TRANSIMEX CORPORATION

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THIRD QUARTER PERIOD ENDED 30 SEPTEMBER 2026

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CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THIRD QUARTER PERIOD ENDED 30 SEPTEMBER 2026

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TRANSIMEX CORPORATION

Form B 01a – DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

ASSETS	Code	Note	Ending balance VND	Opening Balance VND
A - CURRENT ASSETS	**100**		**2,230,203,741,796**	**2,114,942,693,643**
I. Cash and cash exchangeable	**110**	3	**377,842,561,477**	**489,229,783,577**
1. Cash	111		326,977,410,792	456,729,783,577
2. Cash equivalents	112		50,865,150,685	32,500,000,000
II. Short-term investment	**120**	4	**924,824,140,812**	**693,192,000,260**
1. Trading securities	121		304,200,565,721	267,722,088,062
2. Provision for diminution in value of trading securities	122		(11,223,434,267)	(992,691,153)
3. Investments held to maturity	123		631,847,009,358	426,462,603,351
III. Short-term receivables	**130**		**648,506,475,849**	**720,987,981,427**
1. Short-term trade accounts receivable	131	5	419,280,147,485	397,785,742,292
2. Short-term prepayments to suppliers	132		20,801,715,103	73,508,982,809
5. Other short-term receivables	135	7	234,245,479,703	276,346,954,391
6. Provision for doubtful debts – short term (*)	136		(25,820,866,442)	(26,653,698,065)
IV. Inventories	**140**		**20,115,968,255**	**22,236,236,315**
1. Inventories	141		20,115,968,255	22,236,236,315
VI. Other short-term assets	**160**		**258,914,595,403**	**189,296,692,064**
1. Short-term prepaid expenses	161	6	32,154,099,349	15,652,425,094
2. Value Added Tax ("VAT") to be reclaimed	162	12	188,772,834,117	135,151,937,524
3. Taxes and other receivables from the State	163	12	17,837,661,937	18,342,329,446
5. Other short-term assets	165		20,150,000,000	20,150,000,000

TRANSIMEX CORPORATION

Form B 01a – DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

ASSETS (continued)	Code	Note	Ending balance VND	Opening Balance VND
B - LONG-TERM ASSETS	**200**		**7,152,840,680,774**	**6,463,800,826,516**
I. Long-term receivables	**210**		**36,035,677,063**	**25,271,867,129**
5. Other long-term receivables	215	7	36,035,677,063	25,271,867,129
II. Fixed assets	**220**	9	**3,393,068,190,195**	**3,682,006,945,182**
1. Tangible fixed assets	221		3,307,322,278,249	3,595,766,321,390
- Historical cost	222		4,785,896,994,185	4,963,452,410,621
- Accumulated depreciation (*)	223		(1,478,574,715,936)	(1,367,686,089,231)
3. Intangible fixed assets	227		85,745,911,946	86,240,623,792
- Historical cost	228		101,927,691,070	100,469,949,670
- Accumulated amortization (*)	229		(16,181,779,124)	(14,229,325,878)
IV. Investment property	**240**		**61,023,372,788**	**63,941,565,332**
- Historical cost	241		121,306,135,022	121,306,135,022
- Accumulated depreciation (*)	242		(60,282,762,234)	(57,364,569,690)
V. Long-term work in progress	**250**	8	**706,253,805,533**	**148,135,271,170**
2. Construction in progress	252		706,253,805,533	148,135,271,170
VI. Long-term financial investments	**260**	4	**2,160,083,251,048**	**1,990,417,692,318**
2. Investment in joint ventures and associates	262		2,123,503,731,907	1,952,157,405,477
3. Capital contributions to other entities	263		31,729,519,141	38,260,286,841
5. Long-term held-to-maturity investments	265		4,850,000,000	-
VII. Other long-term assets	270		**796,376,384,147**	**554,027,485,385**
1. Long-term prepaid expenses	271	6	669,941,802,565	410,089,076,247
2. Deferred income tax assets	272		2,856,547,452	3,961,578,977
5. Goodwill	279	10	123,578,034,130	139,976,830,161
TOTAL ASSETS (280 = 100 + 200)	**280**		**9,383,044,422,570**	**8,578,743,520,159**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

RESOURCES	Code	Note	Ending balance VND	Opening Balance VND
C - LIABILITIES	**300**		**3,689,462,279,533**	**3,282,113,251,801**
I. Short-term liabilities	**310**		**1,421,544,969,034**	**1,893,142,967,100**
1. Short-term payables to suppliers	311	11	211,883,242,050	254,253,888,164
2. Short-term advances from customers	312		5,064,471,630	3,416,506,823
3. Dividends and profit payables	313		90,083,716,800	3,334,364,249
4. Short-term taxes and other payables to the State	314	12	129,019,537,930	86,167,322,554
5. Payables to employees	315		15,181,321,979	26,901,941,597
6. Short-term accrued expenses	316	13	110,285,710,402	80,714,456,533
9. Short-term unearned revenue	319		4,629,439,120	2,893,528,344
10. Other short-term payables	320	14	264,982,365,515	199,356,946,373
11. Short-term borrowings and finance lease liabilities	321	15	575,816,494,523	1,209,725,803,830
12. Short-term provisions	322		-	8,000,000,000
13. Reward and welfare fund	323		14,598,669,085	18,378,208,633
II. Long-term liabilities	**330**		**2,267,917,310,499**	**1,388,970,284,701**
8. Other long-term payables	338	14	21,275,698,099	18,652,092,017
9. Long-term borrowings and finance lease liabilities	339	15	1,724,165,211,330	1,236,122,462,520
10. Convertible bonds	340		391,532,343,309	-
12. Deferred income tax liabilities	342		130,944,057,761	134,195,730,164

TRANSIMEX CORPORATION

Form B 01a – DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

RESOURCES (continued)	Code	Note	Ending balance VND	Opening Balance VND
D - OWNERS' EQUITY	**400**	16,17	5,693,582,143,037	**5,296,630,268,358**
1. Owners' contributed capital	411		1,727,341,870,000	1,693,479,540,000
- Voting common shares	*411a*		1,727,341,870,000	*1,693,479,540,000*
2. Share premium	412		557,922,786,123	557,922,786,123
3. Bond conversion options	413		12,785,711,660	-
4. Other owners' equity	414		68,647,722,541	58,798,018,556
5. Treasury shares (*)	415		(189,990,900)	(189,990,900)
8. Development investment fund	418		147,225,357,260	158,721,919,506
10. Undistributed after-tax profits	420		2,090,435,876,981	1,703,724,041,242
- Cumulative undistributed after-tax profits up to the end of the previous period	*420a*		1,575,611,005,354	*1,345,455,584,785*
- Undistributed after-tax profits of this period	*420b*		514,824,871,627	*358,268,456,457*
11. Non-controlling interests	429		1,089,412,809,372	1,124,173,953,831
TOTAL RESOURCES	**440**		**9,383,044,422,570**	**8,578,743,520,159**

Approved, October 29, 2026

Nguyen Thi Thanh Ha	Nguyen Hong Kim Chi	Le Duy Hiep
Preparer	Accountant in charge	General Director

TRANSIMEX CORPORATION

Form B 02a – DN/HN

CONSOLIDATED INCOME STATEMENT

	Code	Note	Third Quarter of 2026 VND	Third Quarter of 2025 VND	For the nine-month period ended 30.09.2026 VND	For the nine-month period ended 30.09.2025 VND
1. Revenue from sales and service provision	**01**	19	**1,003,496,904,244**	**934,584,420,711**	**2,751,729,323,339**	**2,521,543,608,915**
2. Revenue deductions	**02**	**19**	(4,968,844,282)	(4,320,457,923)	(13,663,111,360)	(24,225,464,459)
3. Net revenue from sales and service provision (10 = 01 - 02)	**10**		**998,528,059,962**	**930,263,962,788**	**2,738,066,211,979**	**2,497,318,144,456**
4. Cost of goods sold	**11**	**20**	**(827,652,841,999)**	**(772,714,622,406)**	**(2,231,521,172,921)**	**(2,064,035,967,931)**
5. Gross profit from sales and service provision (20 = 10 - 11)	**20**		**170,875,217,963**	**157,549,340,382**	**506,545,039,058**	**433,282,176,525**
6. Profit/loss from the sale and liquidation of investment property	21					
7. Financial income	22	21	28,467,353,253	5,203,281,856	66,592,284,263	50,582,859,285
8. Financial expenses	23	22	(58,915,356,342)	(45,897,169,264)	(165,805,371,254)	(135,111,332,596)
- Including: Interest expense	24		*(48,826,387,899)*	*(44,662,913,261)*	*(147,051,148,065)*	*(114,718,525,776)*
9. Selling expenses	25		(13,420,836,945)	(10,056,696,375)	(41,585,670,232)	(29,360,815,487)
10. General and administrative expenses	26	23	(62,661,996,886)	(55,878,986,414)	(183,017,045,409)	(160,875,064,479)
11. Profit shared from associates, joint ventures	27	4	65,670,561,012	62,177,147,556	198,327,574,660	157,584,028,055
12. Net profit from operating activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	**30**		**130,014,942,055**	**113,096,917,741**	**381,056,811,086**	**316,101,851,303**
13. Other income	31		15,397,038,024	15,925,976,884	259,108,237,900	17,803,129,700
14. Other expenses	32		(4,270,448,177)	(7,660,071,546)	(5,509,399,930)	(8,169,426,554)
15. Other profit (40 = 31 - 32)	40		**11,126,589,847**	**8,265,905,338**	**253,598,837,970**	**9,633,703,146**
16. Total accounting profit before tax (50 = 30 + 40)	**50**		**141,141,531,902**	**121,362,823,079**	**634,655,649,056**	**325,735,554,449**

TRANSIMEX CORPORATION

Form B 02a – DN/HN

CONSOLIDATED INCOME STATEMENT (continued)

	Code	Note	Third Quarter of		For the nine-month period ended	
			2026 VND	2025 VND	30.09.2026 VND	30.09.2025 VND
17. Corporate income tax ("CIT") - current	**51**		**(19,407,894,218)**	**(21,102,690,776)**	**(96,203,184,414)**	**(60,032,422,958)**
18. CIT - deferred	**52**		**2,827,294,001**	**224,146,899**	**3,740,640,877**	**1,132,736,116**
19. Net profit after tax	**60**		**124,560,931,685**	**100,484,279,202**	**542,193,105,519**	**266,835,867,607**
20. Owners of the parent company	**61**		113,459,458,395	92,453,942,683	514,824,871,629	260,591,119,576
21. Non-controlling interests	**62**		11,101,473,290	8,030,336,519	27,368,233,891	6,244,748,032
22. Basic earnings per share	**70**		**657**	**457**	**2,966**	**1,539**
23. Diluted earnings per share	**71**		657	457	2,966	1,539

Approved, October 29, 2026

Nguyen Thi Thanh Ha	Nguyen Hong Kim Chi	Le Duy Hiep
Preparer	Accountant in charge	General Director

TRANSIMEX CORPORATION

B 03a – DN/HN

CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)

Items	Code	Note	9-month period ending on 30.09.2026 VND	30.09.2025 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net accounting profit before tax	**01**		**634,655,649,056**	**325,735,554,450**
2. Adjustments for the items:				
Depreciation and goodwill allocation	02		195,544,104,458	165,680,403,322
Provisions	03		9,584,268,113	709,233,763
Unrealised foreign exchange losses/(gains)	04		(2,753,032,175)	9,872,061,769
Profits from investing activities	05		(509,880,973,537)	(201,078,675,708)
Interest expense and bond issuance fee	06		146,882,797,998	114,762,524,404
Other adjustments	07		-	-
3. Operating profit before changes in working capital	**08**		**474,032,813,913**	**415,681,102,000**
Increase, decrease in receivables	09		(26,845,807,757)	(64,272,478,758)
Increase, decrease in inventories	10		7,124,536,279	741,598,918
Increase, decrease in payables	11		42,031,689,542	16,749,410,985
Increase, decrease in prepaid expenses	12		(278,962,895,045)	21,400,197,306
Increase, decrease in trading securities	13		(35,821,312,571)	(30,830,285,498)
Interest paid	14		(132,098,572,791)	(149,630,189,288)
CIT paid	15		(64,360,165,050)	(70,280,179,096)
Other receipts from operating activities	16		30,745,343,192	-
Other payments on operating activities	17		(6,213,231,965)	(12,718,093,917)
Net cash inflows from operating activities	**20**		**9,632,397,747**	**126,841,082,652**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets	21		(619,591,059,577)	(166,113,089,186)
2. Proceeds from disposals of fixed assets	22		413,869,460,517	16,362,398,067
3. Loans granted	23		(915,602,904,110)	(381,834,170,533)
4. Collection of loans	24		721,111,504,110	534,322,006,438
5. Investments in subsidiaries and associate	25		(36,696,646,770)	(19,786,666,272)
6. Proceeds from divestment in other entities	26		6,733,337,700	4,858,000,000
7. Dividends and interest received	27		121,187,099,745	99,633,652,333
Net cash (outflows)/inflows from investing activities	**30**		**(308,989,208,385)**	**87,442,130,847**

TRANSIMEX CORPORATION

B 03a – DN/HN

CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)

Item	Code	Note	9-month period ending on 30.09.2026 VND	30.09.2025 VND
CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares	31		8,684,901,660	-
2. Payments for share returns and repurchases	32		-	-
3. Proceeds from borrowings	33		1,831,491,525,663	576,666,022,844
4. Repayments of borrowings	34		(1,592,873,779,125)	(785,172,239,423)
5. Finance lease principal repayments	35		-	(35,628,236,899)
6. Dividends paid to owners	36		(58,993,008,223)	(1,049,702,627)
Net cash (outflows)/inflows from financing activities	**40**		**188,309,639,975**	**(245,184,156,105)**
Net decrease in cash and cash equivalents	**50**		**(111,047,170,663)**	**(30,900,942,606)**
Cash and cash exchangeable at beginning of year	**60**	3	**489,229,783,577**	**481,851,155,868**
Effect of foreign exchange differences	61		(340,051,437)	761,173,184
Cash and cash exchangeable at end of year	**70**	3	**377,842,561,477**	**451,711,386,446**

Approved, October 29, 2026

Nguyen Thi Thanh Ha	Nguyen Hong Kim Chi	Le Duy Hiep
Preparer	Accountant in charge	General Director

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SECOND QUARTER PERIOD ENDED 30 SEPTEMBER 2026

1 GENERAL INFORMATION

Transimex Corporation ("the Company") is a joint stock company established in SR Vietnam pursuant to Enterprise Registration Certificate No. 0301874259 dated 3 December 1999 which was initially issued by the Department of Planning and Investment of Ho Chi Minh City and the latest 43th amended Enterprise Registration Certificate dated 19 May 2026.

Details of the owners' capital contribution are presented in Note 15.

The Company's shares are listed on the Ho Chi Minh City Stock Exchange with the stock trading code TMS.

The principal activity of the Group include acting as a freight forwarding and transportation agent for import and export goods via sea, air, and land; providing bonded warehouse services, CFS (Container Freight Station) services for consolidating less-than-container-load cargo, and ICD (Inland Container Depot) services; operating warehouses, cargo handling, storage and transshipment of import and export goods, customs clearance services; acting as a shipping agent and maritime broker for domestic and international vessels; and providing office leasing and air ticket agency services.

The normal business cycle of the Company is 12 months.

The Company's business activities are not affected by seasonality.

The corresponding figures for the previous accounting period are comparable with those for the current accounting period.

As at 30 September 2026, the Group had 1341 employees (as at 31 December 2025: 1266 employees).

As at 30 September 2026 and 31 December 2025, the Group had 14 direct subsidiaries, 6 indirect subsidiaries, 5 direct associates and 1 direct joint venture. The details are as follows:

1 GENERAL INFORMATION (continued)

No.	Name	Principal acitvities	Place of incorporation and operation	30.09.2026		31.12.2025	
				Percentage of voting rights %	Percentage of ownership %	Percentage of voting rights %	Percentage of ownership %
	Direct subsidiaries						
1	Transimex Hi-Tech Logistics Joint Stock Company ("SHTL")	Warehouse Services	Ho Chi Minh City	99.51	99.51	99.48	99.48
2	MIPEC Port Joint Stock Company ("MIPEC")	Port Services	Hai Phong City	53.32	45.02	53.32	45.01
3	Vinafreight Joint Stock Company ("VNF")	International Freight Forwarding	Ho Chi Minh City	61.05	61.05	61.05	61.05
4	AP Supply Chain Joint Stock Company (APS)	Logistics services	Ho Chi Minh City	99.99	99.99	99.99	99.99
5	Thang Long Logistics Services Joint Stock Company ("TLL")	Logistics services	Hung Yen Province	73.27	64.32	71.39	62.44
6	Transimex Property Company Limited ("BDS")	Office Rental Services	Ho Chi Minh City	100.00	100.00	100.00	100.00
7	Transimex Port Joint Stock Company ("TMS Port")	Port Services	Ho Chi Minh City	99.99	99.99	99.99	99.99
8	Transimex Logistics Joint Stock Company ("TOT")	Logistics services	Ho Chi Minh City	82.29	82.29	82.29	82.29
9	Transport and Trade Services Joint Stock Company ("TJC")	Logistics services	Hai Phong City	57.73	57.73	57.73	57.73
10	Long An Logistics Joint Stock Company ("LAL")	Logistics services	Tay Ninh Province	99.99	99.99	99.99	99.99
11	Vinh Loc Logistics Joint Stock Company ("VLL")	Logistics services	Ho Chi Minh City	64.50	56.71	64.50	56.70
12	Transimex Shipping Joint Stock Company ("TSP")	Logistics services	Hai Phong City	99.93	99.93	99.93	99.93
13	Vina Trans Da Nang ("VMT")	Cargo Transportation	Da Nang City	50.38	39.51	50.38	39.51
14	Transimex Distribution Center Company Limited ("DC")	Transport and warehousing services	Ho Chi Minh City	100.00	100.00	100.00	100.00
	Indirect subsidiaries						
1	Transimex Hi Tech Park Logistics Co., Ltd ("SHTP")	Transport and warehousing services	Ho Chi Minh City	100.00	99.51	100.00	99.48
2	Vector International Aviation Service Co., Ltd	Cargo Transportation Services	Ho Chi Minh City	90.00	54.94	90.00	54.94
3	Vietway Development and Trading Investment Company Limited ("Vietway") (iv)	Cargo Transportation Services	Ho Chi Minh City	94.90	54.94	94.90	54.94
4	Sfs Viet Nam Global Logistics Company Limited	Freight Forwarding Services	Ho Chi Minh City	100.00	61.05	100.00	61.05
5	Xue Hang Vietnam Logistics Company Limited	Freight Forwarding Services	Ho Chi Minh City	51.00	28.02	51.00	28.02
6	Long An Investment Single-Member Limited Liability Company ("LAI")	Warehouse Services	Tay Ninh Province	100.00	99.51	100.00	99.48

1 GENERAL INFORMATION (continued)

Nos.	Name	Principal acitvities	Place of incorporation and operation	30.9.2026		31.12.2025	
				Percentage of voting rights %	Percentage of ownership %	Percentage of voting rights %	Percentage of ownership %
	Direct associates						
1	Cho Lon Investment and Import-Export Corporation ("CLX")	Trading and Services	Ho Chi Minh City	28.11	28.11	28.11	28.11
2	The Van Cargoes and Foreign Trade Logistics Joint Stock Company ("VNT")	Freight Forwarding Services	Ha Noi City	47.79	38.06	47.27	37.57
3	Hai An Container Transport Company Limited ("HACT")	Coastal and Ocean Shipping	Hai Phong City	20.00	20.00	20.00	20.00
4	Special Aquatic Products Joint Stock Company ("SPV")	Manufacturing and Trading	Ho Chi Minh City	31.06	31.06	22.62	22.62
5	Vinh Loc Industrial Parks Power JSC ("Vinh Loc")	Manufacturing and Trading	Tay Ninh Province	20.00	20.00	20.00	20.00
	Direct joint venture						
1	Nippon Express (Vietnam) Company Limited ("Nippon")	Transportation services	Ho Chi Minh City	50.00	50.00	50.00	50.00

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basic of preparation of consolidated financial statements

The consolidated financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements. The consolidated financial statements have been prepared under the historical cost convention.

The Company applies Circular No. 43/2026/TT-BTC issued on April 20, 2026, amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2024. Therefore, the opening balances as of January 1, 2026 have been reclassified and rearranged to conform to the new reporting format.

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

The consolidated financial statements in the Vietnamese language are the official statutory consolidated financial statements of the Group. The consolidated financial statements in the English language have been translated from the Vietnamese version.

2.2 Fiscal year

The Company's fiscal year is from 1 January to 31 December.

The consolidated financial statements have been prepared for the accounting period from 1 January to 30 September.

2.3 Currency

The consolidated financial statements are measured and presented in the Vietnamese Dong ("VND" or "Dong"), which is the Company's accounting currency.

2.4 Exchange rates

Transactions arising in foreign currencies are translated at the exchange rates prevailing at the transaction dates. Foreign exchange differences arising from these translations are recognised in the consolidated income statement.

Monetary assets and liabilities denominated in foreign currencies at the consolidated balance sheet date are respectively translated at the buying and selling exchange rates at the consolidated balance sheet date of the commercial banks with which the Group regularly transacts. Foreign currencies deposited in banks at the consolidated balance sheet date are translated at the buying exchange rate of the commercial banks where the Group opens its foreign currency accounts. Foreign exchange differences arising from these translations are recognised in the consolidated income statement.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.5 Basis of consolidation

Subsidiaries

Subsidiaries are all entities over which the Group has the power to govern the financial and operating policies in order to gain future benefits from their activities generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Group controls another entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.

The purchase method of accounting is used to account for the acquisition of subsidiaries by the Group. The cost of an acquisition is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the acquisition. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date, irrespective of the extent of any non-controlling interest. The excess of the cost of acquisition over the fair value of the Group's share of the identifiable net assets acquired is recorded as goodwill. If the cost of acquisition is less than the fair value of the net assets of the subsidiary acquired, the difference is recognised directly in the consolidated income statement.

In a multi-phase acquisition, when determining goodwill or bargain purchase, the consideration is the sum of the total consideration on the date of acquiring control and previous considerations remeasured to fair value on the date of control acquisition.

Inter-company transactions, balances and unrealised gains and losses on transactions between group companies are eliminated.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group. The financial statements of the subsidiaries are prepared for the same accounting period of the Group for the consolidation purpose. If there are differences in end dates, the gap must not exceed 3 months. Adjustments are made to reflect impacts of significant transactions and events occurring between the end dates of the subsidiaries' accounting period and that of the Group's. The length of the reporting period and differences in reporting date must be consistent between periods.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.5 Basis of consolidation (continued)

Acquisition of a subsidiary that does not constitute a business

At the acquisition date, the Group will assess whether the acquisition of the subsidiary constitutes a business combination. The transaction is considered a business combination if the subsidiary has operating activities integral to the assets acquired.

If the acquisition of the subsidiary is determined not to be a business combination, the transaction is accounted for as an acquisition of a group of assets and liabilities. The cost of the acquisition is allocated to the identifiable assets and liabilities within that group based on their respective fair values at the acquisition date, and no goodwill is recognised. These identifiable assets and liabilities are then accounted for similarly and presented within the Group's corresponding asset and liability classifications.

Non-controlling transactions and interest

Non-controlling interests ("NCI") are measured at their proportionate share of the acquiree's identifiable net assets at date of acquisition.

Transactions leading to the change in the Group's ownership interest that does not result in a loss of control is accounted for as a transaction with owners. The difference between the change in the Group's share of net assets of the subsidiary and any consideration paid or received from divestment of the Group's interest in the subsidiary is recorded directly in the undistributed earnings under equity.

Transactions leading to the change in the Group's ownership interest that results in a loss of control, the difference between the Group's share in the net assets of the subsidiary and the net proceeds from divestment is recognised in the consolidated income statement. The retained interest in the entity will be accounted for as either an investment in another entity or an investment to be accounted for as equity since the divestment date.

Joint ventures and associates

A joint venture is a contractual agreement by two or more parties to jointly conduct an economic activity, which is jointly controlled by the joint venture capital partners. Associates are investments that the Group has significant influence but not control over and the Group would generally have from 20% to less than 50% of the voting rights of the investee.

Investments in joint ventures and associates are accounted for using the equity method of accounting and are initially recognised at cost. The Group's investment in joint ventures and associates includes goodwill identified on acquisition, net of any accumulated impairment loss. Subsequently, the Group's share of the post-acquisition profits or losses of its joint ventures and those of its associates is recognised in the consolidated income statement increase or decrease to the carrying amount of the investment. Dividends or profits distributed from the joint ventures and associates must be accounted for as a reduction in the carrying value of the investment.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.5 Basis of consolidation (continued)

Joint ventures and associates (continued)

Additionally, adjustments to the carrying value of the investment must also be made when the Group's interest changes due to changes in the equity of the investee that are not reflected in the investee's profit or loss for the accounting period. If the Group's share of losses in a joint venture or associate equals or exceeds the carrying amount of the investment, the Group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the joint venture or associate.

Accounting policies of joint ventures and associates have been changed where necessary to ensure consistency with the policies adopted by the Group.

Unrealised gains and losses on transactions between the Group and its joint ventures and associates are eliminated to the extent of the Group's interest in the joint ventures and associates.

2.6 Goodwill

Goodwill represents the excess of the cost of an acquisition over the fair value of the Group's share of the net identifiable assets of the acquired subsidiary or associate at the date of acquisition. Goodwill on acquisitions of subsidiaries is recognised as an asset and is amortised on a straight-line basis over its estimated period of benefit but not exceeding a period of 10 years.

Goodwill on acquisitions of investments in joint ventures and associates is included in the carrying amount of the investments at the date of acquisition. The Group does not amortise this goodwill.

On disposal of the investments in subsidiaries or joint ventures and associates, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on the disposal.

Goodwill is carried at cost less accumulated amortisation and is tested annually for impairment. If there is evidence that the impairment during the period is higher than the annual goodwill charge, the Group records the impairment immediately in the accounting period.

2.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks, cash in transit and other short-term investments with an original maturity of three months or less.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.8 Receivables

Receivables represent trade receivables from customers arising from rendering of services or non-trade receivables from others and are stated at cost. Provision for doubtful debts is made for each outstanding amount based on overdue days in payment according to the initial payment commitment (exclusive of the payment rescheduling between parties), or based on the estimated loss that may arise. The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of general and administrative expenses in the period. Bad debts are written off when identified as uncollectible.

Receivables are classified into long-term and short-term receivables on the consolidated balance sheet based on the remaining period from the consolidated balance sheet date to the maturity date.

2.9 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the weighted average method and includes all costs of purchase, costs of conversion and other directly-related costs incurred in bringing the inventories to their present location and condition. In the case of manufactured products, cost includes all direct expenditure and production overheads based on normal levels of operating activity. Net realisable value is the estimated selling price in the normal course of business, less the estimated costs of completion and selling expenses.

The Group applies the perpetual system for inventories.

Provision is made, when necessary, for obsolete, slow-moving and defective inventory items. The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of cost of goods sold in the period.

2.10 Investments

(a) Trading securities

Trading securities are securities and other financial instruments, which are held for trading to earn profits.

Trading securities are initially recorded at historical cost including cost of acquisition and any expenditure that is directly attributable to the acquisition. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end. The provision for diminution in value of trading securities is made when their carrying value is higher than their market value. Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.10 Investments (continued)

(a) Trading securities (continued)

The Group recognises trading securities when it has ownership of the assets, specifically as follows:

- Listed securities are recognised at the time of order matching; and
- Unlisted securities are recognised at the time when official ownership is established in accordance with regulations

Profit or loss from liquidation or disposal of trading securities is recognised in the income statement. The costs of trading securities disposed are determined by using the moving weighted average method.

(b) Investments held to maturity

Investments held to maturity are investments which the Group has a positive intention and ability to hold until maturity. Investments held to maturity include term deposits at banks. Those investments are initially accounted for at cost. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

Provision for diminution in value of investments held to maturity is made when there is evidence that the investment is uncollectible in whole or in part. Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Investments held to maturity are classified into short-term and long-term investments held to maturity on the consolidated balance sheet based on the remaining period from the consolidated balance sheet date to the maturity date.

(c) Investments in associates and joint venture

Investments in associates and joint ventures are accounted for using the equity method when preparing the consolidated financial statements

(d) Investments in other entities

Investments in other entities are investments in equity instruments of other entities without controlling rights or co-controlling rights, or without significant influence over the investee. These investments are accounted for initially at cost. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

Provision for investments in other entities is calculated based on market value if market value can be determined reliably. If market value cannot be determined reliably, the provision is calculated similarly to provision for investments in subsidiaries, associates and joint venture.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.10 Investments (continued)

(d) Investments in other entities

Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

2.11 Lendings

Lendings are lendings granted for the earning interest under agreements among parties but not for being traded as securities.

Lendings are initially recognised at cost. Subsequently, the Board of Management reviews all outstanding amounts to determine the amount of provision to recognise at the period end. Provision for doubtful lendings is made for each lending based on overdue days in payment of principals according to the initial payment commitment (exclusive of the payment rescheduling between parties) or based on the estimated loss that may arise. Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Lendings are classified into short-term and long-term lendings on the consolidated balance sheet based on the remaining term of the lendings as at the consolidated balance sheet date.

2.12 Fixed assets

Tangible fixed assets and intangible fixed assets

Fixed assets are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the consolidated income statement when incurred in the period.

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line basis so as to write off the depreciable amount of the fixed assets over their estimated useful lives. The estimated useful lives of each asset class are as follows:

Plant and buildings	5 - 30 years
Machinery	5 - 7 years
Motor vehicles	4 - 20 years
Office equipment	3 - 15 years
Others	3 - 6 years
Computer software	3 - 6 years

Land use rights comprise of land use rights acquired in a legitimate transfer and which land use right certificates are granted. Undefinite land use rights are stated at costs and no amortisation.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.12 Fixed assets (continued)

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the consolidated income statement.

Construction in progress

Construction in progress represents the cost of assets in the course of installation or construction for production, rental or administrative purposes, or for purposes not yet determined, which are recorded at cost and are comprised of such necessary costs to construct, repair and maintain, upgrade, renew or equip the projects with technologies. Depreciation of these assets, on the same basis as other fixed assets, commences when they are ready for their intended use.

2.13 Leased assets

Leases of property, plant and equipment where the lessor has transferred the ownership at the end of the lease period, and transferred substantially the risks and rewards, are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of leased assets or the present value of the minimum lease payments.

2.14 Investment properties

The historical cost of an investment property represents the amount of cash or cash equivalents paid or the fair value of another consideration given to acquire the investment property at the time of its acquisition or completion of construction. Expenditure incurred subsequently which has resulted in an increase in the expected future economic benefits from the use of investment properties can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the consolidated income statement when incurred in the period.

Depreciation and amortisation

Investment properties held for lease are depreciated on straight-line basis to write off the depreciable amount of the assets over their estimated useful lives. The estimated useful lives of each asset class are as follows:

Land use rights	20 – 30 years

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of investment properties and are recognised as income or expense in the consolidated income statement.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.15 Prepaid expenses

Prepaid expenses include short-term and long-term prepayments on the consolidated balance sheet. Short-term prepaid expenses represent prepayments for services; or tools that do not meet the recognition criteria for fixed assets for a period not exceeding 12 months or a business cycle from the date of prepayment. Long-term prepaid expenses represent prepayments for services; or tools, which do not meet the recognition criteria for fixed assets for a period exceeding 12 months or more than one business cycle from the date of prepayment. Prepaid expenses are recorded at historical cost and allocated on a straight-line basis over their estimated useful lives.

Prepayments for land rental contracts which are effective after the effective date of the land law 2003 (ie. 1 July 2004) or which land use right certificates are not granted are recorded as prepaid expenses and allocated using the straight-line method over the prepaid lease term.

2.16 Payables

Classifications of payables are based on their nature as follows:

- Trade accounts payable are trade payables arising from purchases of goods and services; and
- Other payables are non-trade payables and payables not relating to purchases of goods and services.

Payables are classified into short-term and long-term payables on the consolidated balance sheet based on the remaining period from the consolidated balance sheet date to the maturity date.

2.17 Borrowings

Borrowings include borrowings from banks and related parties.

Borrowings are classified into short-term and long-term borrowings on the consolidated balance sheet based on the remaining period from the consolidated balance sheet date to the maturity date.

Borrowing costs that are directly attributable to the construction or production of any qualifying assets are capitalised during the period of time that is required to complete and prepare the asset for its intended use. In respect of general-purpose borrowings, a portion of which is used for the purpose of construction or production of any qualifying assets, the Group determines the amount of borrowing costs eligible for capitalisation by applying a capitalisation rate to the weighted average expenditure on the assets. The capitalisation rate is the weighted average of the interest rates applicable to the Group's borrowings that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. Other borrowing costs are recognised in the consolidated income statement when incurred.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.18 Bonds

At initial recognition, bonds are measure at cost, including the proceeds from issuing the bonds less the issuance costs. The issuance costs are amortised on a straight-line basis over the term of the bonds.

2.19 Accrued expenses

Accrued expenses include liabilities for goods and services received in the period but not yet paid for, due to pending invoices or insufficient records and documents. Accrued expenses are recorded as expenses in the reporting period.

2.20 Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisions are measured at the level of the expenditures expected to be required to settle the obligation. If the time value of money is material, provision will be measured at the present value using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a financial expense. Changes in the provision balance during the accounting period are recorded as an increase or decrease in operating expenses.

2.21 Unearned revenue

Unearned revenue mainly comprises the amounts that customers have paid in advance for one or many accounting periods foone or many accounting periods for rental revenue. The Group records unearned revenue for the future obligations that the Group has to fulfil. Unearned revenue is recognised as revenue in the consolidated income statement during the period to the extent that revenue recognition criteria have been met..

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.22 Capital

Owner's capital is recorded according to the actual amounts contributed and is recorded according to the par value of the shares.

Share premium is the difference between the par value and the issue price of shares and the difference between the repurchase price and re-issuing price of treasury shares.

Owners' other capital represents other capital held by the owners at the reporting date.

Treasury shares

Treasury shares bought before the effective date of the Securities Law (ie. 1 January 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 1 January 2021 will be cancelled and adjusted to reduce equity.

Undistributed earnings record the Group's results (profit) after CIT at the reporting date.

2.23 Appropriation of net profit

The Group's dividends are recognised as a liability in consolidated financial statements in the period based on the announcement date of the Board of Directors in which the dividends are approved by the General Meeting of Shareholders.

Net profit after CIT could be distributed to shareholders after approval at General Meeting of Shareholders and after appropriation to other funds in accordance with the Company's charter and Vietnamese regulations.

The Group's funds are as below:

(a) Investment and development fund

The bonus and welfare fund is appropriated from the Group's profit after CIT and subject to shareholders approval at the General Meeting of shareholders. This fund is presented as a liability on the balance sheet. This fund is used for expanding the Group's in-depth investment activities.

(b) Bonus and welfare fund

The bonus and welfare fund is appropriated from the Group's profit after CIT and subject to shareholders approval at the General Meeting of shareholders. This fund is presented as a liability on the balance sheet. This fund is used for rewarding, providing material incentives, promoting collective benefits, and enhancing employee welfare.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.24 Revenue recognition

(a) Revenue from rendering of services

Revenue from rendering of services is recognised in the consolidated income statement when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided.

Revenue from the rendering of services is only recognised when the four (4) of the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Group;
- The percentage of completion of the transaction at the consolidated balance sheet date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

(b) Interest income

Interest income is recognised in the consolidated income statement on the basis of the actual time and interest rates for each period when both (2) of the following conditions are satisfied:

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

(c) Dividends income

Income from dividends is recognised in the consolidated income statement when both (2) of the following conditions are satisfied:

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

2.25 Sales deductions

Sales deductions for sales of products, goods or rendering of services which are rendered in the period but are incurred after the consolidated balance sheet date but before the issuance of the consolidated financial statements are recorded as a deduction from the revenue of the reporting period.
Sales deductions for sales of products, goods or rendering of services which are rendered in the period but are incurred after the consolidated balance sheet date but before the issuance of the consolidated financial statements are recorded as a deduction from the revenue of the reporting

2.26 Cost of services rendered

Cost of services rendered are the cost of merchandise or services rendered during the period and recorded on the basis of matching with revenue and on a prudent basis.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.27 Financial expenses

Financial expenses are expenses incurred in the period for financial activities including expenses or losses relating to financial investment activities; interest loans, bond; financial investment provision; other financial expenses.

2.28 Selling expenses

Selling expenses represent expenses that are incurred in the process of providing services.

2.29 General and administration expenses

General and administration expenses represent expenses that are incurred for administrative purposes.

2.30 Current and deferred income tax

Income tax includes all income tax which is based on taxable profits. Income tax expense comprises current income tax expense and deferred income tax expense.

Current income tax is the amount of income tax payable or recoverable in respect of the current period taxable profits at the current period tax rates. Current and deferred income tax are recognised as an income or an expense and included in the profit or loss of the period, except to the extent that the income tax arises from a transaction or event which is recognised, in the same or a different period, directly in equity.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of occurrence affects neither the accounting nor the taxable profit or loss. Deferred income tax is determined at the tax rates that are expected to apply to the financial year when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the consolidated balance sheet date.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

2.31 Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Group, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Group. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Group that gives them significant influence over the Group, key management personnel, including directors of the Group and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering its relationships with each related party, the Group considers the substance of the relationships not merely the legal form.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.32 Segment reporting

A segment is a component which can be separated by the Group engaged in sales of goods or rendering of services ("business segment"), or sales of goods or rendering of services within a particular economic environment ("geographical segment"). Each segment is subject to risks and returns that are different from those of other segments. The Board of Management of the Group has determined that the business's risk and profitability are primarily influenced by differences in the types of products and services the Company. As a result, the primary segment reporting of the Group is presented in respect of the Group's business segments.

2.33 Critical accounting estimates

The preparation of consolidated financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the accounting period.

- Reduction in value of investments (Notes 2.10);
- Estimated useful life of fixed assets and investment properties (Note 2.12 and 2.14).

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

3 CASH

	Ending balance VND	Opening Balance VND
Cash on hand	3,859,085,358	3,960,408,671
Cash at bank	323,118,325,434	452,769,374,906
Cash equivalents	50,865,150,685	32,500,000,000
	377,842,561,477	**489,229,783,577**

4 FINANCIAL INVESTMENTS

(a) Trading securities

	30.09.2026			01.01.2026		
	Cost VND	Fair value VND	Provision VND	Cost VND	Fair value VND	Provision VND
Dong Nai Port Joint Stock Company ("PDN")	194,645,999,151	466,846,794,000	(3,461,879,875)	170,751,429,151	623,967,778,000	-
Vinafco Joint Stock Company ("VFC")	42,535,589,942	74,747,120,000	-	42,258,789,942	70,632,280,000	-
Da Nang Port Joint Stock Company ("CDN")	33,975,211,645	29,300,000,000	(4,675,211,645)	30,745,481,645	34,735,820,000	-
Searefico Joint Stock Company ("SRF")	13,142,539,204	12,522,290,000	(618,640,482)	9,820,608,763	9,367,250,000	(453,358,763)
Vinalink Logistics Joint Stock Company ("VNL")	4,498,874,014	5,538,198,000		6,417,346,796	8,754,408,000	-
Hiep Phuoc Industrial Park Joint Stock Company ("HPI")	43,064,500	43,800,000	-	43,064,500	54,600,000	-
Saigon Cargo Service Joint Stock Company ("SCS")	9,252,154,765	7,458,885,000	(1,793,269,764)	6,730,544,765	6,008,660,000	(539,332,390)
Others	6,107,132,500	5,432,700,000	(674,432,500)	954,822,500	923,520,000	-
	304,200,565,721	**601,889,787,000**	**(11,223,434,267)**	**267,722,088,062**	**754,444,316,000**	**(992,691,153)**

(b) Investments held to maturity

	30.09.2026		01.01.2026	
	Cost VND	Book value VND	Cost VND	Book value VND
i. Short-term - Term deposits	631,847,009,358	631,847,009,358	426,462,603,351	426,462,603,351
ii. Long-term - Term deposits	4,850,000,000	4,850,000,000	-	-

4 FINANCIAL INVESTMENTS (continued)

(c) Investments in joint venture companies, associates

	30.09.2026			01.01.2026		
	Book value using the equity method VND	Cost VND	Fair value VND	Book value using the equity method VND	Cost VND	Fair value VND
CLX	587,711,108,991	243,467,000,000		556,314,892,261	243,467,000,000	
VNT	236,444,999,158	218,658,059,111		227,995,848,968	216,365,028,371	
SPV	103,960,378,370	88,632,915,763		67,393,159,497	53,181,869,733	
HACT	308,021,806,546	40,000,000,000	(*)	261,205,533,079	40,000,000,000	(*)
Nippon	880,764,917,931	12,525,000,000	(*)	833,568,482,726	12,525,000,000	(*)
Vinh Loc	6,600,520,911	6,000,000,000	(*)	5,679,488,946	6,000,000,000	(*)
	2,123,503,731,907	**609,282,974,874**		**1,952,157,405,477**	**571,538,898,104**	

Changes in investments in joint venture companies, associates are presented as follows:

	As at 1.1.2026 VND	Increase/(decrease) in the original cost of investment VND	Dividend paid during the period VND	Profit from joint ventures and associates VND	As at 30.09.2026 VND
CLX	556,314,892,261	-	(18,260,025,000)	49,656,241,730	587,711,108,991
VNT	227,995,848,968	2,293,030,740	-	6,156,119,450	236,444,999,158
SPV	67,393,159,497	35,451,046,030	(2,465,300,000)	3,581,472,843	103,960,378,370
HACT	261,205,533,079	-	(18,000,000,000)	64,816,273,467	308,021,806,546
Nippon	833,568,482,726	-	(26,000,000,000)	73,196,435,205	880,764,917,931
Vĩnh Lộc	5,679,488,946	-	(18,260,025,000)	921,031,965	6,600,520,911
	1,952,157,405,477	**37,744,076,770**	**(64,725,325,000)**	**198,327,574,660**	**2,123,503,731,907**

4 FINANCIAL INVESTMENTS (continued)

(d) Investments in other entities

	30.09.2026			01.01.2026		
	Cost VND	Fair value VND	Provision VND	Cost VND	Fair value VND	Provision VND
Vinalink Logistics Corporation	21,839,032,654	(*)	-	28,369,800,354	(*)	-
Vietnam Japan Transportation Joint Venture Company	4,917,335,327	(*)	-	4,917,335,327	(*)	-
Kintetsu World Express (Vietnam) Co., Ltd.	4,246,950,000	(*)	-	4,246,950,000	(*)	-
Others	726,201,160	(*)	-	726,201,160	(*)	-
	31,729,519,141	**-**	**-**	**38,260,286,841**	**-**	**-**

(*) As at 30 September 2026 and 31 December 2025, the Group was unable to determine the fair value of these investments for disclosure in the separate financial statements, as these investments are not quoted on the market. The fair value of these investments may differ from their carrying amounts.

5 SHORT-TERM TRADE ACCOUNTS RECEIVABLE

	Ending balance VND	Opening Balance VND
North Kinh Do One Member Company Limited	7,506,801,066	11,961,282,812
Shibusawa Logistics Vietnam Co., Ltd.	17,214,565,189	16,020,322,410
Vinfast Manufacturing and Trading Joint Stock Company	21,735,432,540	-
Others	372,823,348,690	369,804,137,070
	419,280,147,485	**397,785,742,292**

6 COSTS AWAITING ALLOCATION

(a) Short-term

	Ending balance VND	Opening Balance VND
Land lease expenses	181,189,458	2,121,166,542
Repair expenses	18,192,832,428	1,701,060,160
Tools and supplies	6,840,461,045	6,476,032,034
Insurance expenses	2,277,484,079	1,764,953,411
Others	4,662,132,339	3,589,212,947
	32,154,099,349	**15,652,425,094**

(b) Long-term

	Ending balance VND	Opening Balance VND
Maintenance dredging costs	1,842,280,962	3,026,604,444
Land lease expenses	649,837,877,607	349,769,475,725
Repair expenses	5,031,999,156	27,787,518,856
Tools and instruments	11,173,936,387	16,143,111,975
Compensation for site clearance	-	6,265,745,180
Others	2,055,708,453	7,096,620,067
	669,941,802,565	**410,089,076,247**

7 OTHER RECEIVABLES

(a) Short-term

	Ending balance Book value VND	Opening Balance Book value VND
Insurance compensation	-	30,423,143,934
Authorization to receive real estate transfer	63,599,345,689	63,598,445,689
Accrued interest income	161,937,241	4,239,650,306
Receivable from employees	100,742,027,489	71,149,882,249
Payments on behalf	18,460,704,130	36,696,840,627
Deposits and collaterals	17,180,354,231	67,120,395,711
Others	34,101,110,923	3,118,595,875
	234,245,479,703	**276,346,954,391**

(b) Long-term

	Ending balance Book value VND	Opening Balance Book value VND
Deposits	31,323,194,525	25,271,867,129
Others	4,712,482,538	-
	36,035,677,063	**25,271,867,129**

8 CONSTRUCTION IN PROGRESS

	Ending balance VND	Opening Balance VND
Warehouse project at Vinh Loc Industrial Park	57,367,717,900	37,453,117,391
APSC VSIP II-A Project	219,818,889,218	74,113,079,787
Warehouse Project at Loc An - Binh Son Industrial Park	105,200,992,375	-
Investment cost for 2 SANY STS cranes – Mipec	282,101,154,320	-
Others	41,765,051,720	36,569,073,992
	706,253,805,533	**148,135,271,170**

9 FIXED ASSETS

(a) Tangible assets

	Buildings and structures VND	Machinery VND	Vehicles VND	Office equipment VND	Others VND	Total VND
Historical cost						
As at 1 January 2026	3,051,994,341,067	1,112,873,023,941	707,435,808,292	19,925,448,342	71,223,788,979	**4,963,452,410,621**
New purchases	-	9,832,289,296	34,302,132,505	65,772,000	-	**44,200,193,801**
Transfers from construction in progress	6,769,016,550	5,345,742,578	26,179,474,474	-	3,357,640,000	**41,651,873,602**
Reclassification			(20,580,000,000)			**(20,580,000,000)**
Increase due to consolidation	-	-	2,284,871,310			**2,284,871,310**
Disposals	(5,915,949,800)	(41,472,500)	(238,711,357,849)	(443,575,000)	-	**(245,112,355,149)**
As at 30 September 2026	3,052,847,407,817	1,128,009,583,315	510,910,928,732	19,547,645,342	74,581,428,979	**4,785,896,994,185**
Accumulated depreciation						
As at 1 January 2026	798,230,548,508	229,181,056,830	276,592,170,904	15,954,759,593	47,727,553,396	**1,367,686,089,231**
Charge for the year	59,389,303,208	40,879,748,814	64,941,561,385	801,922,756	3,506,171,187	**169,518,707,350**
Reclassification						-
Increase due to consolidation	-	16,425,037,642	4,729,713,675			**21,154,751,317**
Disposals	(5,915,949,800)	(41,472,500)	(73,383,834,662)	(443,575,000)	-	**(79,784,831,962)**
As at 30 September 2026	851,703,901,916	286,444,370,786	272,879,611,302	16,313,107,349	51,233,724,583	**1,478,574,715,936**
Net book value						
As at 1 January 2025	2,253,763,792,559	883,691,967,111	430,843,637,388	3,970,688,749	23,496,235,583	**3,595,766,321,390**
As at 30 September 2026	2,201,143,505,901	841,565,212,529	238,031,317,430	3,234,537,993	23,347,704,396	**3,307,322,278,249**

9 FIXED ASSETS (continued)

(b) Intangible assets

	Land use rights VND	Patents VND	Software computer VND	Total VND
Historical cost				
As at 1 January 2026	76,915,681,581	22,946,768,089	607,500,000	**100,469,949,670**
New purchases	-	1,457,741,400	-	**1,457,741,400**
As at 30 September 2026	76,915,681,581	24,404,509,489	607,500,000	**101,927,691,070**
Accumulated amortisation				
As at 1 January 2026	-	13,621,825,878	607,500,000	**14,229,325,878**
Charge for the year	-	1,952,453,247	-	**1,952,453,247**
As at 30 September 2026	-	15,574,279,124	607,500,000	**16,181,779,124**
Net book value				
As at 1 January 2026	76,915,681,581	9,324,942,211	-	**86,240,623,792**
As at 30 September 2026	76,915,681,581	8,830,230,365	-	**85,745,911,946**

10 GOODWILL

	TLL VND	VNF VND	VMT VND	MIPEC VND	**Tổng cộng VND**
Historical cost					
As at 1 January 2026 and 30 September 2026	18,134,538,566	30,672,752,126	14,218,523,140	155,624,799,925	**218,650,613,757**
Accumulated depreciation					
As at 1 January 2026	13,600,903,927	26,838,658,113	7,109,261,570	31,124,959,986	**78,673,783,596**
Charge for the period	1,360,090,392	2,300,456,409	1,066,389,236	11,671,859,994	**16,398,796,031**
As at 30 September 2026	14,960,994,319	29,139,114,522	8,175,650,806	42,796,819,980	**95,072,579,627**
Net book value					
As at 1 January 2026	4,533,634,639	3,834,094,013	7,109,261,570	124,499,839,939	**139,976,830,161**
As at 30 September 2026	3,173,544,247	1,533,637,604	6,042,872,334	112,827,979,945	**123,578,034,130**

11 TRADE ACCOUNTS PAYABLE

	Ending balance		Opening Balance	
	Value VND	Able-to-pay amount VND	Value VND	Able-to-pay amount VND
Searefico Engineering and Construction Joint Stock Company	16,668,847,641	16,668,847,641	16,276,716,135	16,276,716,135
Saigon Newport One Member Limited Liability Corporation	12,069,109,166	12,069,109,166	17,082,566,261	17,082,566,261
Others	183,145,285,243	183,145,285,243	220,894,605,768	220,894,605,768
	211,883,242,050	**211,883,242,050**	**254,253,888,164**	**254,253,888,164**

12 TAX

	As at 1.1.2026 VND	(Receivables)/ payables during the year VND	Payments during the year VND	Net-off/ reclassification during the year VND	As at 30.09.2026 VND
a) VAT to be reclaimed					
VAT to be reclaimed	135,151,937,524	151,042,866,749	818,550,793	(98,240,520,949)	188,772,834,117
b) Tax receivables					
Foreign contractor tax	-	-	-	-	-
Personal income tax	95,128,368	(1,058,799,161)	1,671,520,638	-	707,849,845
Land tax	13,016,841,742	(17,639,943)	17,639,943	(384,509,048)	12,632,332,694
CIT	4,317,797,931	-	-	-	4,317,797,931
Others	910,438,648	184,615,860	(9,441,143)	(906,438,648)	179,174,717
	18,340,206,689	(891,823,244)	1,679,719,438	(1,290,947,696)	17,837,155,187
c) Tax payables					
Foreign contractor tax	5,351,164,362	54,332,246,142	(52,816,424,303)	-	6,866,986,201
Personal income tax	3,458,206,469	12,107,381,555	(12,116,943,844)	-	3,448,644,180
VAT payables	6,107,100,580	191,943,628,256	(96,071,405,522)	(88,171,872,046)	13,807,451,268
CIT	56,933,524,252	95,864,551,465	(64,360,165,050)	-	88,437,910,667
Land tax	14,326,655,317	2,131,383,546	-	-	16,458,038,863
Others	-	699,291,488	(699,291,488)	-	-
	86,176,650,980	357,078,482,452	(226,064,230,207)	(88,171,872,046)	129,019,031,179

13 SHORT-TERM ACCRUED EXPENSES

	Ending balance VND	Opening Balance VND
Outsourced service costs	4,932,134,438	-
Handling cargos	58,201,464,401	57,309,200,058
Warehouse rental expenses	5,851,133,242	5,694,797,286
Interest expenses	2,136,602,909	3,824,854,485
13th and bonus expenses	8,213,654,224	-
Others	30,950,721,188	13,885,604,704
	110,285,710,402	**80,714,456,533**

14 OTHER PAYABLES

(a) Short-term

	Ending balance VND	Opening Balance VND
Collection on behalf of shipping lines	193,573,439,988	168,969,722,642
Deposits and collateral	36,153,262,548	16,486,654,505
Interest expenses	22,121,785,475	4,078,856,464
Dividend payables	-	-
Others	13,133,877,504	9,821,712,762
	264,982,365,515	**199,356,946,373**

(b) Long-term

	Ending balance VND	Opening Balance VND
Deposits	21,275,698,099	18,652,092,017
	21,275,698,099	**18,652,092,017**

15 BORROWINGS

(a) Short-term borrowings

	As at 1.1.2026	Drawdowns	Repayments	Exchange differences/ allocation of bond issuance costs	Reclassification/ Timeless up to the cut-off point	As at 30.09.2026
	VND	VND	VND	VND	VND	VND
Borrowings from banks (i)	786,601,074,447	756,868,866,267	(1,093,508,156,879)	1,559,526,763	120,000,000,000	**571,521,310,59**
Bonds issued (ii)	420,000,000,000	-	(420,000,000,000)	-	-	-
Bonds issuance costs	(1,170,454,542)	-	-	1,170,454,542	-	-
Borrow from related party	-	-	-	-	-	-
Others	4,295,183,925	-	-	-	-	**4,295,183,925**
	1,209,725,803,830	**756,868,866,267**	**(1,513,508,156,879)**	**2,729,981,305**	**120,000,000,000**	**575,816,494,523**

(b) Long-term borrowings

	As at 1.1.2026	Drawdowns	Repayments	Exchange differences/ allocation of bond issuance costs	Reclassification/ Timeless up to the cut-off point	As at 30.09.2026
	VND	VND	VND	VND	VND	VND
Borrowings from banks (i)	1,236,122,462,520	587,408,371,056	(79,365,622,246)		**(120,000,000,000)**	**1,624,165,211,330**
Bonds issued (ii)		100,000,000,000		-		

15 BORROWINGS (continued)

(i) Bank borrowing (continued)

As at 30 Sep 2026, details of short-term and long-term bank borrowings are presented as follows:

	30.09.2026 VND short-term loan	30.09.2026 VND long-term loan	
Cathay United Bank	-	80,804,265,426	Long-term loan for investment purposes to implement the APSC warehouse project, subject to a base interest rate plus a margin of 1.6% per year, secured by land use rights and assets on the land.
CTBC Bank – Singapore Branch	70,606,733,730	-	An unsecured loan denominated in US dollars, under a short-term loan agreement with a limit of 12 million USD, intended for restructuring foreign debt, paying cash dividends, and supplementing working capital; the interest rate is determined by mutual agreement for each disbursement.
Shinhan Bank Vietnam Limited	104,756,347,891	64,695,514,197	Including: (i) An unsecured short-term loan for the purpose of supplementing working capital, with an interest rate determined by agreement at the time of each disbursement; (ii) A long-term, asset-backed (secured) loan for business and investment activities, subject to a base interest rate plus a margin ranging from 1.7% to 2.5% per annum.
Woori Bank Vietnam Limited	34,868,070,112	-	Unsecured loans under a short-term credit facility with a limit of 100 billion VND, intended for the supplementation of working capital, subject to a base rate plus 5% per annum, with the full amount repayable on the final maturity date in April 2027.
Vietnam Joint Stock Commercial Bank for Industry and Trade	148,000,004,454	830,089,107,546	Includes: (i) a short-term loan for working capital supplementation; and (ii) a long-term loan to finance the construction and operation of a port facility, subject to a base rate plus a margin of 2.0% per annum. These loans are secured by land use rights, ownership of housing and other assets attached to the land, property rights arising from the "Investment in the Construction and Operation of a Port on the Dinh Vu Peninsula, Hai Phong City" project, all machinery, equipment, and transport vehicles to be acquired for said project, as well as the Group's fixed assets.
Joint Stock Commercial Bank for Foreign Trade of Vietnam	34,365,934,411	363,281,330,531	Including: (i) An unsecured short-term loan intended for working capital replenishment, with an interest rate agreed upon at the time of each disbursement; and (ii) a long-term loan for the investment and development of the Long An cold storage project, bearing an interest rate equal to the base rate plus a margin of 2.0% per annum. These loans are secured by land use rights, assets attached to the land, and machinery and equipment to be acquired for the Group's Long An cold storage project.
Sumitomo Mitsui Banking Corporation, Singapore Branch	13,233,000,000	-	A short-term loan intended for the settlement of short-term liabilities arising from project investment and business operations, bearing an interest rate of 5.11% per annum, applicable for the period from January 2026 to December 2026.
Vietnam Technological and Commercial Joint Stock Bank – Ho Chi Minh City Branch	-	285,294,993,630	A long-term loan for the investment and development of the Loc An - Binh Son warehouse project. The loan term is 120 months from the date of the first disbursement, with an 18-month grace period for the principal; the final repayment date is June 25, 2036. The loan carries a fixed interest rate of 9.5% per annum for the first 12 months following the disbursement date; for the remaining years, the interest rate is the base rate plus a margin of 3.5% per annum.
Ngân hàng đại chúng TNHH Kasikorn Bank – CN TP.HCM	165,691,220,000	-	An unsecured loan, backed by a Standby Letter of Credit (SBLC) denominated in US dollars, under a short-term loan agreement with a facility limit of US$10 million; the loan is intended for the settlement of short-term payables and the restructuring of foreign debt, with interest rates determined at the time of each drawdown.
	571,521,310,598	**1,624,165,211,330**	

15 BORROWINGS (continued)

(ii) Bonds issued

The details of the bonds issued for the purpose of supplement capital for the financial investments and business activities of the Company are presented as follows:

Bond code	30.09.2026 VND	Issue date	Maturity date	Characteristics	Interest rate (%/year)	Collaterals
	100,000,000,000	03.07.2026	03.07.2029	The Issuer has the right to repurchase, and the Bondholders have the right to sell back, all or a portion of the outstanding Bonds on the date marking the completion of 02 (two) years from the Issue Date.	9.5	2,000,000 CLX shares 600,000 PDN shares 6,500,000 VNF shares
Total	**100,000,000,000**					

16 OWNERS' CAPITAL

(a) Number of shares

	30.09.2026	01.01.2026
	Ordinary shares	Ordinary shares
Number of shares registered	172,734,187	169,347,954
Number of shares issued	172,734,187	169,347,954
Number of shares repurchased	(11,619)	(11,619)
Number of existing shares in circulation	172,722,568	169,336,335

(b) Details of owners' shareholdings

	30.09.2026		01.01.2026	
	Ordinary shares	%	Ordinary shares	%
Ryobi International Logistics Vietnam Joint Stock Company	36,207,790	20.96	35,497,834	20.96
Prosper Logistics Joint Stock Company	32,187,392	18.63	29,310,189	17.31
Mr, Bui Minh Tuan	25,033,967	14.49	24,543,105	14.49
Viet Culture Services Corporation	17,734,608	10.27	17,369,671	10.19
Thien Hai Investment and Trading Company Limited	13,047,587	7.55	12,791,752	7.55
New Asia Investment Corporation	12,682,230	7.34	12,411,485	7.32
Vina Investment Corporation	12,412,177	7.19	12,168,801	7.19
Saigon Trading Corporation - One Member Limited Liability Company	5,395,903	3.12	-	-
JWD Asia Holding Private Limited	-	-	10,588,334	6.25
Others	18,032,533	10.44	14,666,783	8.74
Number of shares	**172,734,187**	**100.0**	**169,347,954**	**100.0**

(c) Movement of share capital

	Number of shares	Ordinary shares VND
As of January 1, 2025, and as of December 31, 2025	169,347,954	1,693,479,540,000
Shares issued during the period	3,386,233	33,862,330,000
As of September 30, 2026	172,734,187	1,727,341,870,000

Par value of shares: VND 10,000 per share, The Company does not have any preferred shares.

17 MOVEMENTS IN OWNERS' EQUITY

	Owners' capital VND	Share premium VND	Convertible bond option VND	Treasury stock VND	Investment and development fund VND	Others funds VND	Undistributed earnings VND	Non controlling interest VND	Total VND
As at 1 January 2026	1,693,479,540,000	557,922,786,123	-	(189,990,900)	158,721,919,506	58,798,018,556	1,514,703,392,442	1,139,738,957,143	**5,123,174,622,870**
Net profit for the year	-	-	-	-	-	-	362,070,746,439	11,389,803,831	**373,460,550,270**
Dividend paid	-	-	-	-	-	-	(169,336,335,000)	(26,205,584,294)	**(195,541,919,294)**
Appropriation to bonus and welfare fund	-	-	-	-	-	-	(3,802,290,027)	(505,415,095)	**(4,307,705,122)**
Changes in ownership interest in subsidiaries	-	-	-	-	-	-	88,527,388	(243,807,754)	**(155,280,366)**
As at January 2026	1,693,479,540,000	557,922,786,123	-	(189,990,900)	158,721,919,506	58,798,018,556	1,703,724,041,242	1,124,173,953,831	**5,296,630,268,358**
New shares issuance	-	-	12,785,711,660	-	-	-	-	-	**12,785,711,660**
Dividend by shares issued	33,862,330,000	-	-	-	-	-	(33,862,330,000)	-	-
Subsidiary distributes dividends in the form of shares	-	-	-	-	-	9,849,703,985	(11,969,060,000)	2,119,356,015	-
Reversal of investment and development fund in subsidiary company	-	-	-	-	(11,496,562,246)	-	6,637,473,372	4,859,088,874	-
Net profit for the year	-	-	-	-	-	-	514,824,871,629	27,368,233,891	**542,193,105,520**
Dividend paid	-	-	-	-	-	-	-	(68,454,876,086)	**(68,454,876,086)**
Parent company declares cash dividends	-	-	-	-	-	-	(86,361,284,000)	-	**(86,361,284,000)**
Appropriation to bonus and welfare fund	-	-	-	-	-	-	(2,557,835,262)	(652,948,841)	**(3,210,784,103)**
Others	-	-	-	-	-	-	-	1,688	**1,688**
As at 30 September 2026	1,727,341,870,000	557,922,786,123	12,785,711,660	(189,990,900)	147,225,357,260	68,647,722,541	2,090,435,876,981	1,089,412,809,372	**5,693,582,143,037**

18 EARNINGS PER SHARE

(a) Basic earnings per share

Basic earnings per share are calculated by deducting the appropriations to bonus and welfare funds and preferred share dividends from the net profit attributable to shareholders and dividing the result by the weighted average number of ordinary shares outstanding during the accounting period, adjusted for bonus shares issued during the year and treasury shares. Details are as follows:

	9-month period ending on	
	30.9.2026	**30.09.2025**
Net profit attributable to shareholders (VND)	514,824,871,629	260,591,119,576
Less amount allocated to bonus and welfare funds (VND)	(2,557,835,262)	-
	512,267,036,367	260,591,119,576
Weighted average number of ordinary shares in issue (shares)	169,337,032	169,337,032
Dividends declared in shares	3,386,233	
Basic earnings per share (VND)	2,966	1,539

(b) Diluted earnings per share

The Group does not have any potentially dilutive ordinary shares during the accounting period and as at the date of preparation of this consolidated financial statement. Therefore, diluted earnings per share are equal to basic earnings per share.

19 NET REVENUE FROM RENDERING OF SERVICES

	Current period VND	Previous period VND
Revenue		
Revenue from transport and freight forwarding services	1,760,050,479,972	1,496,149,600,590
Revenue from warehousing and storage services	499,292,637,917	462,511,844,935
Revenue from vessel operation services	167,973,284,209	123,567,892,756
Revenue from airline ticket sales services	201,565,533,477	270,299,973,475
Revenue from office leasing services	84,503,425,004	87,198,498,995
Revenue from the leasing of vessels and shipping containers	38,343,962,760	81,815,798,164
	2,751,729,323,339	**2,521,543,608,915**
Sales deductions		
Revenue from transport and freight forwarding services	(319,673,782)	(581,852,400)
Revenue from vessel operation services	(7,335,799,612)	(8,072,358,780)
Revenue from airline ticket sales services	(5,947,482,630)	(15,545,857,139)
Revenue from office leasing services	(60,155,336)	(25,396,140)
	(13,663,111,360)	**(24,225,464,459)**
Net revenue		
Revenue from transport and freight forwarding services	1,759,730,806,190	1,495,567,748,190
Revenue from warehousing and storage services	499,292,637,917	462,511,844,935
Revenue from vessel operation services	160,637,484,597	115,495,533,976
Revenue from airline ticket sales services	195,618,050,847	254,754,116,336
Revenue from office leasing services	84,443,269,668	87,173,102,855
Revenue from the leasing of vessels and shipping containers	38,343,962,760	81,815,798,164
	2,738,066,211,979	**2,497,318,144,456**

20 COST OF SERVICES RENDERED

	Current period VND	Previous period VND
Cost of sales for transport and freight forwarding services	1,569,926,170,253	1,308,821,545,065
Cost of sales for warehousing and storage services	293,202,433,529	311,574,903,644
Cost of sales for vessel operation services	101,726,361,216	91,320,101,872
Cost of sales for airline ticket sales services	194,470,276,335	253,193,079,090
Cost of sales for office leasing services	56,516,230,618	58,171,635,063
Cost of sales for vessel and container leasing services	15,679,700,970	40,954,703,198
	2,231,521,172,921	**2,064,035,967,932**

21 FINANCIAL INCOME

	Current period VND	Previous period VND
Interest income from lending and deposit	33,920,581,303	26,518,791,772
Gain on sale of investments and trading securities.	440,065,939	-
Dividend received	26,284,235,112	16,975,855,881
Loss from foreign currency translation at year-end	2,753,032,175	-
Realised foreign exchange loss	2,041,429,280	7,057,742,120
Others	1,152,940,454	30,469,512
	66,592,284,263	**50,582,859,285**

22 FINANCIAL EXPENSES

	Current period VND	Previous period VND
Interest expense from borrowing and bond	146,882,797,998	114,718,525,776
Realised foreign exchange losses	3,445,493,857	16,631,512,697
Bond issuance expense	1,170,454,542	2,352,525,267
Provision for diminution in value of investments	10,245,348,963	709,233,763
Others	4,061,275,894	699,535,093
	165,805,371,254	**135,111,332,596**

23 GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Previous period VND
Staff costs	79,242,318,920	71,125,139,846
Outside service expenses	50,741,464,449	41,846,754,135
Goodwill	16,398,796,031	16,398,796,031
Depreciation	11,472,900,601	12,322,883,372
Others	25,161,565,408	19,181,491,095
	183,017,045,409	**160,875,064,479**

Nguyen Thi Thanh Ha	Nguyen Hong Kim Chi	Le Duy Hiep
Preparer	Accountant in charge	General Director
		Approved, October 29, 2026