Company: Transport and Chartering Corporation (VIETFRACHT)
Address: 74 Nguyen Du, Ha Noi

Consolidated financial statements
Quarter III 2026

Form No. B01-DN/HN

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CONSOLIDATED FINANCIAL STATEMENT

As 30/09/2026

Unit: VND

Indicators	Trade Code	Notes	As at 30/09/2026	As at 01/01/2026
ASSETS				
A - SHORT-TERM ASSETS	**100**		**255,696,186,722**	**244,712,202,006**
I. Cash and cash equivalents	**110**	**V.1**	**44,623,791,421**	**163,408,154,123**
1. Cash	111		20,617,636,741	122,608,154,123
2. Cash equivalents	112		24,006,154,680	40,800,000,000
II. Short-term financial investments	**120**		**36,500,000,000**	**22,000,000,000**
1. Investments held to short-term maturity	123	V.2	36,500,000,000	22,000,000,000
III. Receivables	**160**		**170,865,130,203**	**58,324,232,451**
1. Short-term receivables of customers	131	V.3	15,703,275,107	12,412,666,721
2. Short-term advances to suppliers	132	V.3	2,538,597,553	4,301,299,007
3. Other short-term receivables	135	V.3	154,267,753,528	43,254,762,708
5. Short-term provision for doubtful debts	137	V.3	(1,644,495,985)	(1,644,495,985)
IV. Inventory	**140**		**211,010,516**	**85,729,804**
1. Inventory	141	V.4	211,010,516	85,729,804
V. Other current assets	**160**		**3,496,254,582**	**894,085,628**
1. Short-term distribution waiting costs	161	V.10	1,879,884,453	175,767,162
2. Deductible VAT	162		315,204,837	311,102,928
3. Taxes and other receivables from the State	163		1,301,165,292	407,215,538
B - LONG-TERM ASSETS	**200**		**129,533,358,692**	**127,649,296,369**
I. Long-term receivables	**210**		**1,650,611,151**	**1,490,060,520**
1. Other long-term receivables	216	V.5	1,650,611,151	1,490,060,520
II. Fixed assets	**220**		**29,776,248,400**	**31,526,024,758**
1. Tangible fixed assets	221	V.7	22,524,082,511	24,257,606,444
- Original cost	222		101,695,883,700	99,828,615,182
- Accumulated depreciation (*)	223		(79,171,801,189)	(75,571,008,738)
2. Intangible fixed assets	227	V.8	7,252,165,889	7,268,418,314
- Original cost	228		7,561,097,914	7,561,097,914
- Accumulated depreciation (*)	229		(308,932,025)	(292,679,600)
III. Long-term unfinished assets	**250**		**6,144,738,423**	**1,373,729,008**
1. Construction in progress	252	V.6	6,144,738,423	1,373,729,008
IV. Long-term financial investments	**260**	V.9	**78,434,350,784**	**78,754,004,365**
1. Investments in Associates and Joint Ventures	262		984,350,784	1,304,004,365
2. Capital contributions to other entities	263		77,450,000,000	77,450,000,000
3. Investments held to maturity	265		-	-
V. Other long-term assets	**270**		**13,527,409,934**	**14,505,477,718**
1. Long-term attribution waiting costs	271	V.10	11,797,976,481	12,494,150,372
2. Deferred income tax assets	272	V.11	1,729,433,453	2,011,327,346
TOTAL ASSETS (270 = 100+200)	**280**		**385,229,545,414**	**372,361,498,375**

CAPITAL RESOURCES	Trade Code	Note	As at 30/09/2026	As at 01/01/2026
A- LIABILITIES PAYABLE	**300**		**49,916,088,725**	**48,398,606,880**
I. Short-term liabilities	**310**		**42,866,846,868**	**40,452,316,250**
1. Short-term trade payables	311	V.12	10,307,205,660	6,964,161,422
2. Short-term advance payments from customers	312	V.12	91,219,004	96,948,833
3. Taxes and other payables to the state	314	V.13	9,447,483,516	13,544,846,049
4. Payables to employees	315		1,407,248,715	2,227,329,642
5. Short-term expenses	316	V.14	1,555,177,663	538,866,499
6. Short-term unearned revenue	319	V.16	324,352,168	165,170,830
7. Other short-term payables	320	V.15	18,911,884,959	16,580,640,829
9. Bonus and welfare funds	323		822,275,184	334,352,146
II. Long-term liabilities	**330**		**7,049,241,857**	**7,946,290,630**
1. Long-term accrued expenses	334	V.14	400,512,156	285,053,184
2. Other long-term payables	338	V.15	6,536,424,948	7,593,722,875
3. Deferred income tax payable	342		112,304,753	67,514,571
B - OWNER'S EQUITY	**400**		**335,313,456,690**	**323,962,891,495**
1. Owner's capital contribution	411	**V.20**	150,000,000,000	150,000,000,000
- Common shares with voting rights	411a		150,000,000,000	150,000,000,000
2. Development investment fund	418	V.20	36,779,900,263	36,779,900,263
3. Other funds belonging to owners' equity	419	V.20	3,410,429,248	3,410,429,248
4. Undistributed profit after tax	420		144,459,182,525	133,129,959,157
Accumulated undistributed profit after tax to the end of t	*420a*		*131,257,297,319*	*111,832,620,803*
Undistributed profit after tax this year	*420b*		*13,201,885,206*	*21,297,338,354*
5. Non-controlling shareholder interests			663,944,654	642,602,827
TOTAL CAPITAL (440 = 300 + 400)	**440**		**385,229,545,414**	**372,361,498,375**

Hanoi, Oct 28 , 2026

Prepare	Chief Accountant	General Director
Mr Pham Quoc Chinh	Mr Phạm Quoc Chinh	Mr Dao Nguyen Dang

CONSOLIDATED STATEMENT OF INCOME

Accounting period from 01/07/2026 to 30/09/2026

Unit: VND

Indicator	Code	Note	*This Quarter this Year*	*This Quarter last Year*	*Cumulative from the beginning of the year to the end of this quarter (This Year)*	*Cumulative from the beginning of the year to the end of this quarter (Last Year)*
1	2	3	4	5	6	7
1. Sales and service revenue	01	VI.1	30,318,519,051	30,878,563,066	96,392,613,461	88,523,764,062
2. Revenue deductions	02		0	0	140,573,346	0
3. Net sales and service revenue	10		30,318,519,051	30,878,563,066	96,252,040,115	88,523,764,062
4. Cost of goods sold	11	VI.2	26,340,573,076	26,405,424,962	83,381,922,160	74,995,353,577
5. Gross profit from sales and service: (20 = 10-11)	**20**		**3,977,945,975**	**4,473,138,104**	**12,870,117,955**	**13,528,410,485**
6. Profit/loss of sale and liquidation of i nvestment real estate	**21**		**0**			
7. Financial revenue	22	VI.3	3,357,505,226	3,608,736,218	12,276,097,850	12,790,819,100
8. Financial expenses	23	VI.4	32,759,101	-	56,672,135	28,756,806
- Of which: Interest expense	*24*		-	-	0	0
9. Sales expenses	25		0	0	0	0
10. Business management expenses	26	VI.5	3,443,329,931	2,608,755,518	9,981,473,320	9,444,517,676
11. The profit or loss share in a joint venture or associated company	27		109,232,738	80,455,392	249,017,013	765,943,174
12. Net profit from business activities 30 = 20+21+22-(23+25+26+27)	**30**		**3,968,594,907**	**5,553,574,196**	**15,357,087,363**	**17,611,898,277**
13. Other income	31	VI.6	300,184,426	217,687,366	455,980,072	262,783,660
14. Other expenses	32	VI.7	128,666,600	101,633,347	306,358,668	270,242,151
15. Other profits (40 = 31-32)	**40**		**171,517,826**	**116,054,019**	**149,621,404**	**(7,458,491)**
16. Total profit before tax (50 = 30+40)	**50**		**4,140,112,733**	**5,669,628,215**	**15,506,708,767**	**17,604,439,786**
17. Current corporate income tax expense	51		705,199,177	753,007,915	2,283,481,734	2,903,913,025
18. Deferred corporate income tax expense re	52		0	0	0	0
19.Profit after corporate income tax (60=50-51-52)	**60**	**VI.8**	**3,434,913,556**	**4,916,620,300**	**13,223,227,033**	**14,700,526,761**
20. Net profit attributable to parent company shareholders	61		3,428,873,314	4,914,390,900	13,201,885,206	14,592,721,886
21. Net profit attributable to non-controlling shareholders	62		6,040,242	2,229,400	21,341,827	107,804,875
22.Basic earnings per share	70		229	328	880	973
23.Diluted earnings per share	71		229	328	880	973

Hanoi, Oct 28 , 2026

Prepare	Chief Accountant	General Director
Mr Pham Quoc Chinh	Mr Pham Quoc Chinh	Mr Dao Nguyen Dang

CONSOLIDATED CASH FLOW STATEMENT - INDIRECT METHOD

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

Unit: VND

No.	Indicator	Code	Note	Accumulated from the beginning of the year to the end of the first quarter of this year	Accumulated from the beginning of the year to the end of the first quarter of the previous year
I	**Cash flows from operating activities**				
1	**Profit before tax**	**01**		**15,506,708,767**	**17,604,439,786**
2	Adjustments for items				
	- Depreciation Of fixed assets	02		3,617,044,876	3,216,407,556
	- Provisions	03		-	-
	- Exchange rate gains and losses due to revaluation Of foreign currency items	04		(3,429,025)	(39,816,055)
	- investment gains and losses	05		(12,215,996,690)	(12,612,854,180)
	- Interest expense	06		-	-
	- Other adjustments	07		-	-
3	**Profit from operating activities before changes in working capital**	**08**		**6,904,327,928**	**8,168,177,107**
	- Increases and decreases in receivables	09		(114,704,757,526)	(8,760,700,271)
	- Increases and decreases in inventories	10		(125,280,712)	(57,163,516)
	- Increases and decreases in payables (excluding Interest payable and corporate income tax payable)	11		5,808,541,827	9,529,883,255
	- Increases and decreases in prepaid expenses	12		(1,007,943,400)	(356,568,525)
	Increase and decrease of trading securities	13			
	- Interest paid	14		-	-
	- corporate income tax paid	15		(8,088,495,736)	(25,173,744,632)
	- Other cash receipts from operating activities	16		679,739,096	750,088,394
	- Other cash outflows for operating activities	17		(1,038,446,915)	(211,638,050)
	Net cash flow from operating activities	**20**		**(111,572,315,437)**	**(16,111,666,238)**
II	**Cash flow from investing activities**				
1	Cash outflows for purchasing and constructing fixed assets and other long-term assets	21		(1,867,268,518)	(6,127,516,296)
2	Proceeds from liquidation and sale of fixed assets and other long-term assets	22			
3	Cash outflows lending, purchasing debt instruments of other entities	23		(140,935,000,000)	(204,400,000,000)
4	Cash recovered from lending, reselling debt instruments of other entities	24		122,713,990,585	235,000,000,000
5	Cash paid for investment in other entities	25			-
6	Cash recovered from investment in other entities	26			3,625,671,401
7	Cash received from loan interest and dividends	27		12,816,129,508	14,831,744,595
	Net cash flow from investment activities	**30**		**(7,272,148,425)**	**42,929,899,700**

No.	Indicator	Code	Note	Accumulated from the beginning of the year to the end of the first quarter of this year	Accumulated from the beginning of the year to the end of the first quarter of the previous year
III	**Cash flow from financing activities**				
	Proceeds from the issuance of shares, receipt of capital contri butions from owners	31			
	Return of contributed capital to owners, repurchase of issued shares	32			
1	Short-term and long-term borrowings received	33		-	-
2	Repayment of principal loans	34		-	-
5	Repayment of finance leases	35			-
3	Dividends and profits paid to owners	36			-
	Net cash flows from financing activities	**40**		-	-
	Net cash flows during the period (50 = 20+30+40)	**50**		**(118,844,463,862)**	**26,818,233,462**
	Cash and cash equivalents at the beginning of the period	**60**		**163,408,154,123**	**52,799,356,319**
	Effects of changes in foreign exchange rates	61		60,101,160	(61,445,556)
	Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**		**44,623,791,421**	**79,556,144,225**

Hanoi, Oct 28 , 2026

Prepare	Chief Accountant	General Director
Mr Pham Quoc Chinh	Mr Pham Quoc Chinh	Mr Dao Nguyen Dang

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

I- Characteristics of business operations:

1- Form of capital ownership:

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

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

Abbreviation: VIETFRACHT

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

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

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

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

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

5- Enterprise structure:

Branches:

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

Subsidiaries:

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

Indirect affiliates and joint ventures:

- Unithai Maruzen Logistics Vietnam Joint Stock Company.

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

II- Accounting period, currency used in accounting:

1. Accounting year: starts from January 1 and ends on December 31 of each year

2. Currency used in accounting: Vietnam Dong

III- Applicable accounting standards and regimes

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

2. Applicable accounting form: Accounting by vouchers.

IV-Applicable accounting policies

1. Cash and cash equivalents: Cash includes cash in hand, bank deposits.

2. Foreign currency transactions

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

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

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

3. Financial investments

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

Financial investments at the reporting date, if:

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

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

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

Loans

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

Long-term financial investments

Investments in subsidiaries, joint ventures and associates

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

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

Investments in other entities

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

4. Receivables

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

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

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

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

5. Inventories

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

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

6. Principles of recording and depreciation of fixed assets

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

Tangible fixed assets

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

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

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

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

Intangible fixed assets

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

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

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

7. Prepaid expenses.

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

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

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

8. Liabilities

Liabilities are recorded at cost
Payables to suppliers are commercial payables arising from the purchase of goods and services.
Other payables include non-commercial payables not related to the purchase of goods and services.

9. Accrued expenses

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

10. Principles of recording equity:

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

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

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

11. Principles and methods of recording revenue:

Revenue is recorded when the transaction results are determined reliably and the Company is able to obtain economic

Revenue from rendering services is recognized when the significant risks and rewards have been transferred to the customer and the services have been provided and accepted by the customer.

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

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

12. Unearned revenue

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

13. Principles of accounting for cost of goods sold

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

14.Principles of accounting for financial expenses

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

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

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

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

The VAT rate for the Company's products will be 0% for international transportation services and 10% for other Other taxes are applied according to current tax laws in Vietnam.
The Company is required to pay corporate income tax at the rate of 20%

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

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

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

Unit: VND

Indicator	Tại 30/06/2026	Tại 01/01/2026
1. Cash and cash equivalents		
- Cash	22,843,516	28,963,697
- Bank deposits	20,594,793,225	122,579,190,426
- Cash equivalents	24,006,154,680	40,800,000,000
Total	**44,623,791,421**	**163,408,154,123**
2. Short-term financial investments		
- Short-term loan receivables	9,500,000,000	9,500,000,000
- Other Short-term investments	36,500,000,000	22,000,000,000
Total	**46,000,000,000**	**31,500,000,000**

3. Short-term receivables	**Tại 30/06/2026**	**Tại 01/01/2026**
- Receivables from customers	15,703,275,107	12,412,666,721
- advances to suppliers	2,538,597,553	4,301,299,007
- Prepayments to suppliers	154,267,753,528	43,254,762,708
- Other Receivables, Short-term assets : +Advances	931,423,872	778,000,000
+ Shipping lines not yet exempted	5,229,333,970	5,229,333,970
+ Short-term deposits and deposits	1,000,000	772,400,853
+ Other receivables	148,105,995,686	36,475,027,885
-Provision for doubtful debts	(1,644,495,985)	(1,644,495,985)
Total	**170,865,130,203**	**58,324,232,451**
4. Inventory		
-Raw materials, supplies	211,010,516	85,729,804
Total	**211,010,516**	**85,729,804**
5. Long-term receivables		
+ Working capital in affiliated units		
- Other long-term receivables	1,650,611,151	1,490,060,520
Total	**1,650,611,151**	**1,490,060,520**
6. Construction in progress		
Other projects	6,144,738,423	1,373,729,008
Total	**6,144,738,423**	**1,373,729,008**

7. Increase and decrease of tangible fixed assets:

Items	Buildings	Machinery and equipment	Means of transport and transmission	Equipment and tools for managing	Other fixed assets	Total
Original cost of tangible fixed assets						
Balance at 01/01/2026	**70,859,706,156**	**1,482,314,905**	**26,075,534,621**	**1,411,059,500**	**-**	**99,828,615,182**
- Liquidation, sale	-	-	-	-	-	-
- New purchase	-	219,650,000	1,647,618,518	-		1,867,268,518
Balance at 30/09/2026	**70,859,706,156**	**1,701,964,905**	**27,723,153,139**	**1,411,059,500**	**-**	**101,695,883,700**
Accumulated depreciation						
Balance at 01/01/2026	**52,903,525,841**	**1,208,936,858**	**20,047,486,539**	**1,411,059,500**	**-**	**75,571,008,738**
- Depreciation during the period	2,583,051,930	48,953,893	968,786,628	-	-	3,600,792,451
- Liquidation, sale, other reduction	-	-	-	-	-	-
Balance at 30/09/2026	**55,486,577,771**	**1,257,890,751**	**21,016,273,167**	**1,411,059,500**	**-**	**79,171,801,189**
Remaining value of tangible fixed assets						
- As at 01/01/2026	**17,956,180,315**	**273,378,047**	**6,028,048,082**	-	-	**24,257,606,444**
- As at 30/09/2026	**15,373,128,385**	**444,074,154**	**6,706,879,972**	-	-	**22,524,082,511**

8. Increase and decrease of intangible fixed assets

Item	Land use rights	Copyrights, patents	Trademarks	Computer software	Other intangible assets	Total
Original cost of intangible fixed assets						
Balance at 01/01/2026	**7,355,097,914**	-	-	**206,000,000**	-	**7,561,097,914**
Balance at 30/09/2026	**7,355,097,914**	-	-	**206,000,000**	-	**7,561,097,914**
Accumulated depreciation						
Balance at 01/01/2026	**86,679,600**	-	-	**206,000,000**	-	**292,679,600**
- Depreciation during the period	16,252,425	-	-	-	-	16,252,425
Balance at 30/09/2026	**102,932,025**	-	-	**206,000,000**	-	**308,932,025**
Remaining value of intangible fixed assets						
- As at 01/01/2026	**7,268,418,314**	-	-	-	-	**7,268,418,314**
- As at 30/09/2026	**7,252,165,889**	-	-	-	-	**7,252,165,889**

9. Long-term financial investments	As at 30/09/2026	As at 01/01/2026
Original cost of investments	**984,350,784**	**1,304,004,365**
Dimerco Vietfracht LD Co., Ltd.	-	0
Heung-A Line VN Co., Ltd.	-	0
Unithai Maruzen Logistics VN Joint Stock Company	984,350,784	1,304,004,365
Capital investment in other entities	**77,450,000,000**	**77,450,000,000**
Hanoi Real Estate Investment, Service and Trading Joint Stock Company (Decision 35/2019/QD-BDS HN dated January 28, 2019)	77,450,000,000	77,450,000,000
Total	**78,434,350,784**	**78,754,004,365**
10. Prepaid Expenses		
Short-term prepaid expenses	1,879,884,453	175,767,162
Long-term prepaid expenses	11,797,976,481	12,494,150,372
Total	**13,677,860,934**	**12,669,917,534**
11. Deferred Tax Assets	**1,729,433,453**	**2,011,327,346**
12. Trade Payables and Advances from Buyers		
Trade Payables	10,307,205,660	6,964,161,422
Advance Payments from Buyers	91,219,004	96,948,833
Total	**10,398,424,664**	**7,061,110,255**
13. Taxes and amounts payable to the State		
- VAT	1,022,083,596	655,483,603
- corporate income tax	2,633,704,500	8,033,491,501
- Personal income tax	64,095,948	81,245,895
- Land fees, Land tax	1,411,547,822	391,098,362
- Other taxes	4,316,051,650	4,383,526,688
Total	**9,447,483,516**	**13,544,846,049**
14. Payable Expenses		
- Short-term payable expenses	1,555,177,663	538,866,499
- long-term payable expenses	400,512,156	285,053,184
Total	**1,955,689,819**	**823,919,683**
15. Other payables		
Short-term	**18,911,884,959**	**16,580,640,829**
- Health insurance, social insurance, unemployment insurance	82,737,334	29,375,808
- Union fees	291,008,197	303,456,472
- Short-term deposits and bets	1,320,600,000	904,364,000
- Other payables	17,217,539,428	15,343,444,549
Long-term	**6,536,424,948**	**7,593,722,875**
- Payable to Vipco Petroleum JSC, interest on capital contribution to Cai Lan warehouse project	4,230,000,000	4,230,000,000
- Transfer MOL's balance to the Company	1,371,639,899	1,371,639,899
- Other payables	934,785,049	1,992,082,976
Total	**25,448,309,907**	**24,174,363,704**
16. Short-term unearned revenue	**324,352,168**	**165,170,830**

17. Off-balance sheet items		
US Dollar (USD)	120,970.92	135,314.79

20. Equity

20.1 Reconciliation table of changes in Equity

	Owner's capital	Share capital surplus	Other funds belonging to owners' capital	Development investment fund	Undistributed profit after tax Total	Non-controlling interest	Total
A	1	2	3	4	5	6	7
As at 01/01/2025	**150,000,000,000**	-	**3,410,429,248**	**36,779,900,263**	**120,503,260,815**	**2,275,334,930**	**312,968,925,256**
Previous year profit	-	-	-	-	21,297,338,354	26,268,087	**21,323,606,441**
Other increase	-	-	-	-	(465,640,012)	(15,577,667)	-
Profit distribution	-	-	-	-	(5,955,000,000)	(143,422,523)	**(6,098,422,523)**
Other decrease	-	-	-	-	(2,250,000,000)	(1,500,000,000)	**(3,750,000,000)**
As at 31/12/2025	**150,000,000,000**	-	**3,410,429,248**	**36,779,900,263**	**133,129,959,157**	**642,602,827**	**323,962,891,495**
As at 01/01/2026	**150,000,000,000**	-	**3,410,429,248**	**36,779,900,263**	**133,129,959,157**	**642,602,827**	**323,962,891,495**
Profit after tax	-	-	-	-	13,201,885,206	21,341,827	**13,223,227,033**
Profit distribution during the period	-	-	-	-	(1,240,301,451)	-	**(1,240,301,451)**
Other increase/decrease	-	-	-	-	(632,360,387)	-	**(632,360,387)**
As at 30/09/2026	**150,000,000,000**	-	**3,410,429,248**	**36,779,900,263**	**144,459,182,524**	**663,944,654**	**335,313,456,690**

20.2 Details of owner's investment capital	**As at 30/09/2026**			**As at 01/01/2026**		
	Total	Common Stock Capital	Preferred Stock Capital	Total	Common Stock Capital	Preferred Stock Capital
- Contributed capital (Shareholders, members)	150,000,000,000	150,000,000,000	-	150,000,000,000	150,000,000,000	-
- Share premium	-	-	-	-	-	-
- Treasury shares	-	-	-	-	-	-
Total	**150,000,000,000**	**150,000,000,000**	-	**150,000,000,000**	**150,000,000,000**	-

* Value of bonds converted into shares during the year

20.3 Capital transactions with shareholders and dividend and profit methods	As at 30/09/2026	As at 01/01/2026
- Owner's investment capital		
+ capital contribution at the beginning Of the year	150,000,000,000	150,000,000,000
+ capital contribution increased during the year	-	-
+ capital contribution decreased during the year	-	-
+ capital contribution at the end Of the year	150,000,000,000	150,000,000,000
- Dividends, distributed profits	-	-
20.4 Shares	**As at 30/09/2026**	**As at 01/01/2026**
- Number Of shares authorized for issuance	15,000,000	15,000,000
- Number Of shares issued and fully Contributed	-	-
+ Common shares	15,000,000	15,000,000
+ Preferred shares	-	-
- Number Of shares repurchased	-	-
+ Shares of state shareholders:	-	-
+ shares Of individual Shareholders	15,000,000	15,000,000
- Number Of outstanding shares		-
+ Common shares	15,000,000	15,000,000
+ Preferred shares	-	-

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

1. Revenue	**01/07/2026-30/09/2026**	**01/07/2025-30/09/2025**
Sales and service revenue	**30,318,519,051**	**30,878,563,066**
- Revenue from freight forwarding services	3,035,749,538	3,744,828,370
- Revenue from providing warehouse business services	26,033,725,894	23,630,601,374
- Revenue from providing Other services	1,249,043,620	3,503,133,322
2. Cost of goods sold	**01/07/2026-30/09/2026**	**01/07/2025-30/09/2025**
Giá vốn hàng bán	**26,340,573,076**	**26,405,424,962**
- Cost Of freight forwarding services	2,672,410,719	3,259,372,309
- Cost Of providing warehouse business services	23,129,303,389	19,562,101,949
- Cost Of providing Other services	538,858,968	3,583,950,704
3. Revenue from financial activities	**01/07/2026-30/09/2026**	**01/07/2025-30/09/2025**
Financial activities revenue	**3,357,505,226**	**3,608,736,218**
- Interest on deposits, loans	2,788,834,632	3,215,646,164
- Dividends, shared profits	568,670,594	300,000,000
- Exchange rate differences	-	93,090,054
- Other financial activities Revenue	-	-
4. Profit and loss in joint ventures and associates	**109,232,738**	**80,455,392**
5. Financial expenses	**01/07/2026-30/09/2026**	**01/07/2025-30/09/2025**
Financial activities expenses	**32,759,101**	**-**
- Interest on loans	-	-
- Exchange rate differences	32,759,101	-
- Other financial expenses	-	-
6. Business management expenses	**01/07/2026-30/09/2026**	**01/07/2025-30/09/2025**
Business management expenses	**3,443,329,931**	**2,608,755,518**
- Salary expenses	1,383,716,303	1,213,877,640
- fixed asset Depreciation expenses	-	13,937,770
- Outsourced service expenses, Other	2,059,613,628	1,380,940,108
7. Other income	**01/07/2026-30/09/2026**	**01/07/2025-30/09/2025**
Other income	**300,184,426**	**217,687,366**
Liquidation, transfer of fixed assets	-	-
Other items	300,184,426	217,687,366
8. Other expenses	**01/07/2026-30/09/2026**	**01/07/2025-30/09/2025**
Other expenses	**128,666,600**	**101,633,347**
Residual value of liquidation and transfer of assets	-	-
Other expenses	128,666,600	101,633,347
9. Corporate income tax payable and profit after cor	**01/07/2026-30/09/2026**	**01/07/2025-30/09/2025**
- Total accounting profit before tax	4,140,112,733	5,669,628,215
- corporate income tax payable	705,199,177	753,007,915
- Deferred corporate income tax	-	0
- Profit after corporate income tax	3,434,913,556	4,916,620,300
- Profit after tax Of non-controlling Shareholders	6,040,242	2,229,400
- Profit after corporate income tax Of the parent company	3,428,873,314	4,914,390,900

Hanoi, Oct 28 , 2026

Prepare	Chief Accountant	General Director
Mr Pham Quoc Chinh	Mr Pham Quoc Chinh	Mr Dao Nguyen Dang