(*) These represent the Company's capital contributions to Business Cooperation Contracts ("BCCs") with Tan Cang Infrastructure Development Investment Joint Stock Company ("Tan Cang IDI"), in which Tan Cang IDI acts as the operator and is responsible for fulfilling tax declaration and payment obligations. Details are as follows:

BCC's participants	Purpose	Term
The Company, Tan Cang IDI and Binh Duong Newport Logistics JSC	Construction and operation of a container yard	10 years (commencing on 24 August 2015) and shall remain in full force and effect until superseded by a Contract Addendum or another written document of the parties
The Company, Tan Cang IDI and Tan Cang Offshore Travel and Flight Services JSC	Construction and operation of Warehouse No. 21	49 years (from 2016 to 2065)

These BCCs all distribute annual after-tax profits according to the parties' capital contribution ratio. The contributed capital is to be recovered within 10 years from the contract date, based on a depreciation rate corresponding to the capital contribution ratio. At the end of the accounting period, the business cooperation contract for the construction and operation of the container yard at ICD Tan Cang Song Than had fully recovered its contributed capital.

(**) This represents the deposit for leasing Warehouse No. 21, with a term of 10 years from 6 December 2016 to 5 December 2026, extended until 5 December 2031.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

10. DEFERRED EXPENSES

	VND	
	Ending balance	Beginning balance
Short-term	4,596,857,237	9,220,607,961
Construction and renovation costs	4,027,832,676	9,220,607,961
Insurance costs	104,024,560	-
Others	465,000,001	-
Long-term	246,017,894,110	225,537,768,163
Infrastructure rental costs (*)	242,663,014,025	217,521,267,692
Construction and renovation costs	2,677,729,395	7,071,752,746
Software costs	403,761,800	543,525,500
Tool and supplies	273,388,890	401,222,225
TOTAL	<u>250,614,751,347</u>	<u>234,758,376,124</u>

(*) This represents infrastructure lease payments to Saigon Newport One Member Limited Liability Corporation for infrastructure located in Binh Hoa Ward, Ho Chi Minh City, under Infrastructure Lease Agreement No. 532/TCT-KHKD dated 1 June 2016 and its related appendices. The lease term is 48 years, commencing from 1 June 2016 and ending on 31 December 2064. The annual rental rate applicable for the period from 2022 to 2064 is VND 6,344,131,086 per year.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

11. TANGIBLE FIXED ASSETS

		Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Other tangible fixed assets	Total	VND
Cost:								
Beginning balance		412,835,803,135	41,069,342,747	13,462,076,706	18,124,816,785	223,000,000	485,715,039,373	
New purchases		1,330,430,241	2,348,389,151	556,300,000	193,013,333	-	4,428,132,725	
Ending balance		414,166,233,376	43,417,731,898	14,018,376,706	18,317,830,118	223,000,000	490,143,172,098	
<i>Of which:</i>								
Fully depreciated		186,104,647,379	14,886,652,347	6,217,760,070	11,235,429,145	223,000,000	218,667,488,941	
Accumulated depreciation:								
Beginning balance		(329,342,561,308)	(18,064,570,933)	(9,511,551,133)	(13,729,247,927)	(223,000,000)	(370,870,931,301)	
Depreciation for the period		(20,388,370,848)	(3,660,849,498)	(817,427,375)	(1,016,402,608)	-	(25,883,050,329)	
Ending balance		(349,730,932,156)	(21,725,420,431)	(10,328,978,508)	(14,745,650,535)	(223,000,000)	(396,753,981,630)	
Net carrying amount:								
Beginning balance		83,493,241,827	23,004,771,814	3,950,525,573	4,395,568,858	-	114,844,108,072	
Ending balance		64,435,301,220	21,692,311,467	3,689,398,198	3,572,179,583	-	93,389,190,468	

NOTES TO THE INTERIM FINANCIAL STATEMENTS
as at 30 September 2026 and for the nine-month period then ended

11. TANGIBLE FIXED ASSETS (continued)

Details of existing tangible fixed assets:

	Ending balance Cost	VND Beginning balance Cost
Warehouse No. 23	184,338,733,226	184,338,733,226
Warehouse No. 7 & 8	86,779,605,815	70,249,500,500
Others	219,024,833,057	231,126,805,647
TOTAL	490,143,172,098	485,715,039,373

12. INTANGIBLE FIXED ASSETS

	VND Computer software
Cost:	
Beginning balance	5,898,771,818
New purchases	308,700,000
Ending balance	6,207,471,818
<i>Of which:</i>	
Fully amortization	5,451,521,818
Accumulated amortization:	
Beginning balance	(5,451,922,580)
Amortization for the period	(192,079,089)
Ending balance	(5,644,001,669)
Net carrying amount:	
Beginning balance	446,849,238
Ending balance	563,470,149

Details of existing intangible fixed assets:

	Ending balance Cost	VND Beginning balance Cost
VMS software	4,062,681,818	4,062,681,818
Others	2,144,790,000	1,836,090,000
TOTAL	6,207,471,818	5,898,771,818

13. CONSTRUCTION IN PROGRESS

	Ending balance	VND Beginning balance
Cost of upgrading and renovating warehouse 18	2,976,003,712	1,230,633,342
Others	1,788,082,365	185,220,000
TOTAL	4,764,086,077	1,415,853,342

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

14. LONG-TERM INVESTMENTS

	Ending balance			Beginning balance			VND
	Cost	Provision	Fair value	Cost	Provision	Fair value	
Investments in associates	12,391,312,981	-	12,391,312,981	12,391,312,981	-	12,391,312,981	
Binh Duong Newport Logistics Joint Stock Company (i)	11,440,000,000	-	11,440,000,000	11,440,000,000	-	11,440,000,000	
Unithai Maruzen Logistics (Vietnam) Corporation (ii)	951,312,981	-	951,312,981	951,312,981	-	951,312,981	
Other long-term investments	6,456,460,100	-	6,456,460,100	6,456,460,100	-	6,456,460,100	
MB Bank (iii)	6,456,460,100	-	6,456,460,100	6,456,460,100	-	6,456,460,100	
TOTAL	18,847,773,081	-	18,847,773,081	18,847,773,081	-	18,847,773,081	

(i) According to the Business Registration Certificate No. 3700923658 dated 21 June 2017 granted by the Department of Planning and Investment of Binh Duong Province (now the Department of Finance of Ho Chi Minh City), Binh Duong Newport Logistics Joint Stock Company has a charter capital of VND 30,000,000,000. As at 30 September 2026 and 31 December 2025, the Company held 1,080,000 shares, representing 36% of the charter capital. Its principal activities are transportation and warehousing services.

(ii) According to the Investment Certificate No. 411032000038 dated 16 April 2008 granted by the People's Committee of Ho Chi Minh City, Unithai Maruzen Logistics (Vietnam) Corporation has a charter capital of VND 2,400,000,000. As at 30 September 2026 and 31 December 2025, the Company held 48,000 shares, representing 20% of the charter capital. Its principal activities are transportation services, customs brokerage services, warehousing and storage services.

(iii) The Company entrusted its Parent company to invest in shares of MB Bank. Following equitization, the carrying amount of this investment was remeasured to VND 6,456,460,100. As of 30 September 2026, the number of MB Bank held under the Company's entrusted investment arrangement was 2,315,351 shares (31 December 2025: 2,013,349 shares). Its principal activity is conducting banking operations in accordance with the regulations of the Governor of the State Bank of Vietnam.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

15. SHORT-TERM TRADE PAYABLES

		VND
	Ending balance	Beginning balance
Payables to other parties	30,240,843,903	37,835,800,198
- Am Vietnam JSC	7,023,918,614	65,880,000
- Tien Phong Sai Gon Logistics JSC	1,365,524,422	2,267,107,683
- Trung Thanh Warehousing JSC	996,764,124	2,319,171,306
- Hoang Luong Son Services One Member Limited Liability Company	668,303,705	1,072,028,748
- Others	20,186,333,038	32,111,612,461
Payables to related parties (Note 30)	9,730,407,879	19,647,436,226
TOTAL	<u>39,971,251,782</u>	<u>57,483,236,424</u>

16. DIVIDENDS AND PROFIT DISTRIBUTION PAYABLES

			VND
<i>Profit of the year</i>	<i>Payment due</i>	<i>Ending balance</i>	<i>Beginning balance</i>
2025	October 2026	903,697,063	-
Of which:			
Not yet due for payment		903,697,063	-

17. STATUTORY OBLIGATIONS

				VND
	<i>Beginning balance</i>	<i>Payable for the period</i>	<i>Payment made in the period</i>	<i>Ending balance</i>
Corporate income tax	4,768,088,714	16,828,927,120	(14,494,636,911)	7,102,378,923
Value added tax	-	9,310,101,247	(7,638,633,968)	1,671,467,279
Personal income tax	1,959,336,825	2,651,100,045	(4,310,214,539)	300,222,331
Others	-	12,928,058	(12,928,058)	-
TOTAL	<u>6,727,425,539</u>	<u>28,803,056,470</u>	<u>(26,456,413,476)</u>	<u>9,074,068,533</u>

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

18. SHORT-TERM ACCRUED EXPENSES

	Ending balance	VND Beginning balance
Land rental (*)	58,844,955,762	55,759,035,776
Expenses for leasing assets on the land (**)	7,324,214,814	-
Expenses for external service	7,152,385,997	1,419,412,000
Others	-	461,676,438
TOTAL	73,321,556,573	57,640,124,214
Of which:		
Payables to related parties (Note 30)	71,473,510,728	56,238,262,214
Payables to other parties	1,848,045,845	1,401,862,000

(*) This represents the provisional land use expenses for national defense land temporarily estimated by the Company from 2020 to date, include:

Year	Estimated amount payable	Amount paid	Outstanding amount payable
2020 – 2023	43,403,866,728	9,346,764,316	34,057,102,412
2024	10,850,966,682	2,526,152,515	10,850,966,682
2025	10,850,966,682	2,526,152,515	10,850,966,682
2026	8,138,225,016	-	5,425,483,344
TOTAL	73,244,025,108	14,399,069,346	58,844,955,762

Basis for the provisional calculation of land use fees, based on:

- Resolution No. 132/2020/QH14 dated 17 November 2020 of the National Assembly, Decree No. 26/2021/ND-CP dated 25 March 2021 of the Government, and Circular No. 58/2021/TT-BQP dated 7 June 2021 of the Ministry of National Defense;
- Decision No. 36/2019/QĐ-UBND dated 20 December 2019 of the People's Committee of Binh Duong Province, stipulating land price schedules for the 2020–2024 period in Binh Duong Province;
- Decision No. 63/2024/QĐ-UBND dated 20 December 2024 of the People's Committee of Binh Duong Province, adjusting land price schedules for the 2020–2024 period in Binh Duong Province;
- Directive Document No. 4468/TCT-QLCS dated 9 August 2021 of the Department of Finance under the Ministry of National Defense; Official Dispatch No. 1132/BQP-Kte dated 18 April 2022; and Official Dispatch No. 1707/BQP-Kte dated 24 May 2023 of the Department of Economy under the Ministry of National Defense, providing guidance on the determination of national defense land use fees.

As of the date of these financial statements, Saigon Newport One Member Limited Liability Corporation (the "Saigon Newport") has prepared a National Defense Land Use Plan and submitted it to the Ministry of National Defense for review and approval. The final land use fees will be determined based on the approved National Defense Land Use Plan and the annual Minutes on Determination of Land Use Fees approved by the Ministry of National Defense.

(**) This represents lease expenses for assets on the land under Contract No. 397/TCT/KHKD entered into with Saigon Newport, relating to the lease of equipment, structures and investment assets located on an approximately 40-hectare site at ICD Tan Cang Song Than. As of the date of these financial statements, the Company has provisionally recognized the lease expenses based on the rental rate applicable for 2025 until the official rental rate for 2026 is notified by Saigon Newport.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

19. OTHER PAYABLES

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Short-term	11,942,017,692	13,707,207,747
Deposit (*)	8,016,239,999	9,488,472,000
Receipt on behalf	2,744,939,242	2,342,451,790
Compulsory insurance and union fees	805,493,296	1,592,522,866
Others	375,345,155	283,761,091
<i>Of which:</i>		
<i>Payables to other parties</i>	<i>11,857,484,786</i>	<i>13,634,879,747</i>
<i>Payables to related parties (Note 30)</i>	<i>84,532,906</i>	<i>72,328,000</i>
Long-term	90,071,478,284	90,307,508,192
Deposit (*)	90,071,478,284	90,307,508,192
TOTAL	102,013,495,976	104,014,715,939

(*) These represent deposits and security deposits received related to warehouse lease agreements.

20. BONUS AND WELFARE FUND

	VND	
	<i>Current period</i>	<i>Previous period</i>
Beginning balance	8,481,843,629	5,855,759,029
Appropriation of profit to funds	13,736,262,947	9,668,638,240
Other increase	206,000,000	213,895,185
Disbursement during the period	(14,970,900,000)	(8,181,085,000)
Ending balance	7,453,206,576	7,557,207,454

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

21. LOANS

	Beginning balance	Increase in period	Decrease in period	Reclassification	VND Ending balance
Short-term					
Current portion of long-term loan (*)	4,400,000,000	-	(3,300,000,000)	3,300,000,000	4,400,000,000
	4,400,000,000	-	(3,300,000,000)	3,300,000,000	4,400,000,000
Long-term					
Loan from bank (*)	8,489,829,137	-	-	(3,300,000,000)	5,189,829,137
	8,489,829,137	-	-	(3,300,000,000)	5,189,829,137
TOTAL	12,889,829,137	-	(3,300,000,000)	-	9,589,829,137

(*) The detailed of long-term loans from banks is presented as follows:

Lenders	Ending balance VND	Maturity date	Interest rate % p.a.	Purpose of the Loan	Collateral
Commercial Joint Stock Bank for Foreign Trade of Vietnam – Tan Binh Duong Branch	9,589,829,137	29 December 2028	8.0	Funding for the payment of infrastructure fees to Saigon Newport One Member Limited Liability Corporation	All property rights of the Company (including debt claim rights and/or property rights arising from commercial contracts, receivables, and other rights to demand payment)
Of which:					
Current portion	4,400,000,000				
Non-current portion	5,189,829,137				

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

22. OWNERS' EQUITY

22.1 Increase and decrease in owners' equity

	Contributed charter capital	Investment and development fund	Undistributed earnings	Total	VND
For the nine-month period ended 30 September 2025					
Beginning balance	150,084,920,000	52,565,109,263	34,845,673,585	237,495,702,848	
Net profit during the period	-	-	69,178,928,699	69,178,928,699	
Dividend distribution	-	-	(30,812,434,076)	(30,812,434,076)	
Appropriation to investment and development fund	-	22,916,964,431	(22,916,964,431)	-	
Appropriation to bonus and welfare fund	-	-	(14,098,845,663)	(14,098,845,663)	
Ending balance	150,084,920,000	75,482,073,694	36,196,358,114	261,763,351,808	
For the nine-month period ended 30 September 2026					
Beginning balance	150,084,920,000	80,578,792,962	44,180,356,583	274,844,069,545	
Net profit during the period	-	-	70,282,842,410	70,282,842,410	
Dividend distribution (*)	-	-	(44,278,866,722)	(44,278,866,722)	
Appropriation to investment and development fund (*)	-	27,782,837,270	(27,782,837,270)	-	
Appropriation to bonus and welfare fund (*)	-	-	(13,736,262,947)	(13,736,262,947)	
Ending balance	150,084,920,000	108,361,630,232	28,665,232,054	287,111,782,286	

(*) According to the Resolution of the Annual General Meeting of Shareholders for 2026 No. 222/NQ-DHDCD dated 24 April 2026, the Shareholders approved the appropriation of profit after tax based on the audited financial statements as at 31 December 2025, the 2025 dividend distribution plan, and the 2026 plan for appropriations to the investment and development fund and the bonus and welfare fund.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

22. OWNERS' EQUITY (continued)

22.2 Owner's contributed capital

	<i>Ending balance</i>		<i>Beginning balance</i>	
	<i>Common Stocks</i>	<i>Ownership ratio</i>	<i>Common Stocks</i>	<i>Ownership ratio</i>
	<i>(Share)</i>	<i>(%)</i>	<i>(Share)</i>	<i>(%)</i>
Saigon Newport One Member Limited Liability Corporation	7,654,420	51	7,654,420	51
Asia Shipping JSC	3,568,514	24	3,568,514	24
Other shareholders	3,785,558	25	3,785,558	25
TOTAL	15,008,492	100	15,008,492	100

22.3 Capital transactions with shareholders

	<i>VND</i>	
	<i>Current period</i>	<i>Previous period</i>
Contributed capital		
Beginning and ending balance	150,084,920,000	150,084,920,000

22.4 Share capital

	<i>Number of shares</i>	
	<i>Ending balance</i>	<i>Beginning balance</i>
Authorized shares	15,008,492	15,008,492
Shares issued and fully paid		
<i>Common Stocks</i>	15,008,492	15,008,492
Shares in circulation		
<i>Common Stocks</i>	15,008,492	15,008,492

Par value of outstanding share: VND 10,000. The holders of the ordinary shares are entitled to receive dividends as and when declared by the Company. Each ordinary share represents a voting right without restriction.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

22.5 Earnings per share

Basic and diluted earnings per share are calculated as follows:

		VND
	Current period	Previous period (As restated)
Net profit after tax	70,282,842,410	69,145,594,914
Less: Bonus and welfare fund (*)	(13,736,262,947)	(12,965,602,561)
Net profit attributable to ordinary equity holders of the Company	56,546,579,463	56,179,992,353
Weighted average number of ordinary shares	15,008,492	15,008,492
Earnings per share		
Basic earnings per share	3,768	3,743
Diluted earnings per share	3,768	3,743

There have been no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date of completion of these interim financial statements.

(*) Net profit used to compute earnings per share for the nine-month period ended 30 September 2025 as presented in the interim financial statements for the year 2025 was restated to reflect the actual allocation to bonus and welfare fund from 2025 retained earnings following Resolution of the General Meeting of Shareholders No. 222/NQ-DHDCD dated 24 April 2026.

Net profit used to compute earnings per share for the nine-month period ended 30 September 2026 is adjusted for the bonus and welfare fund which is estimated according to the Resolution of the General Meeting of Shareholders No. 222/NQ-DHDCD dated 24 April 2026.

23. REVENUES

23.1 Revenues from rendering of services

		VND
	Current period	Previous period
Gross revenue	412,675,706,960	383,217,718,675
Of which:		
Revenue from warehousing and related services	305,593,480,617	322,481,149,147
Revenue from transport services	97,901,332,073	52,783,332,004
Revenue from business cooperation contracts	9,180,894,270	7,953,237,524
Of which:		
Revenue from others	394,552,937,628	371,456,610,734
Revenue from related parties (Note 30)	18,122,769,332	11,761,107,941

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

23. REVENUES (continued)

23.2 Finance income

	VND	
	<i>Current period</i>	<i>Previous period</i>
Interest income	2,330,973,542	2,215,726,189
Dividend and profit distribution income	5,282,019,594	2,604,000,000
Foreign exchange gain	4,788,924	21,892,732
TOTAL	<u>7,617,782,060</u>	<u>4,841,618,921</u>

24. COSTS OF SERVICES RENDERED

	VND	
	<i>Current period</i>	<i>Previous period</i>
Costs of warehousing and related services	202,910,777,534	217,267,193,076
Costs of transport services	86,948,036,494	47,101,867,974
Costs of business cooperation contracts	4,471,976,850	4,405,684,396
TOTAL	<u>294,330,790,878</u>	<u>268,774,745,446</u>

25. FINANCE EXPENSES

	VND	
	<i>Current period</i>	<i>Previous period</i>
Foreign exchange loss	6,779,561	-
Interest expenses	683,338,855	1,082,943,948
TOTAL	<u>690,118,416</u>	<u>1,082,943,948</u>

26. SELLING EXPENSES

	VND	
	<i>Current period</i>	<i>Previous period</i>
Conference expenses	1,754,817,165	1,575,013,016

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

27. GENERAL AND ADMINISTRATIVE EXPENSES

	VND	
	<i>Current period</i>	<i>Previous period</i>
Labor costs	21,229,788,418	14,183,693,729
Expenses for external service	11,648,092,591	9,234,181,068
Depreciation and amortization expenses	1,005,460,108	2,609,955,273
Others	5,624,974,077	4,684,762,919
TOTAL	<u>39,508,315,194</u>	<u>30,712,592,989</u>

28. OPERATING COSTS BY ELEMENTS

	VND	
	<i>Current period</i>	<i>Previous period</i>
Expenses for external service	239,867,501,254	225,382,599,397
Labor costs	62,507,271,687	41,387,521,182
Depreciation and amortization expenses (Notes 11, 12)	26,075,129,418	27,990,401,968
Raw materials	1,519,046,801	1,617,065,985
Others	5,624,974,077	4,684,762,919
TOTAL	<u>335,593,923,237</u>	<u>301,062,351,451</u>

29. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable is 20% of taxable income.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations. The amounts reported in the interim financial statements could change at a later date upon final determination by the tax authorities.

29.1 CIT expense

	VND	
	<i>Current period</i>	<i>Previous period</i>
Current tax expense	<u>17,570,710,603</u>	<u>17,294,732,175</u>

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

29. CORPORATE INCOME TAX (continued)

29.1 CIT expense (continued)

Reconciliation between CIT expense and accounting profit multiplied by CIT rate is presented below:

	Current period	Previous period
		VND
Accounting profit before tax	87,853,553,013	86,440,327,089
At CIT applicable rate of 20%	17,570,710,603	17,294,732,175
CIT expense	17,570,710,603	17,294,732,175

29.2 Current tax

The current tax payable is based on taxable income for the current year. The taxable income of the Company for the period differs from the accounting profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted by the balance sheet date.

30. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship with the Company and other related parties of the Company during the period and as at 30 September 2026 is as follows:

<i>Related parties</i>	<i>Relationship</i>
Saigon Newport One Member Limited Liability Corporation	Parent Company
Asia Shipping JSC	Major shareholder
Binh Duong Newport Logistics JSC	Associate
Unithai Maruzen Logistics (Vietnam) Corporation	Associate
Tan Cang Infrastructure Development Investment JSC	Affiliate
Tan Cang Information Technology Solutions JSC	Affiliate
Cat Lai Port International Logistics JSC	Affiliate
Tan Cang - STC Human Resources Development Co., Ltd	Affiliate
Tan Cang - Tay Ninh JSC	Affiliate
Tan Cang Container Services JSC	Affiliate
Tan Cang Mien Trung JSC	Affiliate
ICD Tan Cang - Long Binh JSC	Affiliate
Cat Lai Logistics JSC	Affiliate
Ms Vu Thi Lan Anh	Chairwoman
Mr Nguyen Son	Member BOD
Mr Thanh Quang Vinh	Member BOD (to 24 April 2026)
Mr Tran Tri Dung	Member BOD/Director
Mr Luu Phuoc Hong	Member BOD
Ms Nguyen Thi Hau	Member BOD (from 24 April 2026)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

30. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

List of related parties that have a controlling relationship with the Company and other related parties of the Company during the period and as at 30 September 2026 is as follows (continued):

<i>Related parties</i>	<i>Relationship</i>
Ms Nguyen Thi Huyen	Head of Board (from 24 April 2026)
Mr Nguyen Viet Hung	Head of Board (to 24 April 2026)
Ms Pham Thi Hong Nhung	Member BOS
Mr Le Ngoc Son	Member BOS (from 24 April 2026)
Mr Le Thanh Son	Member BOS (to 24 April 2026)
Mr Do Chien Cong	Deputy Director
Mr Le Thanh Son	Chief Accountant (from 15 May 2026)
Mr Nguyen Van Huu	Chief Accountant (to 15 May 2026)

Significant transactions with related parties for the nine-month period ended 30 September 2026 and 30 September 2025 were as follows:

<i>Related parties</i>	<i>Transactions</i>	<i>Current period</i>	<i>Previous period</i>
			VND
Saigon Newport One Member Limited Liability Corporation	Dividend distribution	22,582,452,605	15,714,524,260
	Expenses for the use of Defense land and production facilities	15,462,439,830	15,643,045,420
	Rendering of service	10,707,409,611	4,399,645,786
	Purchase of services	10,254,938,324	10,909,082,382
	Prepaid expenses for infrastructure rental	29,899,844,670	27,889,829,137
Tan Cang Infrastructure Development Investment JSC	Purchase of services	19,458,469,242	19,458,469,242
	Rendering of service	462,573,126	693,859,689
	Purchase of services	20,346,381,854	7,484,843,609
	Rendering of service	1,917,981,168	1,690,082,233
Binh Duong Newport Logistics JSC	Fuel station rental fee	99,999,999	99,999,999
	Dividend distribution	1,746,014,005	1,215,004,407
	Dividend received	2,700,000,000	2,304,000,000
Asia Shipping JSC	Dividend distribution	10,528,008,429	7,326,159,242
Tan Cang Mien Trung JSC	Purchase of services	10,914,173,806	6,389,821,705
Unithai Maruzen Logistics (Vietnam) Corporation	Rendering of service	4,507,667,927	4,967,792,747
	Dividend distribution	568,670,594	300,000,000
Tan Cang - Tay Ninh JSC	Rendering of service	527,137,500	443,711,200

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

30. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Significant transactions with related parties for the nine-month period ended 30 September 2026 and 30 September 2025 were as follows (continued):

Related parties	Transactions	VND	
		Current period	Previous period
Tan Cang Container Services JSC	Purchase of services	285,859,000	59,485,000
Tan Cang Information Technology Solutions JSC	Purchase of services	273,964,500	238,230,000
Cat Lai Logistics JSC	Purchase of services	151,218,000	79,450,000
	Rendering of service	-	66,600,000
Tan Cang - STC Human Resources Development Co., Ltd	Purchase of services	177,741,629	171,380,833
ICD Tan Cang - Long Binh JSC	Purchase of services	516,415,145	161,650,000
Cat Lai Port International Logistics JSC	Rendering of service	-	44,250,000

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

Related parties	Transactions	VND	
		Ending balance	Beginning balance
Short-term trade receivables (Note 6)			
Saigon Newport One Member Limited Liability Corporation	Rendering of service	2,445,601,017	5,536,564,754
Binh Duong Newport Logistics JSC	Rendering of service	460,389,809	207,116,403
Unithai Maruzen Logistics (Vietnam) Corporation	Rendering of service	813,137,176	189,381,046
Tan Cang Infrastructure Development Investment JSC	Rendering of service	-	314,589,488
Tan Cang - Tay Ninh JSC	Rendering of service	115,230,924	96,461,064
		3,834,358,926	6,344,112,755

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

30. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due to and due from related parties at the balance sheet dates were as follows (continued):

		VND	
Related parties	Transactions	Ending balance	Beginning balance
Other short-term receivables (Note 9)			
Tan Cang Infrastructure Development Investment JSC	Capital contribution to BCCs	1,288,059,769	2,437,536,793
	Profit receivable from BCCs	1,109,466,886	903,815,933
Saigon Newport One Member Limited Liability Corporation	Payment on behalf	393,886,600	407,385,720
Unithai Maruzen Logistics (Vietnam) Corporation / Binh Duong Newport Logistics JSC	Payment on behalf Dividend	- 2,700,000,000	3,258,400 -
		5,491,413,255	3,751,996,846
Other long-term receivables (Note 9)			
Tan Cang Infrastructure Development Investment JSC	Deposit Capital contribution to BCCs	22,000,000,000 -	22,000,000,000 950,522,976
		22,000,000,000	22,950,522,976
Short-term trade payables (Note 15)			
Saigon Newport One Member Limited Liability Corporation	Purchase of services	1,432,372,315	11,842,731,016
Tan Cang Infrastructure Development Investment JSC	Purchase of services	2,378,257,352	2,378,257,352
Binh Duong Newport Logistics JSC	Purchase of services	3,001,672,659	2,290,838,758
	Purchase of services	2,833,994,273	1,214,754,000
Tan Cang Mien Trung JSC	Purchase of services	-	52,940,000
Tan Cang Information Technology Solutions JSC	Purchase of services	-	83,382,400
Tan Cang Container Services JSC	Purchase of services	39,533,200	83,382,400
	Purchase of services	44,578,080	6,955,200
Cat Lai Logistics JSC	Purchase of services	-	1,777,577,500
Tan Cang - STC Human Resources Development Co., Ltd	Purchase of services	-	1,777,577,500
		9,730,407,879	19,647,436,226

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

30. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due to and due from related parties at the balance sheet dates were as follows (continued):

		VND	
Related parties	Transactions	Ending balance	Beginning balance
Short-term accrued expenses (Note 18)			
Saigon Newport One Member Limited Liability Corporation	Land rental	58,844,955,762	55,759,035,776
	Expenses for leasing assets on land	7,324,214,814	-
	Expenses for external services	4,069,016,516	17,550,000
Binh Duong Newport Logistics JSC	Fuel expenses and labor costs	1,235,323,636	461,676,438
		71,473,510,728	56,238,262,214
Other payables (Note 19)			
Binh Duong Newport Logistics JSC	Receipt on behalf	-	67,328,000
Unithai Maruzen Logistics (Vietnam) Corporation	Deposit received	5,000,000	5,000,000
ICD Tan Cang - Long Binh JSC	Receipt on behalf	69,370,706	-
	Receipt on behalf	10,162,200	-
Tan Cang Mien Trung JSC			
		84,532,906	72,328,000

31. OFF INTERIM BALANCE SHEET ITEMS

	Ending balance	Beginning balance
US Dollar (USD)	-	22,915,28

32. LEASE COMMITMENTS

The Company is currently leasing infrastructure facilities under operating lease agreements. The minimum lease commitments as at the balance sheet dates under the operating lease agreements are as follows:

	VND	
	Ending balance	Beginning balance
Less than 1 year	-	29,899,844,669

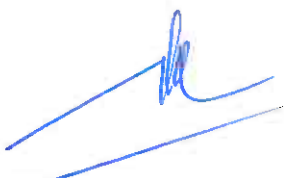
NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 September 2026 and for the nine-month period then ended

33. EVENTS AFTER THE BALANCE SHEET DATE

There have been no events occurring after the end of the nine-month period ended 30 September that require adjustment to or disclosure in the Company's financial statements.



Dinh Anh Huy
Preparer



Le Thanh Son
Chief Accountant



Approved: 19 October 2026

Tran Tri Dung
Director

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ICD TÂN
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