SEA & AIR FREIGHT INTERNATIONAL (SAFI)
****

No: 10-2026/CV-SGDCKTP.

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
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Ho Chi Minh City, August 25th 2026

Re: Explanation of Consolidated Financial Statements after audit for the first 6 months of 2026

To : - STATE SECURITIES COMMISSION OF VIETNAM
- HO CHI MINH STOCK EXCHANGE

Sea and Air Freight International (Stock symbol SFI) would like to explain the Consolidated Financial Statements for the first 6 months of 2026 as follows:

ITEM	2026	2025	Difference	Percentage
	VND	VND	VND	(%)
Revenue from sales of goods and rendering of services	628,054,131,443	526,251,558,831	101,802,572,612	119%
Cost of goods sold	535,212,229,193	437,434,044,393	97,778,184,800	122%
Gross profit from sales of goods and rendering of services	92,841,902,250	88,817,514,438	4,024,387,812	105%
Financial income	12,809,723,275	10,262,476,612	2,547,246,663	125%
Financial expense	3,471,922,508	435,264,526	3,036,657,982	798%
Share of joint ventures and associates' profit or loss	5,179,970,118	1,160,319,583	4,019,650,535	446%
Selling expenses	39,012,267,404	35,636,293,478	3,375,973,926	109%
General and administrative expense	8,710,374,475	8,487,103,635	223,270,840	103%
Other profit	409,483,012	(167,997,768)	577,480,780	-244%
Total net profit before tax	60,046,514,268	55,513,651,226	4,532,863,042	108%
Profit after corporate income tax	**49,124,151,322**	**44,182,041,112**	**4,942,110,210**	**111%**
Profit after tax attributable to owners of the parent	**49,124,151,322**	**44,182,041,112**	**4,942,110,210**	**111%**

ITEM	2026 before audit	2026 after audit	Difference	Percentage
	VND	VND	VND	(%)
Profit after corporate income tax	49,124,151,322	49,124,151,322	-	100%

The revenue in the Consolidated Financial Statements of Safi for first 6 months of 2026 reached more than VND 628 billion, equivalent to about 119% of first 6 months of 2025 revenue. At the same time, the cost of goods sold reached more than VND 535 billion, equivalent to about 122% compared to the same period of last year, causing gross profit increase more than VND 4 billion, equivalent to about 105% of the same period last year, mainly due to an increase in the number of shipments. The parent company's after-tax profit in first 6 months of 2026 reached over 49 billion, an increase of 4.9 billion compared to the after-tax profit in first 6 months of 2025.

Sincerely.

General Director

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

Recipients:
- Ho Chi Minh Stock Exchange
- State Securities Commission of Vietnam
- Storage.