INTERIM SEPARATE FINANCIAL STATEMENTS

SEA AND AIR FREIGHT INTERNATIONAL (SAFI)

For the period from 01/01/2026 to 30/06/2026
(Reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Sea and Air Freight International (SAFI) ("the Company") presents its report and the Company's Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Sea and Air Freight International (SAFI) was transformed from a state-owned enterprise to a joint stock company in accordance with Decision No.1247/1998/QD - BGTVT dated May 25, 1998 by the Ministry of Transport and operated under Business Registration Certificate of joint stock company No. 0301471330 issued by Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City) for the first time on 31 August 1998, 40th re-registered on 24 October 2025.

The Company's head office is located at: No. 209, Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

Members of The Board of Directors, The Board of Management and Audit Committee during the fiscal period and to the reporting date are:

Board of Directors

Mr. Nguyen Hoang Dung	Chairman
Mr. Nguyen Hoang Anh	Vice Chairman
Mr. Dang Tran Phuc	Member
Mr. Nguyen Truong Nam	Member
Mr. Nguyen Hai Nguyen	Member

Board of Management

Mr. Nguyen Hoang Anh	General Director
Mr. Nguyen Hoang Dung	Chief Executive Officer

Audit Committee

Mr. Nguyen Truong Nam	Chairman of the Audit Committee
Mr. Nguyen Hai Nguyen	Member

LEGAL REPRESENTATIVE

The legal representatives of the Company during the period and until the preparation of these Interim Separate Financial Statements are Mr. Nguyen Hoang Anh – General Director and Mr. Nguyen Hoang Dung – Chairman of the Board of Directors.

AUDITORS

AASC Auditing Firm Company Limited has reviewed the Company's Interim Separate Financial Statements.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Board of Management is responsible for preparing the Interim Separate Financial Statements which give a true and fair view of the financial position of the Company; its operating results and its cash flows for the Interim period. In preparing those Interim Separate Financial Statements, The Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of Management and Board of Directors to ensure the preparation and presentation of Separate Financial Statements do not contain any material misstatement caused by fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements;
- Prepare the Interim Separate Financial Statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Separate Financial Statements give a true and fair view of the Company's financial position as at 30 June 2026, its results of operations and cash flows for the six-month accounting period ending on the same date, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Financial Statements.

Other commitments

We are committed to ensuring that our company has fully complied with all information disclosure obligations as required by current Vietnamese law.

On behalf of The Board of Management

M.S.D.N: 0301471330 - C.T.C.P
CÔNG TY
CỔ PHẦN
ĐẠI LÝ VẬN TẢI
SAFI
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Hoang Anh
Legal representative

Approval, 21 August 2026

No.: 210826.001/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, The Board of Directors and The Board of Management
Sea and Air Freight International (SAFI)

We have reviewed the Interim Separate Financial Statements of Sea and Air Freight International (SAFI) prepared on 21 August 2026, from page 05 to page 39 including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows for the six-month accounting period ending on the same date and Notes to the Interim Separate Financial Statements.

The Board of Management's responsibility

The Board of Management of the Company is responsible for the preparation and presentation of Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as The Board of Management determines necessary to enable the preparation and presentation of Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

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

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements do not give a true and fair view, in all material respects, of the financial position of Sea and Air Freight International (SAFI) as at 30 June 2026, its results of operations and its cash flows for the six-month accounting period ending on the same date in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim Financial Statements.

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Nguyen Tuan Anh
Audit Director
Certificate of registration to audit practice
No: 1369-2023-002-1

Hanoi, 21 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**667,018,150,864**	**601,087,268,520**
110	**I. Cash and cash equivalents**	**3**	**113,293,169,264**	**157,702,444,625**
111	1. Cash		110,323,169,264	113,092,126,765
112	2. Cash equivalents		2,970,000,000	44,610,317,860
120	**II. Short-term investments**	**4**	**198,869,501,701**	**195,947,157,227**
121	1. Trading securities		174,424,290,105	171,844,178,192
122	2. Allowance for diminution in value of trading securities		(251,360,000)	-
123	3. Short-term held-to-maturity investments		24,696,571,596	24,102,979,035
130	**III. Short-term receivables**		**202,506,862,184**	**160,085,997,998**
131	1. Short-term trade receivables	5	184,094,344,806	141,909,990,722
135	2. Other short-term receivables	6	18,412,517,378	18,176,007,276
140	**IV. Inventories**	**7**	**54,194,000,352**	**55,166,575,245**
141	1. Inventories		54,194,000,352	55,166,575,245
160	**V. Other short-term assets**		**98,154,617,363**	**32,185,093,425**
161	1. Short-term deferred expenses	10	1,450,164,937	-
162	2. Deductible VAT		33,331,092,426	32,185,093,425
165	3. Other current assets	11	63,373,360,000	-
200	**B. NON-CURRENT ASSETS**		**296,992,207,610**	**297,307,553,152**
210	**I. Long-term receivables**		**5,354,909,000**	**5,250,473,600**
215	1. Other long-term receivables	6	5,354,909,000	5,250,473,600
220	**II. Fixed assets**		**47,819,373,785**	**41,423,099,895**
221	1. Tangible fixed assets	8	45,572,733,515	39,166,617,957
222	- *Historical cost*		*208,039,018,048*	*202,004,984,974*
223	- *Accumulated depreciation*		*(162,466,284,533)*	*(162,838,367,017)*
227	2. Intangible fixed assets	9	2,246,640,270	2,256,481,938
228	- *Historical cost*		*4,542,745,000*	*4,542,745,000*
229	- *Accumulated amortization*		*(2,296,104,730)*	*(2,286,263,062)*
260	**III. Long-term investments**	**4**	**238,724,721,848**	**245,754,721,848**
261	1. Investment in subsidiaries		72,473,650,000	72,473,650,000
262	2. Investments in joint ventures and associates		165,379,124,000	172,379,124,000
263	3. Equity investments in other entities		2,087,000,000	2,087,000,000
264	4. Allowance for impairment of long-term investments in other entities		(1,215,052,152)	(1,185,052,152)
270	**IV. Other long-term assets**		**5,093,202,977**	**4,879,257,809**
271	1. Long-term deferred expenses	10	5,093,202,977	4,879,257,809
280	**TOTAL ASSETS**		**964,010,358,474**	**898,394,821,672**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continued)

Code		CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C.**	**LIABILITIES**		**174,482,824,884**	**132,207,822,629**
310	**I.**	**Current liabilities**		**174,465,664,884**	**132,116,662,629**
311	1.	Short-term trade payables	13	102,266,955,880	92,034,029,389
313	2.	Dividends and profits payable	14	255,736,930	250,173,730
314	3.	Taxes and other payables to State budget	15	9,549,926,975	8,307,355,527
315	4.	Payables to employees		4,508,901,442	6,960,519,315
316	5.	Short-term accrued expenses	16	41,772,722	15,949,210
320	6.	Other short-term payables	17	3,600,458,796	3,351,150,636
321	7.	Short-term borrowings and finance lease liabilities	12	50,823,478,814	19,279,390,638
323	8.	Bonus and welfare fund		3,418,433,325	1,918,094,184
330	**II.**	**Non-current liabilities**		**17,160,000**	**91,160,000**
338	1.	Other long-term payables	17	17,160,000	91,160,000
400	**D.**	**OWNER'S EQUITY**	**18**	**789,527,533,590**	**766,186,999,043**
411	1.	Contributed capital		260,420,460,000	260,420,460,000
411a		*Ordinary shares with voting rights*		*260,420,460,000*	*260,420,460,000*
412	2.	Share Premium		41,816,120,654	41,816,120,654
415	3.	Repurchased own shares		(32,233,392,662)	(32,233,392,662)
418	4.	Development and investment funds		119,703,548,343	110,518,739,557
419	5.	Other reserves		290,938,086,507	290,938,086,507
420	6.	Retained earnings		108,882,710,748	94,726,984,987
420a		*Retained earnings accumulated to previous year*		*58,474,699,565*	*29,066,772,440*
420b		*Retained earnings of the current period*		*50,408,011,183*	*65,660,212,547*
440		**TOTAL CAPITAL**		**964,010,358,474**	**898,394,821,672**

M.S.D.N: 0301471330 - C.T.C.P. CÔNG TY CỔ PHẦN ĐẠI LÝ VẬN TẢI SAFI - THÀNH PHỐ HỒ CHÍ MINH

Nguyen Thi Duyen Tham	**Dang Thi Thuy Hang**	**Nguyen Hoang Anh**
Preparer	Chief Accountant	Legal representative

Approval, 21 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEM	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and rendering of services**	20	**614,873,140,310**	**514,968,184,270**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and rendering of services**		**614,873,140,310**	**514,968,184,270**
11	**4. Cost of goods sold and services rendered**	21	**523,558,459,121**	**427,876,788,888**
20	**5. Gross profit from sales of goods and rendering of services**		**91,314,681,189**	**87,091,395,382**
21	6. Gain/(Loss) on disposal of investment property		-	-
22	7. Financial income	22	21,279,376,179	41,102,879,226
23	8. Financial expenses	23	3,471,922,508	432,723,177
24	*In which: Borrowing costs*		*544,937,548*	-
25	9. Selling expenses	24	39,640,311,274	36,258,423,237
26	10. General and administrative expenses	25	8,774,897,163	8,575,863,727
30	**11. Net profit from operating activities**		**60,706,926,423**	**82,927,264,467**
31	12. Other income	26	92,592,593	-
32	13. Other expenses		-	167,997,768
40	**14. Other profit**		**92,592,593**	**(167,997,768)**
50	**15. Total net profit before tax**		**60,799,519,016**	**82,759,266,699**
51	16. Current corporate income tax expense	27	10,391,507,833	10,697,169,891
52	17. Deferred corporate income tax expense		-	-
60	**18. Profit after corporate income tax**		**50,408,011,183**	**72,062,096,808**

Nguyen Thi Duyen Tham	Dang Thi Thuy Hang	Nguyen Hoang Anh
Preparer	Chief Accountant	Legal representative
		Approval, 21 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEM	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	*1. Profit before tax*		*60,799,519,016*	*82,759,266,699*
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		5,433,008,151	5,236,758,308
03	- Provisions		281,360,000	135,000,000
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(242,259,420)	(224,449,425)
05	- Gains/losses from investment and financial activities		(10,714,956,107)	(33,982,193,950)
06	- Borrowing costs		544,937,548	-
07	- Other adjustments		98,643,422	178,355,051
08	*3. Operating profit before changes in working capital*		*56,200,252,610*	*54,102,736,683*
09	- Increase/decrease in receivables		(107,546,125,835)	(3,154,818,812)
10	- Increase/decrease in inventories		972,574,893	338,019,069
11	- Increase/decrease in payables (excluding interest payable/corporate income tax payable)		8,324,165,909	(26,195,324,224)
12	- Increase and decrease deferred expenses		(1,664,110,105)	(692,317,542)
13	- Increase/decrease in trading securities		(2,580,111,913)	(81,598,267,443)
14	- Borrowing costs paid		(519,114,036)	-
15	- Corporate income tax paid		(9,615,128,938)	(7,856,509,215)
17	- Other payments on operating activities		(1,255,103,496)	(1,393,759,266)
20	*Net cash flows from operating activities*		*(57,682,700,910)*	*(66,450,240,750)*
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(11,829,282,041)	-
22	2. Proceeds from disposals of fixed assets and other long-term assets		92,592,593	162,962,962
26	3. Proceeds from recovery of equity investments in other entities		7,000,000,000	980,000,000
27	4. Interest and dividend received		10,530,238,200	33,769,723,057
30	*Net cash flows from investing activities*		*5,793,548,752*	*34,912,686,019*
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		50,823,478,814	-
34	2. Repayment of principal		(19,279,390,638)	-
36	3. Dividends or profits paid to owners		(24,306,470,800)	(46,302,941,600)
40	*Net cash flows from financing activities*		*7,237,617,376*	*(46,302,941,600)*
50	**Net cash flows in the period**		**(44,651,534,782)**	**(77,840,496,331)**

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEM	Note	This period VND	Previous period VND
60	**Cash and cash equivalents at beginning of the period**		**157,702,444,625**	**222,129,377,723**
61	Effect of exchange rate fluctuations		242,259,421	224,449,425
70	**Cash and cash equivalents at end of the period**	**3**	**113,293,169,264**	**144,513,330,817**

CÔNG TY CỔ PHẦN ĐẠI LÝ VẬN TẢI SAFI
M.S.D.N: 0301471330 - C.T.C.P - T.P HỒ CHÍ MINH

Nguyen Thi Duyen Tham	Dang Thi Thuy Hang	Nguyen Hoang Anh
Preparer	Chief Accountant	Legal representative

Approval, 21 August 2026

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1 . GENERAL INFORMATION

1.1 . Form of ownership

Sea and Air Freight International (SAFI) was transformed from a state-owned enterprise to a joint stock company in accordance with Decision No.1247/1998/QD - BGTVT dated May 25, 1998 by the Ministry of Transport and operated under Business Registration Certificate of joint stock company No. 0301471330 issued by Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City) for the first time on 31 August 1998, 40th re-registered on 24 October 2025.

The Company's head office is located at: No. 209, Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City.

Company's Charter capital: VND 260,420,460,000; and the actual contributed charter capital as of June 30, 2026 is VND 260,420,460,000; Equivalent to 26,042,046 shares equivalent to 26,042,046 shares with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 367 (as at 01 January 2026: 354).

1.2 . Business field

The company operates in the field of transport services business and transport agents.

1.3 . Business activities

Main business activities of the Company include:

- Support services related to transportation. Details: Transport agency. Authorized agency for container management and freight forwarding. Exploiting, collecting goods and domestic transportation. Shipping agent. Delivery of imported and exported goods. Marine services and supply ships. Plane ticket agency;
- Agency, broker, auction. Detail: Ship broker;
- Warehousing and storage of goods. Detail: warehouse business;
- Goods transport by land. Details: Transit goods to to Laos and Cambodia and vice versa (only when fully transit goods procedures). Multimodal international transport.

1.4 . The Company's operation in the period that affects the Separate Financial Statements

During the first six months of 2026, the Company's business activities grew, mainly in Logistics services and air freight (AIR), resulting in a 19.40% increase in revenue compared with the corresponding period of the previous year. Cost of goods sold increased by 22.36%, at a higher rate than revenue, and therefore gross profit increased by only 4.85%. In addition, financial income decreased by 48.23%, mainly because in the comparative period the Company received dividends of VND 25.19 billion from Cosfi Transportation Agency Co., Ltd., whereas no similar dividend income arose in the current period. These changes resulted in a 30.05% decrease in profit after corporate income tax compared with the corresponding period of the previous year.

1.5 . Corporate structure

The Company's member entities are as follows	Address
Branch of Sea & Air Freight International (SAFI) in Quang Ninh	No. 1, Cai Lan Street, Bai Chay Ward, Quang Ninh
Branch of Sea & Air Freight International (SAFI)	Room 538, 5th floor, Thanh Dat 1 Building, No. 3 Le Thanh Tong Street, Ngo Quyen Ward, Hai Phong City
Branch of Sea & Air Freight International (SAFI)	Floor 7, Building 315 Truong Chinh, Phuong Liet Ward, Hanoi City
Branch of Sea & Air Freight International (SAFI) in Da Nang	Lot 39, Road No. 2, Da Nang Industrial Park, An Hai Ward, Da Nang City.
Branch of Sea & Air Freight International (SAFI) in Binh Dinh	201-203 Le Duc Tho Street, Quy Nhon Ward, Gia Lai Province
Branch of Sea & Air Freight International (SAFI)	30B Xo Viet Nghe Tinh, Vung Tau Ward, Ho Chi Minh City

Information of subsidiaries, Associates and Joint ventures of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for the fiscal year starting on or after January 01, 2026.

The Company has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from January 1, 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 32 of this separate financial statement

2.4 . Basis for preparation of Separate Financial Statements

Separate Financial Statements are presented based on historical cost principle.

The Company's separate financial statements have been prepared based on the direct aggregation of the accounting records of all dependent accounting entities and the Company's Head Office. All intercompany transactions and balances between the dependent accounting entities and the Head Office have been fully eliminated.

Users of these Separate Financial Statements should read the Separate Financial Statements in conjunction with the Consolidated Financial Statements of the Company and its Subsidiaries for the accounting period from 01/01/2026 to 30/06/2026 to obtain sufficient information on the financial position, business results and cash flows of the whole Group.

2.5 . Accounting estimates

The preparation of Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the separate financial statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Separate Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

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

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the Circular No.210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Transactions in foreign currencies in the accounting period shall be converted into Vietnam dong at the actual exchange rate on the transaction date (the average transfer exchange rate of the commercial bank where the enterprise regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Separate Financial Statements is determined under the following principles:

- For monetary items denominated in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company opens its foreign currency accounts;

- For part or all of the value of receivables of foreign currency origin for which a provision for bad debts has been set aside, no revaluation shall be carried out.

All actual exchange rate differences arising during the period and differences resulting from the revaluation of balances of monetary items denominated in foreign currencies at the time of preparing the financial statements are accounted for in the operating results of the accounting period.

2.8 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not more than three months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.9 . Financial investments

Trading securities are initially recognized at fair value of the payments at the time the transaction occurs. Costs incurred in purchasing trading securities (if any) such as brokerage, transaction fee, information service costs, taxes, bank's fees and charges,... are recognized in the financial expenses in the period. After initial recognition, trading securities are measured at original cost less allowance for diminution in value of trading securities.

Investments held to maturity comprise term deposits, bonds held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities include: investments in equity instruments of other entities in which the investor does not have control, joint control, or significant influence over the investee. The initial book value of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost less any provision for impairment of the investment.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income.

Provision for devaluation of investments is made at the end of the period as followings:

- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- Investments in subsidiaries, joint ventures or associates: provision for loss investments shall be made based on the Financial Statements of subsidiaries, joint ventures or associates at the provision date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

The receivables shall be recorded in detail by due date, debtor, currency, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the separate financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing or has absconded or estimating the possible losses.

2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the period: The value of work in progress is recorded based on actual cost incurred for each unfinished service.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.12 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During their useful lives, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If costs incurred after initial recognition increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard level of performance, such costs are capitalized as an increase in the historical cost of the tangible fixed assets.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 30 years
- Machinery, equipment	05 - 10 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Land use rights	No depreciation
- Management software	03 - 05 years

2.13 . Operating lease

An operating lease is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.14 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the separate statement of income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 3 to 36 months.
- Major repair costs are initially recognized at cost and amortized on a straight-line basis over their useful lives, ranging from 12 to 36 months.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 3 to 36 months.

2.15 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the separate financial statements according to their remaining terms at the reporting date.

2.16 . Dividend and profit payables

Dividends and profits payable (in cash, non-monetary assets) are recorded when the enterprise does not have the right to refuse the obligation to pay dividends and profits to shareholders and capital contributors of the company in accordance with relevant laws.

The recognition time is the time when the investment recipient has no right to refuse dividend payment: after the dividend distribution announcement by the Company's Board of Directors and the announcement of the dividend entitlement date by the Vietnam Securities Depository and Clearing Corporation.

2.17 . Borrowings

Borrowings shall be recorded in detail by lender, loan agreement and repayment term. Borrowings denominated in foreign currencies shall also be recorded by original currency.

2.18 . Borrowing costs

Borrowing costs are recognized as operating expenses during the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.19 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as borrowing costs, etc. which are recorded as operating expenses of the reporting period.

2.20 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other reserves under owners' equity are formed from appropriations of the Company's operating results.

Treasury shares bought before the effective date of the Securities Law 2019 (January 1, 2021) are shares issued by the Company and bought-back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Treasury shares bought after January 1, 2021 will be cancelled and adjusted to reduce equity.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.21 . Revenue

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 regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services:

- The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.22 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandise, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year even when products and goods have not been determined as sold.

2.23 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Allowance for diminution in value of trading securities price; allowance for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.24 . Selling expenses, general and administrative expenses

Selling expenses reflect the actual costs incurred in the process of providing goods and services.
General and administrative expenses reflect the actual costs incurred in the overall management of the Company.

2.25 . Liquidation of fixed assets

Income from the sale or disposal of fixed assets is recognized in a separate interim statement of income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

Profits or losses arising from the sale of fixed assets are determined by the difference between revenue and expenses directly related to the sale of the fixed assets, and the remaining value of the fixed assets . This profit or loss is presented as a net amount on the Income Statement for the period.

2.26 . Corporate income tax

a) Current corporate income tax expense

Current corporate income tax expense includes current corporate income tax expense as stipulated in the Corporate Income Tax Law. In which: Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

The accounting period ended as at 30 June 2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.27 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

Details of related party transactions are presented in the Consolidated Financial Statements for the accounting period from January 1, 2026 to June 30, 2026 of the Company published concurrently by the Company in its Consolidated Financial Statements and Separate Financial Statements for the accounting period from January 1, 2026 to June 30, 2026.

2.28 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3 . CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	2,756,015,585	308,033,489
Demand deposits	107,567,153,679	112,784,093,276
Cash in transit	-	-
Cash equivalents	2,970,000,000	44,610,317,860
	113,293,169,264	**157,702,444,625**

Details of demand deposits and cash equivalents as of 30/06/2026 are as follows:

	Currency	Amount
		VND
Demand deposits		
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	USD	27,576,158,150
	VND	12,004,057,079
- Vietnam Technological and Commercial Joint Stock Bank	USD	59,483,618,340
	VND	8,195,279,203
- Other banks	USD	145,343,760
	VND	162,697,147
		107,567,153,679

Cash equivalents

	Currency	Term	Interest rate	Amount
Techcom Securities	VND	Less than 1 month	5.0% per year	2,970,000,000
				2,970,000,000

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance			Opening balance		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
- Term deposits	24,696,571,596	24,696,571,596	-	24,102,979,035	24,102,979,035	-
	24,696,571,596	24,696,571,596	-	24,102,979,035	24,102,979,035	-

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Term deposits

	Currency	Term	Interest Rate	Value
				VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	From 6 months to 12 months	Between 3.4% and 4.5% per year	6,323,298,983
Vietnam Technological and Commercial Joint Stock Bank	VND	From 6 months to 12 months	Between 5.0% and 6.0% per year	18,373,272,613
				24,696,571,596

b) **Trading securities**

	Ending balance			Opening balance		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
- Investment in stock	**6,439,702,428**	**6,188,342,428**	**(251,360,000)**	-	-	-
Vietnam Joint Stock Commercial Bank for Industry and Trade (CTG) (*)	*5,272,341,228*	*5,092,341,228*	*(180,000,000)*	-	-	-
Vietnam Dairy Products Joint Stock Company (VNM) (*)	*1,167,361,200*	*1,096,001,200*	*(71,360,000)*	-	-	-
- Total bond value	**167,984,587,677**	**22,675,324,421**	-	**171,844,178,192**	**1,856,369,000**	-
+ Listed Bonds	22,569,115,822	22,675,324,421	-	1,716,457,181	1,856,369,000	-
Vingroup Joint Stock Company (*)	*12,656,022,632*	*12,682,978,093*	-	*1,716,457,181*	*1,856,369,000*	-
Vinhomes Joint Stock Company (*)	*9,913,093,190*	*9,992,346,328*	-	-	-	-
+ Unlisted bonds	145,415,471,855	-	-	170,127,721,011	-	-
Vinhomes Joint Stock Company	*64,692,736,051*	-	-	*109,397,160,957*	-	-
MASAN Group Corporation	*4,671,026,430*			*4,881,209,581*	-	
Vietnam Technological and Commercial Joint Stock Bank	-			*18,564,462,597*	-	
Masan High -Tech Materials JSC	-			*9,016,089,214*	-	
Vinfast Trading and Production JSC	*21,435,269,118*	-	-	*9,081,494,776*	-	-
Hai Dang Real Estate Investment and Development Co., Ltd.	-	-	-	*1,947,153,748*	-	-
Viet An Commercial Development And Trading Investment Limited Liability Company	-	-	-	*17,240,150,138*	-	-
Nui Phao Mining Company Limited	*5,019,331,070*	-	-	-	-	-
Tan Lien Phat Tan Cang Logistics And Real Estate JSC	*19,505,053,092*	-	-	-	-	-
New Times T&T Joint Stock Company	*30,092,056,094*	-	-	-	-	-
	174,424,290,105	**28,863,666,849**	**(251,360,000)**	**171,844,178,192**	**1,856,369,000**	-

(*) The fair value of trading securities is determined based on the closing prices listed on HNX, HOSE on 31 December 2025 and 30 June 2026.

The Company has not determined the fair value of remaining financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

c) Investments in equity of other entities

	Ending balance			Beginning balance		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**72,473,650,000**	**72,473,650,000**	-	**72,473,650,000**	**72,473,650,000**	-
- Cosfi Transportation Agency Co., Ltd. (1)	12,473,650,000	12,473,650,000	-	12,473,650,000	12,473,650,000	-
- Safi Infrastructure Investment Co., Ltd (2)	60,000,000,000	60,000,000,000	-	60,000,000,000	60,000,000,000	-
Investments in joint ventures and associates	**165,379,124,000**	**164,404,071,848**	**(975,052,152)**	**172,379,124,000**	**171,404,071,848**	**(975,052,152)**
- SITC Vietnam Company Limited (3)	3,628,344,000	3,628,344,000	-	3,628,344,000	3,628,344,000	-
- Yusen Logistics International (Vietnam) Company Limited (4)	4,350,780,000	3,375,727,848	(975,052,152)	4,350,780,000	3,375,727,848	(975,052,152)
- Minh Toan - Safi Company Limited (5)	157,400,000,000	157,400,000,000	-	164,400,000,000	164,400,000,000	-
Investments in other entities	**2,087,000,000**	**1,847,000,000**	**(240,000,000)**	**2,087,000,000**	**1,877,000,000**	**(210,000,000)**
- VIMC Logistics Joint Stock Company (VLG) (*)	1,500,000,000	1,260,000,000	(240,000,000)	1,500,000,000	1,290,000,000	(210,000,000)
- New SITC Container Lines Vietnam Co., Ltd (7)	467,000,000	467,000,000	-	467,000,000	467,000,000	-
- SITC Bondex Vietnam Logistics Co., Ltd (8)	120,000,000	120,000,000	-	120,000,000	120,000,000	-
	239,939,774,000	**238,724,721,848**	**(1,215,052,152)**	**246,939,774,000**	**245,754,721,848**	**(1,185,052,152)**

(*) The fair value of long-term investment in shares of VIMC Logistics Joint Stock Company - Vietnam (Stock Code: VLG) is determined based on the closing price of this security on UPCOM on 31 December 2025 and 30 June 2026.

The Company has not determined the fair value of the remaining financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Investments in equity of other entities (continued)

Investments in subsidiaries

Detailed information on the Company's subsidiaries as at 30 June 2026 as follows:

Name of subsidiaries	Place of establishment and operation	Ownership interest	Rate of voting rights	Principal activities
Cosfi Transportation Agency Co., Ltd. (1)	Ho Chi Minh City	100%	100%	Forwarding and shipping agents
Safi Infrastructure Investment Co., Ltd (2)	Ho Chi Minh City	100%	100%	Real estate business, office for rent

(1) According to Business Registration Certificate No. 0312441747, changed for the 8th time on 11 June 2026, the charter capital of Cosfi Transportation Agency Co., Ltd. is 2.27 billion VND. The actual contributed capital of the Company as of 30 June 2026 is 2.27 billion VND.

(2) According to Business Registration Certificate No. 0312971945, the charter capital of Safi Infrastructure Investment Co., Ltd is 60 billion VND, fully contributed by Sea and Air Freight International (SAFI). The actual contributed capital of the Company as of 30 June 2026 is 60 billion VND.

Investments in joint ventures, associates

Detailed information on the Company's joint ventures, associates as at 30 June 2026 as follows:

Name of joint ventures and associates	Place of establishment	Ownership interest	Rate of voting rights	Principal activities
SITC Vietnam Co., Ltd (3)	Hai Phong City	51.00%	50.00%	Forwarding and shipping agents
Yusen Logistics International (Vietnam) Company Limited (4)	Ho Chi Minh City	45.00%	45.00%	International forwarding service and transport business
Minh Toan - Safi Company Limited (5)	Da Nang City	50.00%	50.00%	Lodging

(3) SITC Vietnam Company Limited (SITC Vietnam) has expired its joint venture and has completed procedures to extend the joint venture. However, after the joint venture extension, the Company no longer controls the business operations of SITC Vietnam, so the Company records its investment in SITC Vietnam as an investment in an associate.

(4) Under a joint venture contract between Sea & Air Freight International (SAFI), Investment Consultancy and Technology Transfer Co., Ltd and Yusen Air & Sea Service Co., Ltd, charter capital of Yusen Logistics International (Vietnam) Co., Ltd (formerly known as Yusen International Transportation and Logistics (Vietnam) Co., Ltd) is USD 600,000, in which the capital contribution of the parties is as follows: Sea & Air Freight International (SAFI) contributes USD 270,000 accounting for 45% of charter capital; Investment Consultancy and Technology Transfer Co., Ltd contributed USD 36,000 accounting for 6% of charter capital and Yusen Air & Sea Service Co., Ltd contributed USD 294,000, accounting for 49% of the charter capital.

Under the joint venture contract, Yusen Logistics International (Vietnam) Co., Ltd has expired its business operation on September 5, 2014. Up to the present time, Yusen Logistics International (Vietnam) Co., Ltd is carrying out procedures for dissolution. The liquidation of the investment will be made upon completion of the dissolution procedure, so the derecognition of the carrying cost of the investment, together with related liquidation costs and any distributed assets (if any), will be recognized at that time.

(5) During the period, the Company received a partial return of its capital contribution in Minh Toan - Safi Company Limited following the investee's reduction of its charter capital, with a total amount of VND 7 billion. As at 30 June 2026, the charter capital of Minh Toan - Safi Company Limited amounted to VND 314,800,000,000, of which the Company's capital contribution was VND 157.4 billion, representing 50% of the charter capital. Minh Toan Trading and Services Company Limited contributed the remaining VND 157.4 billion.

Investments in equity of other entities

Name of entities received capital	Place of establishment and operation	Number of shares held/ Ownership interest	Principal activities
VIMC Logistics Joint Stock Company (VLG)	Ha Noi	150,000 shares	Transport service
New SITC Container Lines Vietnam Co., Ltd (7)	Hai Phong	20.00%	Freight agency services
SITC Bondex Vietnam Logistics Company Limited (8)	Hai Phong	1.00%	Forwarding and shipping agents

(7), (8): According to the Board of Directors' Resolution No. 08-2019/NQ-HĐQT dated September 16, 2019, the Company decided to contribute capital to establish companies including: New SITC Container Lines Vietnam Co., Ltd and SITC Bondex Vietnam Logistics Co., Ltd with the charter capital of VND 2,335,000,000 and VND 12,000,000,000 respectively. For New SITC Container Lines Vietnam Co., Ltd, although the Company's ownership interest is 20%, the Company is not involved in the operation, this investment is classified as other long-term investments.

5 . TRADE RECEIVABLES

		Ending balance		Beginning balance	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
a)	**Receivable from customers, detailed by type of service.**				
	Receivables from customers of shipping lines	14,763,802,413	-	8,217,483,926	-
	Receivables from customers of forwarding	85,615,429,101	-	69,952,685,203	-
	Receivables from customers of sea and air freight	81,179,943,084	-	61,204,651,385	-
	Others	2,535,170,208	-	2,535,170,208	-
		184,094,344,806	-	**141,909,990,722**	-
b)	**Detailed by customers with large account balances**				
	Related parties	***625,235,253***	-	***223,443,225***	-
	Cosfi Transportation Agency Co., Ltd.	625,235,253	-	223,443,225	-
	Others	***183,469,109,553***	-	***141,686,547,497***	-
	New SITC Container Lines Vietnam Co., Ltd	14,732,907,413	-	8,209,983,926	-
	Truong Giang International Freight Co., Ltd	13,052,392,368	-	8,173,209,327	-
	Donghong Logistics (Singapore) Pte.Ltd	11,227,222,040	-	13,808,590,402	-
	Other customers	144,456,587,732	-	111,494,763,842	-
		184,094,344,806	-	**141,909,990,722**	-

6 . OTHER RECEIVABLES

		Ending balance		Beginning balance	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
a)	**Short-term**				
	Dividends and profits receivable	*207,082,912*	-	-	-
	Mortgages	2,471,613,545	-	3,800,652,870	-
	Receivables from social insurance	108,997,344	-	108,997,344	-
	Advances	10,851,913,106	-	8,152,718,285	-
	Receivables from interest of deposit, loan	437,054,502	-	1,145,604,661	-
	Others	4,335,855,969	-	4,968,034,116	-
		18,412,517,378	**-**	**18,176,007,276**	**-**
b)	**Long-term**				
	Mortgages	5,354,909,000	-	5,250,473,600	-
		5,354,909,000	**-**	**5,250,473,600**	**-**

7 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	287,175,553	-	156,243,340	-
Work in process	3,957,982,960	-	4,218,385,481	-
Goods	49,948,841,839	-	50,791,946,424	-
	54,194,000,352	**-**	**55,166,575,245**	**-**

8 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Total
	VND	VND	VND	VND	**VND**
Historical cost					
Beginning balance	52,511,173,037	6,260,768,079	140,615,201,274	2,617,842,584	202,004,984,974
- Purchase in the period	-	-	11,829,282,041	-	11,829,282,041
- Liquidation, disposal	-	-	(5,795,248,967)	-	(5,795,248,967)
Ending balance of the period	**52,511,173,037**	**6,260,768,079**	**146,649,234,348**	**2,617,842,584**	**208,039,018,048**
Accumulated depreciation					
Beginning balance	31,070,545,188	6,229,101,418	123,029,166,954	2,509,553,457	162,838,367,017
- Depreciation for the period	836,850,948	10,000,002	4,553,835,303	22,480,230	5,423,166,483
- Liquidation, disposal	-	-	(5,795,248,967)	-	(5,795,248,967)
Ending balance of the period	**31,907,396,136**	**6,239,101,420**	**121,787,753,290**	**2,532,033,687**	**162,466,284,533**
Net carrying amount at the end of the period					
Beginning balance	21,440,627,849	31,666,661	17,586,034,320	108,289,127	39,166,617,957
Ending balance	**20,603,776,901**	**21,666,659**	**24,861,481,058**	**85,808,897**	**45,572,733,515**

Details of existing tangible fixed assets at the end of the period:

Assets name	Usage status at the end of the period	Historical cost	Accumulated depreciation	Net carrying amount
Warehouse 39, Street No. 2, Da Nang Industrial Park	In use	11,822,292,336	5,824,590,150	5,997,702,186
SAFI Quy Nhon Office	In use	12,476,250,000	4,075,575,000	8,400,675,000
Other tangible fixed assets	In use	183,740,475,712	152,566,119,383	31,174,356,329
Total		**208,039,018,048**	**162,466,284,533**	**45,572,733,515**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 99,123,246,735

9 . INTANGIBLE FIXED ASSETS

	Land use rights (*)	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	2,245,000,000	2,297,745,000	4,542,745,000
Ending balance of the period	**2,245,000,000**	**2,297,745,000**	**4,542,745,000**
Accumulated amortization			
Beginning balance	-	2,286,263,062	2,286,263,062
- Amortization for the period	-	9,841,668	9,841,668
Ending balance of the period	-	**2,296,104,730**	**2,296,104,730**
Net carrying amount			
Beginning balance	2,245,000,000	11,481,938	2,256,481,938
Ending balance	**2,245,000,000**	**1,640,270**	**2,246,640,270**

In which:

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 2,238,695,000

(*) As at 30 June 2026, the Company's land use rights include:
+ Land lot No. 201-203 Le Duc Tho, Quy Nhon Ward, Gia Lai Province with an area of 150 m2 and a value of VND 1.845 billion is the land use right of indefinite term;
+ Land use right with indefinite term is Sealink villa, Mui Ne with an area of 400 m2 and a value of VND 400 million.

10 . DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Vehicle rental expenses	1,200,000,000	-
	Others	250,164,937	-
		1,450,164,937	-
b)	**Long-term**		
	Land rent at Da Nang Branch	2,258,662,236	2,325,093,480
	Major repairing cost for the property	2,834,540,741	2,554,164,329
		5,093,202,977	**4,879,257,809**

11 . OTHER SHORT-TERM ASSETS

	Ending balance	Beginning balance
	VND	VND
Demand deposits (*)	63,373,360,000	-
	63,373,360,000	-

(*) As at 30 June 2026, the Company had demand deposits amounting to USD 2,410,000 pledged as collateral for short-term bank borrowings (for details, refer to Note 12).

12 . SHORT-TERM BORROWINGS

	Beginning balance	During the period		Ending balance
	Values	Increase	Decrease	Values
	VND	VND	VND	VND
- Vietnam Technological and Commercial Joint Stock Bank	19,279,390,638	50,823,478,814	19,279,390,638	50,823,478,814
	19,279,390,638	**50,823,478,814**	**19,279,390,638**	**50,823,478,814**

Detailed information on short-term borrowings:

Credit limit contract No. TAL2022792774/HDCTD between the Company and Vietnam Technological and Commercial Joint Stock Bank signed on 20/12/2022 and contract appendix No. TAL2022792774/HDCTD/PL4392958 with the following detailed terms:

+ Credit limit: VND 85,000,000,000;
+ Loan purpose: Supplement working capital for production and business activities;
+ Term of the contract: from 06/11/2025 to the end of 06/11/2026
+ Loan interest rate: determined on each debt receipt;
+ Principal balance at the end of the period: VND 50,823,478,814;
+ Form of loan collateral: Secured by bank deposits of USD 2,410,000 (equivalent to VND 63,373,360,000) held at Vietnam Technological and Commercial Joint Stock Bank (Techcombank).

13 . SHORT-TERM TRADE PAYABLES

		Ending balance	Beginning balance
a)	**Trade payables detailed by the type of service.**		
	Payables to air service companies	*58,668,876,549*	*49,906,201,472*
	Payables to sea service companies	*5,917,442,187*	*6,451,733,792*
	Payables to logistic service companies	*32,312,211,070*	*31,142,368,868*
	Payables for ship agency service	*457,173,791*	*406,501,424*
	Payable on Purchase of goods	*3,106,192,949*	*3,106,192,949*
	Others	*1,805,059,334*	*1,021,030,884*
		102,266,955,880	**92,034,029,389**
b)	**Trade payables detailed by suppliers**		
	Related parties	***1,265,021,926***	***35,815,081***
	Safi Infrastructure Investment Co., Ltd	*1,265,021,926*	*35,815,081*
	Other parties	***101,001,933,954***	***91,998,214,308***
	Sky Cargo Services Co., Ltd	*19,045,128,695*	*13,628,056,759*
	Japan Airlines Co., Ltd. - Ticket Office	*15,611,978,321*	*12,766,596,758*
	Da Nang Port Joint Stock Company	*6,350,311,420*	*5,511,392,099*
	Thuan Thien Company Limited	*3,808,393,375*	*1,724,171,927*
	Tuong Viet Trading and Production Company Limited	*3,106,192,949*	*3,106,192,949*
	Others	*53,079,929,194*	*55,261,803,816*
		102,266,955,880	**92,034,029,389**

14 . DIVIDENDS AND PROFITS PAYABLE

	Ending balance	Beginning balance
	VND	VND
Dividends and profit distributions payable (*)	255,736,930	250,173,730
	255,736,930	**250,173,730**

(*) The balance of dividends and profits payable as at 30 June 2026 represents dividends payable to shareholders whose shares have not yet been deposited with the securities depository and who have not yet completed the procedures to receive the dividends from the Company. The Company will make the payment when the shareholders complete the required procedures and come to receive the dividends.

15 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Receivable at the opening year	Payable at the opening year	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	-	147,807,056	1,360,237,163	1,296,269,056	-	211,775,163
Corporate income tax	-	7,468,611,713	10,490,151,255	9,615,128,938	-	8,343,634,030
Personal income tax	-	690,936,758	2,415,363,672	2,111,782,648	-	994,517,782
Property and land tax, and land rental	-	-	179,001,466	179,001,466	-	-
Fees, charges and other payables	-	-	17,230,456	17,230,456	-	-
	-	**8,307,355,527**	**14,461,984,012**	**13,219,412,564**	-	**9,549,926,975**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

16 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Borrowing costs	41,772,722	15,949,210
	41,772,722	**15,949,210**

17 . OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) **Short-term**		
- Trade union fee	156,843,303	147,024,303
- Short-term deposits, collateral received	1,496,212,841	1,473,412,841
- Others	1,947,402,652	1,730,713,492
	3,600,458,796	**3,351,150,636**
b) **Long-term**	-	-
- Long-term deposits, collateral received	17,160,000	91,160,000
	17,160,000	**91,160,000**

18 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Treasury shares	Development and investment funds	Other reserves	Retained earnings	Total
	VND	VND	VND	VND	VND	VND	VND
Beginning balance of previous period	248,870,460,000	41,816,120,654	(32,233,392,662)	102,680,239,789	290,938,086,507	85,570,890,138	737,642,404,426
Profit/loss for previous period	-	-	-	-	-	72,062,096,808	72,062,096,808
Profit distribution	-	-	-	7,838,499,768	-	(56,504,117,698)	(48,665,617,930)
Ending balance of previous period	248,870,460,000	41,816,120,654	(32,233,392,662)	110,518,739,557	290,938,086,507	101,128,869,248	761,038,883,304
Beginning balance of current period	260,420,460,000	41,816,120,654	(32,233,392,662)	110,518,739,557	290,938,086,507	94,726,984,987	766,186,999,043
Profit/loss for current period	-	-	-	-	-	50,408,011,183	50,408,011,183
Profit distribution (*)	-	-	-	9,184,808,786	-	(36,252,285,422)	(27,067,476,636)
Ending balance of this period	260,420,460,000	41,816,120,654	(32,233,392,662)	119,703,548,343	290,938,086,507	108,882,710,748	789,527,533,590

(*) According to the Resolution No 01/NQ-DHDCD/SAFI-2026 dated 22/05/2026, the Company announced its profit distribution year 2025 as follows:

	Amount	Rate
	VND	%
Net Profit after tax	91,848,087,861	100.00%
Development and investment fund	9,184,808,786	10.00%
Bonus and welfare fund	2,755,442,636	3.00%
Paid dividends	24,312,034,000	26.47%
Retained profit	55,595,802,439	60.53%

b) Details of Contributed capital

	Rate	Ending of the period	Rate	Beginning of the period
	(%)	VND	(%)	VND
Mr. Nguyen Hoang Anh	5.57%	14,500,000,000	5.57%	14,500,000,000
NMVT Investment JSC	50.73%	132,112,000,000	50.71%	132,060,000,000
Mr. Nguyen Hoang Dung	8.15%	21,220,000,000	8.15%	21,220,000,000
Mrs. Le Dung Nhi	9.93%	25,851,000,000	8.83%	23,000,000,000
Other shareholders	18.98%	49,437,340,000	20.10%	52,340,340,000
Treasury stock	6.64%	17,300,120,000	6.64%	17,300,120,000
	100%	**260,420,460,000**	**100%**	**260,420,460,000**

c) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of period*	*260,420,460,000*	*248,870,460,000*
- *At the end of the period*	*260,420,460,000*	*248,870,460,000*
Distributed dividends and profit:		
- *Dividend payable at the beginning of the year*	*250,173,730*	*227,920,930*
- *Dividend payable during the period:*	*24,312,034,000*	*46,314,068,000*
+ Dividend payable from last year's profit	24,312,034,000	46,314,068,000
- *Dividend paid in cash in the period*	*(24,306,470,800)*	*(46,302,941,600)*
+ Dividend paid from last year's profit	(24,306,470,800)	(46,302,941,600)
- *Dividend payable at the end of the period*	*255,736,930*	*239,047,330*

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	26,042,046	26,042,046
Quantity of issued shares	26,042,046	26,042,046
- *Common shares*	*26,042,046*	*26,042,046*
Quantity of shares repurchased	1,730,012	1,730,012
- *Common shares*	*1,730,012*	*1,730,012*
Quantity of outstanding shares in circulation	24,312,034	24,312,034
- *Common shares*	*24,312,034*	*24,312,034*
Par value per share (VND)	10,000	10,000

e) Company's funds

	Ending balance	Beginning balance
	VND	VND
Investment and development fund	119,703,548,343	110,518,739,557
Other funds belonging to owners' equity	290,938,086,507	290,938,086,507
	410,641,634,850	**401,456,826,064**

19 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENTS

a) Operating leased assets

The company signs land lease contracts at a number of locations to use for production and business purposes. As follows:

No	Location	Acreage	Rental period
1	No. 28 Dao Tri Street, Phu Thuan Ward, Ho Chi Minh City (*)	10,000 m^2	50 years, from 18 January 2000 to 18 January 2050
2	Lot NM6 Phu Thi Small and Medium Industrial Park, Gia Lam, Hanoi (*)	4,800 m^2	50 years, from 20 January 2003 to 20 January 2053
3	No. 2, Da Nang Industrial Park, An Hai Ward, Da Nang City (**)	9,488.40 m^2	36 years and 4 months, from 11 May 2007 to 21 September 2043

(*) Land lease payment annually

(**) Land lease with one-time rental payment for the entire lease term

b) Foreign currencies

	Ending balance	Beginning balance
- USD	5,726,688.00	3,627,190.30

20 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sale of goods	1,105,769,788	891,157,947
Revenue from logistics services	301,435,398,497	283,466,645,266
Revenue from freight forwarding services	309,627,599,653	228,399,199,452
Revenue from shipping agency services and other services	2,704,372,372	2,211,181,605
	614,873,140,310	**514,968,184,270**

21 . COST OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of goods sold	843,104,585	691,176,890
Cost of logistics services	246,212,533,104	228,173,844,779
Cost of freight forwarding services	276,032,848,584	198,654,860,853
Cost of shipping agency services and other services	469,972,848	356,906,366
	523,558,459,121	**427,876,788,888**

22 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income, interest from loans	1,822,519,622	2,655,051,402
Dividends or profits received	8,799,843,892	31,478,411,192
Gain on exchange difference in the period	1,143,194,218	3,814,568,341
Gain on exchange difference at the period - end	242,259,420	224,449,425
Gain on sale of securities investments	9,271,559,027	2,930,398,866
	21,279,376,179	**41,102,879,226**

23 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Borrowing costs	544,937,548	-
Loss on exchange difference in the period	-	297,723,177
Provision for diminution in value of trading securities and impairment loss from investment	281,360,000	135,000,000
Other financial expenses	10,695,860	-
Loss on sale of shares	2,634,929,100	-
	3,471,922,508	**432,723,177**

24 . SELLING EXPENSES

	This period	Previous period
	VND	VND
Labour expenses	29,089,715,785	27,797,931,515
Depreciation expenses	1,126,834,893	1,025,329,266
Expenses of outsourcing services	6,872,856,944	5,730,394,008
Other expenses in cash	2,550,903,652	1,704,768,448
	39,640,311,274	**36,258,423,237**

25 . GENERAL ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Labour expenses	4,134,609,133	3,622,325,803
Depreciation expenses	669,789,726	609,260,954
Taxes, fees and charges	115,951,401	408,495,711
Expenses of outsourcing services	3,169,775,915	3,244,573,590
Other expenses in cash	684,770,988	691,207,669
	8,774,897,163	**8,575,863,727**

26 . OTHER INCOME

	This period	Previous period
	VND	VND
Gain from liquidation, disposal of fixed assets	92,592,593	-
	92,592,593	-

27 . CURRENT CORPORATE INCOME TAX EXPENSE

	This period	Previous period
	VND	VND
Total profit before tax	60,799,519,016	82,759,266,699
Increase	665,793,185	2,429,443,372
- *Ineligible expenses*	*665,793,185*	*471,411,545*
- *Unrealized gain from foreign exchange difference at the end of the previous year is realized this period*	-	*1,958,031,827*
Decrease	(9,507,773,037)	(31,702,860,617)
- *Dividends and distributed profits*	*(8,799,843,892)*	*(31,478,411,192)*
- *Unrealized gain from foreign exchange difference*	*(242,259,420)*	*(224,449,425)*
- *Realized loss from foreign exchange difference at the end of the previous year is realized this period*	*(465,669,725)*	-
Taxable income	51,957,539,164	53,485,849,454
Current corporate income tax expense (Tax rate 20%)	**10,391,507,833**	**10,697,169,891**
Adjustment of tax expenses from previous period to current period	98,643,422	356,710,102
Tax payable at the beginning of period	7,468,611,713	5,401,155,690
Tax paid in the period	(9,615,128,938)	(7,856,509,215)
Corporate income tax payable at the end of the period	**8,343,634,030**	**8,598,526,468**

28 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

	This period	Previous period
	VND	VND
Raw materials	370,200,727	321,684,867
Labour expenses	50,667,466,336	33,500,850,443
Depreciation and amortisation	5,433,008,151	5,236,758,308
Expenses of outsourcing services	511,047,859,197	430,362,618,851
Other cash expenses	3,351,626,041	2,870,903,072
	570,870,160,452	**472,292,815,541**

29 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Price Risk:

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the accounting period, the Company has no plan to sell these investments.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short-term investments	28,863,666,849	-	-	28,863,666,849
Long-term investments	-	1,260,000,000	-	1,260,000,000
	28,863,666,849	**1,260,000,000**	**-**	**30,123,666,849**
As at 01/01/2026				
Short-term investments	1,856,369,000	-	-	1,856,369,000
Long-term investments	-	1,290,000,000	-	1,290,000,000
	1,856,369,000	**1,290,000,000**	**-**	**3,146,369,000**

Exchange rate risk:

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has term or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	110,537,153,679	-	-	110,537,153,679
Trade receivables, other receivables	202,506,862,184	5,354,909,000	-	207,861,771,184
Loans	24,696,571,596	-	-	24,696,571,596
	337,740,587,459	**5,354,909,000**	**-**	**343,095,496,459**
As at 01/01/2026				
Cash and cash equivalents	157,394,411,136	-	-	157,394,411,136
Trade receivables, other receivables	160,085,997,998	5,250,473,600	-	165,336,471,598
Loans	24,102,979,035	-	-	24,102,979,035
	341,583,388,169	**5,250,473,600**	**-**	**346,833,861,769**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	50,823,478,814	-	-	50,823,478,814
Trade payables, other payables	106,123,151,606	17,160,000	-	106,140,311,606
Accrued expenses	41,772,722	-	-	41,772,722
	156,988,403,142	**17,160,000**	**-**	**157,005,563,142**
As at 01/01/2026				
Borrowings and debts	19,279,390,638	-	-	19,279,390,638
Trade payables, other payables	95,635,353,755	91,160,000	-	95,726,513,755
Accrued expenses	15,949,210	-	-	15,949,210
	114,930,693,603	**91,160,000**	**-**	**115,021,853,603**

The Company believes that risk level of loan repayment is low. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

30 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

After the end of the accounting period, on 11 August 2026, the Company completed the issuance of 335,000 ordinary shares under the Employee Stock Ownership Plan (ESOP) at an issue price of VND 10,000 per share to 14 employees. The issuance was completed on 11 August 2026. Following the issuance, the Company's total issued shares increased to 26,377,046 shares, of which 24,647,034 shares are outstanding and 1,730,012 shares are treasury shares. All ESOP shares issued are subject to a transfer restriction for two years from the completion date of the issuance.

Other than the events disclosed in Note 30, there were no material events occurring after the reporting date that require adjustment to or disclosure in these Interim Separate Financial Statements.

31 . SEGMENT REPORTING

Under business fields

	Logistics Services	Freight Forwarding Services	Shipping Agency Services and Other Services	**Grand total**
		VND	VND	**VND**
Net revenue from sales to external customers	301,435,398,497	309,627,599,653	3,810,142,160	614,873,140,310
Direct segment costs	246,212,533,104	276,032,848,584	1,313,077,433	523,558,459,121
Segment gross profit	**55,222,865,393**	**33,594,751,069**	**2,497,064,727**	**91,314,681,189**
The total cost of acquisition of fixed assets	9,644,402,041	-	2,184,880,000	11,829,282,041
Segment assets	355,564,018,930	365,227,290,003	4,494,327,693	725,285,636,626
Unallocated assets				238,724,721,848
Total assets	**355,564,018,930**	**365,227,290,003**	**4,494,327,693**	**964,010,358,474**
Segment liabilities	80,446,025,531	90,189,338,880	429,027,147	171,064,391,559
Unallocated liabilities				3,418,433,325
Total liabilities	**80,446,025,531**	**90,189,338,880**	**429,027,147**	**174,482,824,884**

All of the Company's operations take place within the territory of Vietnam, therefore the Company does not prepare segment reports by geographical area.

32 . COMPARATIVE FIGURES

The comparative information in this Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Company's financial position, statement of income and cash flows in the previous period.

The comparative figures in the separate Interim Statement of Financial Position and corresponding notes are the figures of the separate Financial Statements for the fiscal year ended December 31, 2025. The information in the separate interim Statement of Income, the separate interim Statement of Cash Flows, and corresponding notes is the information of the separate interim Financial Statements for the accounting period from January 1, 2025 to June 30, 2025. This information has been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies non-retrospectively Circular 99/2025/TT-BTC from January 1, 2026. As a result, the presentation of some items in the financial statements changes. Some figures as of January 01, 2026 and for the accounting period from January 01, 2025 to June 30, 2025 are reclassified to conform to the requirements on presentation of financial statements under Circular 99. Specifically, as follows: Appendix I – Comparative Information

Nguyen Thi Duyen Tham	**Dang Thi Thuy Hang**	**Nguyen Hoang Anh**
Preparer	Chief Accountant	Legal representative
		Approval, 21 August 2026

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ended 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
The separate statement of financial position, formerly the separate balance sheet.						
300	**LIABILITIES**		300	LIABILITIES		
310	**I. Current liabilities**		**310**	**I. Current liabilities**		
			313	2. Dividends and profits payable	250,173,730	Re-presentation
319	5. Other short-term payables	3,601,324,366	320	6. Other short-term payables	3,351,150,636	Re-presentation

Items for which only the item codes and names have been changed are not presented in detail in the above table.