Mẫu số 01-A

CÔNG TY CP VIMC LOGISTICS
VIMC LOGISTICS JOINT STOCK COMPANY

Số / *No.*: 43/VLG - CBTT

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hà Nội, ngày 14 tháng 08 năm 2026
Hanoi, August 14, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH/ *PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS*

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To: Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần VIMC Logistics thực hiện công bố thông tin Báo cáo tài chính (BCTC) giữa niên độ đã soát xét năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/ *Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, VIMC Logistics Joint Stock Company hereby discloses its Reviewed Interim Financial Statements for the six-month period of 2026 to the Hanoi Stock Exchange as follows:*

1. Tên tổ chức/ *Name of organization*: CÔNG TY CỔ PHẦN VIMC LOGISTICS/ *VIMC LOGISTICS JOINT STOCK COMPANY*

- Mã chứng khoán/ *Stock code*: VLG
- Địa chỉ/ *Address*: Phòng 806, tòa nhà Ocean Park, số 1 Đào Duy Anh, phường Kim Liên, thành phố Hà Nội, Việt Nam/ *Room 806, Ocean Park Building, No.1 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Viet Nam*
- Điện thoại liên hệ/Tel: 04-35772047/48 Fax: 04-35772046
- Email: *info@vimclogistics.vn* Website: *vimclogistics.com*

2. Nội dung thông tin công bố/ *Disclosed information*:

- BCTC giữa niên độ đã soát xét năm 2026 / Reviewed Interim Financial Statements for the six-month period of 2026

☒ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statements (applicable to listed companies without subsidiaries and without dependent accounting units);*

☐ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (applicable to listed companies with subsidiaries);*

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng)/ *Combined Financial Statements (applicable to listed companies having dependent accounting units with separate accounting systems)*

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring explanation*

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC giữa niên độ đã soát xét năm 2026)/ *The auditing organization issues an opinion other than an unqualified opinion on the financial statements (applicable to the Reviewed Interim Financial Statements for the six-month period of 2026):*

☐ Có/ Yes ☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document if "Yes" is selected:*

☐ Có/ Yes ☐ Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC giữa niên độ đã soát xét năm 2026)/ *Profit after tax in the reporting period differs by 5% or more before and after audit, or changes from loss to profit or vice versa (applicable to the Reviewed Interim Financial Statements for the six-month period of 2026):*

☐ Có/ Yes ☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document if "Yes" is selected:*

☐ Có/ Yes ☐ Không/ No

+ Lợi nhuận sau thế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:*

☒ Có/ Yes ☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document if "Yes" is selected:*

☒ Có/ Yes ☐ Không/ No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Profit after tax in the reporting period is a loss, or changes from profit in the same period of the previous year to loss in this period, or vice versa:*

☐ Có/ Yes ☐ Không/ No

Văn bản giải trình trong trường hợp tích có/ *Explanatory document if "Yes" is selected:*

☐ Có/ Yes ☐ Không/ No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 14/08/2026 tại đường dẫn/ *This information was disclosed on the Company's website on August 14, 2026 at: vimclogistics.com*

Đại diện tổ chức / *For and on behalf of the Organization*
Người Ủy quyền Công bố thông tin
Authorized Person for Information Disclosure

CÔNG TY CỔ PHẦN VIMC LOGISTICS

Vũ Thị Thanh Nhàn

Tài liệu đính kèm/ Attached documents:
- Văn bản giải trình / *Explanatory Document*
- BCTC giữa niên độ đã soát xét năm 2026 / *Reviewed Interim Financial Statements for the six-month period of 2026*

VIMC LOGISTICS., JSC	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No: 159 /VLG-TCKT *Re: Explanation of Profit Discrepancies in the 2026 Semi-Annual Review Report.*	*Hanoi, August 12th 2026*

Dear : - The State Securities Commission of Vietnam

- Hanoi Stock Exchange

1- Company name: VIMC LOGISTICS JOINT STOCK COMPANY

2- Stock code: VLG

3- Head office: Room 806, Ocean Park Building, No. 1 Dao Duy Anh, Kim Lien Ward, Hanoi, Vietnam.

4- Phone number: 024-35772047/48 Fax: 024-35772046

5- Explanation of changes in business performance on the reviewed interim financial statements for the first six months of 2026 compared to the reviewed interim financial statements for the first six months of 2025 is as follows:

Unit: VND

Item	First six months of 2026	First six months of 2025	Discrepancy
(1)	*(2)*	*(3)*	*(4) = (2) - (3)*
Net profit after tax	3,817,305,580	3,418,723,301	398,582,279

Net profit after tax on the reviewed interim financial statements for the first six months of 2026 increased by VND 399 million compared to the reviewed interim financial statements for the first six months of 2025, mainly due to the following reasons:

- Gross profit from sales of merchandise and services increased by VND 1,063 million.
- Net Financial Profit decreased by VND 378 million.
- General and administrative expenses increased by VND 662 million.
- Profits from other activities increased by VND 446 million.
- Corporate income tax expenses increased by VND 71 million

In the first six months of 2026, Gross sales of merchandise and services reached VND 262,136 million *(higher than the same period in the first six months of 2025 of VND 99,312 million)*, Gross profit from sales of merchandise and services reached

VND 7,411 million *(higher than the same period in the first six months of 2025 of VND 1,063 million)*, mainly due to the increase in the production of goods and services, as well as the increase in revenue from collecting and paying on behalf of customers, in which these revenues: including local charges, lifting on/off fees, infrastructure fees, container storage charges, yard storage fees, container cleaning fees, and other port-related charges.

Financial profit decreased by VND 378 million due to lower financial revenue from deposit activities at credit institutions.

Other profits from the liquidation of fixed assets reached VND 495 million in the first six months of 2026, compared to VND 49 million in the first six months of 2025.

VIMC Logistics Joint Stock Company respectfully submits this explanation.

Recipients

- *As above,*
- *Office Archives.*

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN VIMC LOGISTICS

Dinh Thi Viet Ha

VIMC LOGISTICS JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

August 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of VIMC Logistics Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the reviewed Interim Financial Statements for the accounting period from 01 January 2026 to 30 June 2026.

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS, BOARD OF SUPERVISORS

The members of the the Board of Management, Board of General Directors, the Board of Supervisors of the Company during the first six months of 2026 and up to the date of this Report are as follows:

Board of Management

Mr. Nguyen Dinh Chung	Chairman	Appointed on 24 April 2026
Mr. Mai Le Loi	Chairman	Resigned on 24 April 2026
Mr. Luong Anh Hoang	Member	Appointed on 24 April 2026
Ms. Nguyen Thi Minh Nguyet	Member	Appointed on 24 April 2026
Ms. Duong Thu Hien	Member	
Ms. Dinh Thi Viet Ha	Member	
Mr. Phan Nhan Thao	Member	Resigned on 24 April 2026
Mr. Nguyen Quoc Cuong	Member	Resigned on 24 April 2026

Board of General Directors

Ms. Dinh Thi Viet Ha	General Director
Mr. Pham Ba Ngan	Deputy General Director
Ms. Tran Thi Loan	Deputy General Director

Board of Supervisors

Ms. Nguyen Thi Hang	Head of the Board of Supervisors
Ms. Nguyen Thi Ha Trang	Member
Ms. Vu Lan Phuong	Member

Chief Accountant

Ms. Vu Doan Tuyet Ngan	Person in charge of accounting

The legal representative of the Company during the first six months of 2026 and as at the date of this report is Ms. Dinh Thi Viet Ha – General Director.

THE AUDITOR

The accompanying financial statements have been reviewed by UHY Auditing and Consulting Company Limited.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONT'D)

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Company is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the interim financial position of the Company as at 30 June 2026, and of its results of operations and cash flows for the accounting period from 1 January 2026 to 30 June 2026. In preparing these interim financial statements converted into Vietnam Dong, The Board of General Directors is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern;
- Design and implement an effective system of internal control to ensure preparation and fair presentation of the financial statements and to mitigate the risks of material misstatement due to fraud or error.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim financial statements.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim financial position of the Company and for ensuring that the financial statements of the Company comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of interim financial statements. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Board of General Directors,

M.S.D.N: 0102345275 C.T.C.P
CÔNG TY CỔ PHẦN VIMC LOGISTICS
P. KIM LIÊN - T.P HÀ NỘI

Dinh Thi Viet Ha
General Director
Hanoi, 12 August 2026

UHY
Connect to possibility

UHY AUDITING AND CONSULTING COMPANY LIMITED
5th Floor, B2 Tower, Roman Plaza, To Huu Road,
Dai Mo Ward, Hanoi, Vietnam
T : +84 24 5678 3999
E : uhy-info@uhy.vn
uhy.vn

No.: 877/2026/UHY - BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

On the financial statements of VIMC Logistics Joint Stock Company
For the period from 01 January 2026 to 30 June 2026

To: **Shareholders,**
Board of Management and Board of General Directors
VIMC Logistics Joint Stock Company

We have reviewed the accompanying Interim Financial Statements of VIMC Logistics Joint Stock Company (hereinafter referred to as the "Company"), prepared on 12 August 2026 and set out on pages 6 to 41. These Interim Financial Statements comprise the Interim Statement of Financial Position as at 30 June 2026, together with the Interim Income Statement, the Interim Statement of Cash Flow and the Notes to the Interim Financial Statements for the accounting period from 01 January 2026 to 30 June 2026.

Responsibilities of the Board of General Directors

The Board of General Directors of the Company is responsible for the preparation and fair presentation of the Company's interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of financial statements, and for such internal control as the Board of General Directors determines is necessary to enable the preparation and fair presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with the 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 Statements 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.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONT'D)

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not present fairly, in all material respects, the interim financial position of Royal International Corporation as at 30 June 2026, and its interim results of operations and interim cash flows for the accounting period from 01 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the relevant legal requirements on the preparation and presentation of Interim Financial Statements.

Nguyen Van Hai
Audit Director
Auditor's Practicing Certificate No. 1395-2023-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	Closing balance (VND)	Opening balance (VND)
CURRENT ASSETS	**100**		**226,578,357,247**	**210,374,071,924**
Cash and cash equivalents	**110**	5	**13,495,090,839**	**32,246,306,208**
Cash	111		13,495,090,839	32,246,306,208
Short-term financial investments	**120**	8	**13,439,671,145**	**14,612,871,232**
Held-to-maturity investments	123		13,439,671,145	14,612,871,232
Current accounts receivable	**130**		**184,414,496,057**	**155,293,296,510**
Short-term trade receivables	131	9	136,202,816,162	107,026,651,759
Short-term advances to suppliers	132	6	4,587,451,255	5,695,487,792
Other short-term receivables	135	10	54,288,392,847	53,967,971,166
Provision for doubtful short-term receivables	136	9;11	(10,664,164,207)	(11,396,814,207)
Other short-term assets	**160**		**15,229,099,206**	**8,221,597,974**
Short-term prepaid expenses	161	7	422,237,807	236,289,668
Value-added tax deductible	162		14,745,597,825	7,812,772,890
Tax and other receivables from the State budget	163	17	61,263,574	172,535,416
NON-CURRENT ASSETS	**200**		**60,936,386,639**	**62,564,222,372**
Long-term receivables	**210**		11,856,579,104	11,856,579,104
Long-term loan receivables	215	10	11,856,579,104	11,856,579,104
Fixed assets	**220**		**34,827,681,295**	**36,946,621,597**
Tangible fixed assets	221	12	34,827,681,295	36,946,621,597
- Cost	*222*		*113,057,526,814*	*117,288,102,522*
- Accumulated depreciation	*223*		*(78,229,845,519)*	*(80,341,480,925)*
Long-term assets in progress	**250**	13	**1,241,512,034**	**1,241,512,034**
Construction in progress	252		1,241,512,034	1,241,512,034
Long-term financial investments	**260**	8	**11,432,820,000**	**11,432,820,000**
Investments in associates, jointly controlled entities	262		11,432,820,000	11,432,820,000
Investment in other entities	263		1,000,000,000	1,000,000,000
Provision for long-term investments	264		(1,000,000,000)	(1,000,000,000)
Other long-term assets	**270**		**1,577,794,206**	**1,086,689,637**
Long-term prepaid expenses	271	7	1,577,794,206	1,086,689,637
TOTAL ASSETS	**280**		**287,514,743,886**	**272,938,294,296**

INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Codes	Notes	Closing balance (VND)	Opening balance (VND)
LIABILITIES	**300**		**122,382,952,985**	**105,146,166,131**
Current liabilities	**310**		**122,382,952,985**	**105,146,166,131**
Short-term trade payables	311	14	102,300,775,433	92,171,630,095
Short-term advances from customers	312	15	775,968,112	2,003,280,841
Dividends and profit payable	313	16	8,612,666,662	4,643,187,662
Tax and other payables to the State budget	314	17	639,065,566	687,705,514
Payables to employees	315		1,773,742,475	1,509,899,529
Short-term accrued expenses	316	18	2,720,451,901	503,738,243
Short-term deferred revenue	319		54,000,000	-
Other short-term payables	320	19	3,826,943,649	3,583,383,900
Bonus and welfare fund	323	20	1,679,339,187	43,340,347
OWNER'S EQUITY	**400**	**21**	**165,131,790,901**	**167,792,128,165**
Share capital	411		142,121,300,000	142,121,300,000
- Shares with voting rights	*411a*		*142,121,300,000*	*142,121,300,000*
Treasury shares	415		(500,000,000)	(500,000,000)
Development investment fund	418		19,693,185,321	19,693,185,321
Retained earnings	420		3,817,305,580	6,477,642,844
- Retained earnings for the current period	*420b*		3,817,305,580	6,477,642,844
TOTAL RESOURCES	**440**		**287,514,743,886**	**272,938,294,296**

Approved, 12 August 2026

M.S.D.N: 0102345275 - C.T.C.P
CÔNG TY CỔ PHẦN VIMC LOGISTICS
P. KIM LIÊN - T.P HÀ NỘI

Nguyen Thi Tam Preparer	Vu Doan Tuyet Ngan Person in charge of accounting	Dinh Thi Viet Ha General Director

INTERIM INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
Gross revenue from goods sold and services rendered	01	23	262,135,606,193	162,823,253,390
Deductions	02		-	-
Net revenue from goods sold and services rendered	10		262,135,606,193	162,823,253,390
Cost of sales	11	24	254,724,218,580	156,475,012,686
Gross profit from goods sold and services rendered	**20**		**7,411,387,613**	**6,348,240,704**
Financial income	22	25	740,020,798	1,113,438,543
Financial expenses	23	26	20,694,068	16,583,604
General and administrative expenses	26	27	3,962,197,250	3,300,531,788
Net profits/(loss) from operating activities	**30**		**4,168,517,093**	**4,144,563,855**
Other income	31	29	499,632,321	49,286,000
Other expenses	32		4,500,000	-
Other profit/(loss)	**40**		**495,132,321**	**49,286,000**
Accounting profit/(loss) before tax	**50**		**4,663,649,414**	**4,193,849,855**
Current corporate income tax expense	51	30	846,343,834	775,126,554
Net profit/(loss) after tax	**60**		**3,817,305,580**	**3,418,723,301**
Net profit/(loss) after tax attributable to shareholders	61		3,817,305,580	3,418,723,301
Basic earnings per share	**70**	**31**	**270**	**241**
Diluted earnings per share	**71**	**31**	**270**	**241**

Approved, 12 Agust 2026

M.S.D.N: 0102345275 - C.T.C.P
CÔNG TY CỔ PHẦN VIMC LOGISTICS
P. KIM LIÊN - T.P HÀ NỘI

Nguyen Thi Tam	Vu Doan Tuyet Ngan	Dinh Thi Viet Ha
Preparer	Person in charge of accounting	General Director

INTERIM STATEMENT OF CASH FLOW

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
I. Cash flows from operating activities				
Profit before tax	01		**4,663,649,414**	**4,193,849,855**
Adjustments for:				
Depreciation and amortization	02		2,118,940,302	2,146,070,970
Provisions	03		(732,650,000)	(457,131,676)
Foreign exchange (gains)/losses arisen from revaluation of monetary accounts denominated in foreign currency	04		17,404,392	(8,943,995)
Gains (losses) on investing activities	05		(1,180,859,263)	(1,150,689,503)
Operating profit before movements in working capital	*8*		**4,886,484,845**	**4,723,155,651**
(Increase)/decrease in receivables	09		(35,210,304,164)	(62,023,116,376)
Increase/(decrease) in payables (excluding interest, corporate income tax)	11		11,676,767,301	41,689,520,312
(Increase)/decrease in prepaid expenses	12		(677,052,708)	(250,245,400)
Corporate income tax paid	15		(901,204,290)	(4,695,361,955)
Other cash inflows for operating activities	16		128,459,653	32,500,000
Other cash outflows for operating activities	17		(721,464,657)	(3,386,233,513)
Net cash flows from operating activities	***20***		**(20,818,314,020)**	**(23,909,781,281)**
II. Cash flows from investing activities				
Proceeds from disposals of fixed assets and other long-term assets	22		499,632,321	50,000,000
Loans and purchase of debt instruments from other entities	23		(13,000,000,000)	(37,000,000,000)
Collection of loans and repurchase of debt instruments of other entities	24		14,000,000,000	48,000,000,000
Interest and dividend received	27		854,427,029	1,356,744,709
Net cash flows from investing activities	***30***		**2,354,059,350**	**12,406,744,709**
III. Cash flows from financing activities				
Dividends and profits paid to owners	36		(279,160,000)	(87,290,000)
Net cash flows from investing activities	***40***		(279,160,000)	(87,290,000)
Net cash flows during the period	**50**		**(18,743,414,670)**	**(11,590,326,572)**
Opening balance of cash and cash equivalents	**60**		**32,246,306,208**	**22,293,825,286**
Impacts of exchange rate fluctuations	61		(7,800,699)	10,373,521
Closing balance of cash and cash equivalents	**70**		**13,495,090,839**	**10,713,872,235**

Approved, 12 Agust 2026

M.S.D.N: 0102345275 C.T.C.P CÔNG TY CỔ PHẦN VIMC LOGISTICS P. KIM LIÊN - T.P HÀ NỘI

Nguyen Thi Tam **Preparer**	**Vu Doan Tuyet Ngan** **Person in charge of accounting**	**Dinh Thi Viet Ha** **General Director**

1. COMPANY OVERVIEW

Ownership structure

VIMC Logistics Joint Stock Company is a member of Vietnam Maritime Corporation JSC. According to the Resolution of the General Meeting of Shareholders No. 01/2021/NQ-DHDCD dated 27 April 2021 of Vinalines Logistics – Vietnam Joint Stock Company, the General Meeting of Shareholders approved the renaming and logo change of the Company to VIMC Logistics Joint Stock Company. The Company operates under the Business Registration Certificate No. 0102345275, initially issued on 12 August 2007 by Hanoi Authority of Planning and Investment, with the 18^{th} amendment on 18 May 2026.

The company's head office is located at Room 806, Ocean Park Building, No. 1 Dao Duy Anh Street, Kim Lien Ward, Hanoi City, VietNam.

The charter capital, as stated in the 18^{th} Business Registration Certificate is VND 142,121,300,000, equivalent to 14,212,130 shares, with a par value of VND 10,000 per share.

Business sectors

Service and trade.

Principal business activities

The Company's principal business activities during the year include:

- Other supporting services related to transportation, specifically: consulting services for customers on transportation, freight forwarding, warehousing, and other related services; cargo inspection services; domestic and international freight forwarding services; customs declaration services; cargo handling; logistics services; multimodal transport;
- Railway freight transportation;
- Road freight transportation;
- Coastal and ocean freight transportation;
- Agency, brokerage, and auction services;
- Other business support services not classified elsewhere, including import and export of goods related to the Company's business.

Normal business cycle

The Company's normal business cycle does not exceed 12 months.

The company's corporate structure

The Company has the following affiliated units:

Name of entity	Address	Principal business activities
Branch of VIMC Logistics Joint Stock Company in Hai Phong	Room 801, 8th Floor, Akashi Building, Le Hong Phong Street, Ngo Quyen Ward, Hai Phong City, Vietnam	Logistics services, multimodal transportation.
Branch of VIMC Logistics Joint Stock Company in Quang Ninh	A16-12 Monbay, Ha Long Ward, Quang Ninh Province, Vietnam	Logistics services, multimodal transportation.
Branch of VIMC Logistics Joint Stock Company in Ho Chi Minh City	134 Ly Phuc Man Street, Tan Thuan Ward, Ho Chi Minh City, Vietnam	Logistics services, multimodal transportation.
Branch of VIMC Logistics Joint Stock Company in Lao Cai	Lots F9, F10 and a part of Lot F11, Dong Pho Moi Industrial Park, Lao Cai Ward, Lao Cai Province, Vietnam	Logistics services, multimodal transportation.
Representative Office of VIMC Logistics Joint Stock Company in Mong Cai 1 Ward, Quang Ninh Province	No. 02, Huu Nghi Street, Tran Phu, Mong Cai 1 Ward, Quang Ninh Province	Logistics services, multimodal transportation.

Number of employees

At the end of the accounting period, the Company had 107 employees (At the beginning of the year: 118 employees).

Statement on the comparability of information in the financial statements

As presented in Note III.1, from 01 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Vietnamese Corporate Accounting System. Accordingly, the Company updated certain accounting policies relating to the classification and recognition of financial investments, the recognition of revenue and expenses, the accounting treatment of Exchange differences, and the presentation of the financial statements. The changes in accounting policies are implemented to reflect more appropriately the nature of economic transactions and events, and do not significantly affect the Company's financial position, results of operations and cash flows as at and for the year ended 30 June 2026.

2. FINANCIAL YEAR AND ACCOUNTING CURRENCY

Financial period

The Company's accounting year commences on 01 January and ends on 31 December each year. These interim financial statements have been prepared for the six-month period from 01 January 2026 to 30 June 2026.

Accounting currency

The accounting currency is Vietnamese Dong ("VND"), as the Company's receipts and payments are primarily made in VND.

3. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

Applied accounting standards

The Company applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, the guidance circulars for the implementation of Vietnamese Accounting Standards, and other relevant legal regulations on preparation and presentation of the financial statements.

Statement of compliance with accounting standards and regulations

The Board of General Directors ensures compliance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, the guidance circulars for the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance, and other relevant legal regulations on the preparation and presentation of financial statements.

4. ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES

Exchange rates

Foreign currency transactions are translated into the accounting currency using the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies outstanding at the end of the financial priod are translated using the exchange rates prevailing at the reporting date.

Exchange differences arising during the priod from foreign currency transactions are recognised in financial income or financial expenses. Exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the financial priod, after offsetting exchange gains and exchange losses, are recognised in financial income or financial expenses.

The exchange rates used to translate foreign currency transactions are the actual exchange rates prevailing at the transaction dates. The actual exchange rates applicable to foreign currency transactions are determined as follows:

- For foreign currency purchase and sale transactions (spot contracts, forward contracts, futures contracts, option contracts and swap contracts): the exchange rate specified in the foreign currency purchase and sale contract entered into between the Company and the bank.

- Where the contract does not specify the settlement exchange rate: the actual exchange rate at the transaction date is the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions, or an exchange rate approximating such average transfer buying and selling exchange rate at the transaction date (hereinafter referred to as the "approximate rate"). The approximate rate must not differ by more than +/-1% from the average transfer buying and selling exchange rate at the transaction date. The approximate rate is determined on a daily basis as the arithmetic average of the daily transfer buying and selling rates quoted by the commercial bank. The use of the approximate rate must not result in a material impact on the Company's financial position or results of operations for the accounting period.

Foreign currency-denominated monetary items are revalued at the period-end using the average transfer buying and selling rates of the commercial bank where the enterprise regularly conducts transactions. Specifically, for foreign currency demand deposit balances, the Company revalues all foreign currency-denominated monetary items using the average transfer buying and selling rates of the commercial bank where the deposit account is held. The Company does not revalue the portion or the entirety of foreign currency-denominated receivables for which a provision for bad debts has already been made.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits, cash in transit. Cash equivalents are short-term investments with original maturities of three months or less from the acquisition date, which are readily convertible into known amounts of cash and are subject to insignificant risk of changes in value.

Financial investments

Held-to-maturity investments

An investment is classified as held-to-maturity when the Company has the positive intention and ability to hold it to maturity. Held-to-maturity investments include term deposits with banks, loans granted for the purpose of earning periodic interest income and other held-to-maturity investments.

Held-to-maturity investments are initially recognised at cost, including the purchase price and costs directly attributable to the acquisition of the investments. After initial recognition, these investments are recognised at recoverable amount. Interest income arising after the acquisition date is recognised as financial income on an accrual basis.

When there is firm evidence that part or all of an investment may not be recoverable and the amount of the loss can be measured reliably, the loss is recognised in financial expenses during the priod.

Investments in joint ventures and associates

Joint ventures

A joint venture is an entity established pursuant to a contractual arrangement under which the Company and other venturers undertake economic activities under joint control. Joint control is the sharing of control whereby strategic decisions relating to the financial and operating policies of the joint venture require the unanimous consent of all venturers.

Associates

An associate is an entity in which the Company has significant influence but does not have the power to govern the financial and operating policies of the investee. Significant influence is the power to participate in decisions concerning the financial and operating policies of the investee, but not to control those policies.

Investments in subsidiaries, joint ventures and associates are initially recognised at cost, including the purchase price or capital contribution together with transaction costs directly attributable to the acquisition of the investment. If the investment is made by way of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the transaction date.

Dividends and profits earned before the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and profits earned after the acquisition are recognised as income. Dividends received in the form of shares are recorded only as an increase in the number of shares held, without recognising the value of the shares received.

A provision for impairment of investments in subsidiaries, joint ventures and associates is made when the subsidiaries, joint ventures or associates incur losses. The provision is determined based on the difference between the total actual contributed capital of all investors in the investee and the investee's net assets, multiplied by the Company's ownership percentage of the total actual contributed capital of all investors in the investee.

Any increase or decrease in the provision for impairment of investments in subsidiaries, joint ventures and associates required at the end of the financial year is recognised in financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments of investees over which the Company has neither control, joint control nor significant influence.

Investments in equity instruments of other entities are initially recognised at cost, including the purchase price or capital contribution together with transaction costs directly attributable to the acquisition of the investments. Dividends and profits earned before the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and profits earned after the acquisition are recognised as income. Dividends received in the form of shares are recorded only as an increase in the number of shares held, without recognising the value of the shares received.

A provision for impairment of investments in equity instruments of other entities is established as follows:

- For investments in listed shares or investments whose fair value can be determined reliably, the provision is based on the market value of the shares.
- For investments whose fair value cannot be determined reliably as at the reporting date, the provision is recognised based on the loss incurred by the investee.

Any increase or decrease in the provision for impairment of investments in equity instruments of other entities required at the end of the financial period is recognised in financial expenses.

Receivables

Receivables are tracked in detail by original repayment term, remaining repayment term at the reporting date, original currency, and individual debtor, and are presented at their carrying amounts, net of provisions for doubtful debts.

The classification of receivables into trade receivables and other receivables is based on the following principles:

- Trade receivables reflect commercial receivables arising from sales transactions between the Company and independent buyers, including receivables from the sale of goods exported under consignment arrangements with other entities.
- Other receivables represent non-commercial receivables that are not related to sales transactions.

- Provision for doubtful debts is made for each receivable based on the overdue period of the principal amount according to the original debt repayment commitment (excluding any debt rescheduling agreed between the parties), or based on the estimated amount of potential loss. Receivables determined to be irrecoverable are written off.

Any increase or decrease in the provision for doubtful debts required at the end of the financial priod is recognised in administrative expenses.

Prepaid expenses

Prepaid expenses include actual costs incurred in the current period but related to multiple accounting periods. The Company's prepaid expenses include the following:

Tools and equipment

Tools and equipment put into use are amortised on a straight-line basis over a maximum period of 3 years.

Other prepaid expenses

Other prepaid expenses include insurance expenses, shop rental expenses and other expenses, which are initially recognized at cost and amortized to the statement of profit or loss over a period of 12 to 36 months.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all expenditures incurred by the Company to acquire the asset up to the time the asset is brought to the location and condition necessary for it to operate in the manner intended by the Company. Expenditures incurred subsequent to initial recognition are added to the carrying amount of the asset only when it is probable that such expenditures will generate future economic benefits from the use of the asset. Expenditures that do not satisfy the above condition are recognised as production and business expenses in the period incurred.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised as income or expense for the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The estimated useful lives of the various categories of tangible fixed assets are as follows:

Asset category	Estimated useful lives (Year)
Buildings and structures	10 - 25
Machinery and equipment	03 - 20
Transportation and transmission equipment	06 - 10
Office equipment and management tools	03 - 10

Construction in progress

Construction in progress reflects directly attributable costs (including interest expenses where applicable in accordance with the Company's accounting policy) incurred for assets under construction, machinery, and equipment being installed for production, leasing, and management purposes, as well as costs related to ongoing fixed asset repairs. These assets are recognised at cost and are not subject to depreciation until they are brought into use.

Where a construction project or a component of a construction project under investment by the Company, or under a business cooperation arrangement for construction investment, cannot be further implemented, the Company assesses the recoverability of the construction-in-progress expenditure incurred based on the prevailing circumstances. Any difference arising from the assessment that is determined to be unrecoverable is recognised in the Company's results of operations for the period.

Payables and accrued expenses

Payables and accrued expenses are recognised at the value of the present obligations that the Company is required to settle in the future, arising from transactions for goods purchased or services received, or other financial obligations at the time of preparing the financial statements.

Accrued expenses are recognised based on reasonable and reliable estimates of the amounts payable, taking into account the information and conditions available at the end of the financial priod.

Liabilities are monitored in detail by original repayment term, the remaining repayment term at the reporting date, original currency, and individual creditor. Liabilities are not recognised at an amount lower than the obligation to be settled.

The classification of payables into trade payables, accrued expenses and other payables is based on the following principles:

- Trade payables: Represent commercial liabilities arising from the purchase of goods, services, and assets where the seller is an independent entity from the Company.
- Accrued expenses: Represent payables for goods and services received from the seller or provided to the buyer but not yet settled due to the absence of invoices or insufficient accounting documentation, and payables to employees for accrued annual leave, together with other accrued production and business expenses.
- Dividends and profits payable: Represent the dividends and profits payable by the Company to its owners (shareholders, etc.).
- Other payables: Represent non-commercial payables that are not related to transactions involving the purchase, sale, or supply of goods and services.

Principles of recognising deferred revenue

Deferred revenue includes revenue received in advance from customers, including amounts paid in advance for one or more accounting periods in respect of asset leases; assets supported, sponsored, or gifted with attached conditions for the management, use, and control of such assets; and other deferred revenue items, such as revenue corresponding to the value of goods, services, or discount amounts for customers under loyalty programmes.

Deferred revenue is recognised as revenue in the accounting period in which the Company fulfils its obligation to provide goods or services, or is allocated over the period of the customer's economic benefit, in accordance with the nature of the transaction and the terms of the contract.

Principles for recognition of loans and finance lease obligations

Loans and finance lease obligations are initially recognised at the amount actually received. Transaction costs and finance costs directly attributable to the borrowings are recognised as Financial expenses in the period incurred, except where such costs are capitalised in accordance with the Company’s borrowing cost policy.

Subsequent to initial recognition, loans and finance lease obligations are subsequently recognised at the outstanding amounts payable, including principal and interest payable in accordance with the relevant loan agreements or lease contracts. Borrowing costs and related Financial expenses are recognised in the expenses of the period in which they are incurred, except where such costs are capitalised in accordance with the Company's borrowing cost policy.

Owners' equity

Share capital

Share capital is recognised based on the actual capital contributions made by shareholders and approved by the competent authorities (if any).

Treasury shares

When the Company repurchases its owned shares, the consideration paid, including directly attributable transaction costs, is recognised as treasury shares and presented as a deduction from equity. Upon reissuance, the difference between the reissuance price and the carrying value of treasury shares is recognised in share premium.

Profit distribution

Profit after corporate income tax is distributed to the shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws and regulations, and upon approval by the General Meeting of Shareholders.

The distribution of profits to the shareholders takes into consideration non-cash items included in undistributed post-tax profits that may affect cash flows and the Company's ability to pay profits, such as gains arising from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-cash items.

Profits are recognised as liabilities when they are approved by the General Meeting of Shareholders and The list of shareholders entitled to receive dividends is determined by the Vietnam Securities Depository and Clearing Corporation.

Revenue and income recognition

Revenue from rendering of services

Revenue from rendering of services is recognised when the outcome of the transaction can be measured reliably. Where services are rendered over multiple accounting periods, revenue recognised in each period is determined based on the stage of completion of the transaction as at the reporting date. The outcome of a service transaction is considered to be reliably measurable when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where contracts provide customers with the right to return purchased services subject to specified conditions, revenue is recognised only when such conditions no longer exist, and the customer no longer has the right to cancel the services.
- It is probable that the economic benefits associated with the service transaction will flow to the Company.
- The stage of completion of the transaction at the end of the financial priod can be measured reliably.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Expense recognition

Cost of sales is recognised when costs directly related to the generation of revenue have been incurred and can be measured reliably, in accordance with the matching principle, regardless of the timing of payment. Where necessary, costs directly related to the revenue recognised during the priod are estimated and recognised based on reasonable and consistent assumptions. Costs in excess of normal consumption levels are recognised immediately in cost of sales in accordance with the prudence principle.

Expenses other than cost of sales, including selling expenses, general and administrative expenses, and other operating expenses, are recognised in the income statement during the period in which they are incurred, in accordance with the related revenue and regardless of the timing of payment. Such expenses are recognised when sufficient evidence exists that an obligation has arisen and the amount can be measured reliably.

Expenses that do not generate future economic benefits are recognised immediately as expenses in the priod in accordance with the prudence principle.

Expenses are classified and presented in accordance with the economic substance of each type of expense, in compliance with applicable accounting standards and the accounting regulations in force.

Borrowing costs

Borrowing costs include interest and other costs incurred directly in connection with the Company's borrowings.

Borrowing costs are recognised as expenses when incurred. Where borrowing costs are directly attributable to the acquisition, construction, or production of qualifying assets that necessarily take a substantial period of time to become ready for their intended use or sale, such borrowing costs are capitalised.

For general borrowings used for the construction or production of a qualifying asset, the capitalized borrowing cost is determined by applying a capitalization rate to the weighted average accumulated expenditures incurred for the construction or production of that asset. The capitalization rate is calculated based on the weighted average interest rate of the borrowings outstanding during the period, excluding borrowings specifically obtained for the purpose of acquiring a specific asset.

Tax

Input value-added tax ("VAT") is accounted for under the credit method.

Corporate income tax ("CIT") comprises current corporate income tax and deferred corporate income tax.

Current income tax is the amount of tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income and carried-forward tax losses. The determination of taxable profit and current corporate income tax expense is based on the current tax regulations. However, these regulations are subject to change from time to time, and the final determination is subject to the results of an examination by the competent tax authorities.

The current corporate income tax rate is 20%.

Other taxes are implemented in accordance with the prevailing regulations of the State.

Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the substance of the relationship takes precedence over its legal form.

Segment reporting

Since the principal business activities of the Company during the year is logistics operations in Vietnam, the Company does not prepare the segment report by business sectors and geographic areas.

5. Cash and cash equivalents

Unrestricted cash and cash equivalents	Closing balance (VND)	Opening balance (VND)
- Cash	244,336,634	164,396,780
- Bank deposits	13,250,754,205	32,081,909,428
+ Vietnam International Commercial Joint Stock Bank	*2,484,433,995*	*9,287,877,787*
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam	*10,754,921,344*	*22,781,852,528*
+ Bank for Investment and Development of Vietnam	*11,398,866*	*12,179,113*
Total	**13,495,090,839**	**32,246,306,208**

6. Advances to suppliers

	Closing balance (VND)	Opening balance (VND)
Short-term advances to suppliers	**4,587,451,255**	**5,695,487,792**
- Hai Long Trading And Logistics Service Company Limited	105,000,000	105,000,000
- Foshan Jiahexin Metal Materials Co., Ltd	2,286,636,776	4,764,513,016
- STQ Technology Company Limited	-	486,110,280
- Other prepayments	2,195,814,479	339,864,496
Long-term advances to suppliers	-	-
Total	**4,587,451,255**	**5,695,487,792**

7. Prepaid expenses

	Closing balance (VND)	Opening balance (VND)
Short-term	***422,237,807***	***236,289,668***
- Transportation insurance premium	170,856,258	173,393,928
- Other short-term prepaid expenses	251,381,549	62,895,740
	-	-
Long-term	***1,577,794,206***	***1,086,689,637***
- Tools and supplies expenses awaiting allocation	1,577,794,206	1,086,689,637
Total	**2,000,032,013**	**1,322,979,305**

8. Financial investments

8a. Held-to-maturity investments

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	**13,439,671,145**	**13,439,671,145**	-	**14,612,871,232**	**14,612,871,232**	-
- Time deposits (*)	13,000,000,000	13,000,000,000	-	14,000,000,000	14,000,000,000	-
- Accrued interest income	439,671,145	439,671,145	-	612,871,232	612,871,232	-
Long-term	-	-	-	-	-	-
Total	**13,439,671,145**	**13,439,671,145**	-	**14,612,871,232**	**14,612,871,232**	-

(*) As at the end of the period: Savings deposits at Vietnam International Bank – Transaction Office Branch, with a six-month term and an interest rate of 6.9% per annum.

8b. Investments in other entities

	Closing balance (VND)			Opening balance (VND)		
	Equity interest (%)	Cost	Equity-method Value	Equity interest (%)	Cost	Equity-method Value
Investments in associates, jointly controlled entities		**11,432,820,000**	(*)		**11,432,820,000**	(*)
- Vinalines Honda Logistics Vietnam Co., Ltd	22.12%	6,032,820,000		22.12%	6,032,820,000	
- Vinalines Hoa Lac Logistics Joint Stock Company	36.00%	5,400,000,000		36.00%	5,400,000,000	
		11,432,820,000			**11,432,820,000**	

(*) The Company has not determined the fair value of these financial investments because the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises do not provide specific guidance on the determination of fair value.

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investment in other entities						
- Northeast Vinalines Joint Stock Company	1,000,000,000	-	(1,000,000,000)	1,000,000,000	-	(1,000,000,000)
Total	**1,000,000,000**	**-**	**(1,000,000,000)**	**1,000,000,000**	**-**	**(1,000,000,000)**

Detailed information on the associates and other investments as at 30 June 2026 is as follows:

Investments in joint ventures and associates

Name of affiliated company	Place of establishment and operation	Rate of beneficiary	Voting rate	Principal business activities
Vinalines Honda Logistics Vietnam Co., Ltd	Ha Noi	22.12%	22.12%	Warehousing and supporting activities for transportation
Vinalines Hoa Lac Logistics Joint Stock Company	Ha Noi	36.00%	36.00%	Other transportation-related support services

Investment in other entities

Name of investees	Place of establishment and operation	Rate of beneficiary	Voting rate	Principal business activities
Northeast Vinalines Joint Stock Company	Hai Phong	5.00%	5.00%	Other transportation-related support services

9. Trade receivables

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
Short-term trade receivables	*136,202,816,162*	*(10,664,164,207)*	*107,026,651,759*	*(11,396,814,207)*
- Ngan Ha Science and Technology Engineering Co., Ltd.	515,482,189	-	6,596,557,600	-
- Ning Ming Youxin Import and Export Trading Co., Ltd.	6,623,238,031	-	5,462,619,226	-
- Billion Industrial Vietnam Co., Ltd.	8,845,464,545	-	8,615,585,299	-
- Ha Long International Transport Joint Stock Company	8,419,048,169	-	19,620,948,943	-
- Ngan Quang Science and Technology Co., Ltd.	4,351,178,705	-	403,218,000	-
- RQ Technology Electronics Vietnam Co., Ltd.	17,776,320,271	-	15,069,690,148	-
- Other customer receivables	89,672,084,252	(10,664,164,207)	51,258,032,543	(11,396,814,207)
Long-term trade receivables	-	-	-	-
Total	**136,202,816,162**	**(10,664,164,207)**	**107,026,651,759**	**(11,396,814,207)**
In which: Trade receivables from related parties	**1,174,744,633**	-	**808,071,244**	-
- Vinalines Honda Logistics Vietnam Co., Ltd.	689,419,462	-	780,408,842	-
- Northern International Freight Forwarding Agency Joint Stock Company	118,152,000	-	-	-
- Maritime Development Joint Stock Company	228,407,040	-	-	-
- VIMC Hai Phong Warehouse Company – Branch of Vietnam Maritime Corporation – JSC	77,587,200	-	-	-
- Vietnam Maritime Agency Joint Stock Company	3,600,000	-	-	-
- Cai Lan Port Investment Joint Stock Company	57,578,931	-	27,662,402	-

10. Other receivables

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
Short-term	**54,288,392,847**	-	**53,967,971,166**	-
- Receivable from advances	6,747,985,542	-	7,084,957,775	-
- Deposits, Mortgages	1,942,933,536	-	1,596,670,420	-
- Other receivables	45,597,473,769	-	45,286,342,971	-
+ Revenue recognized but has not been invoiced	7,204,861,554	-	8,890,520,081	-
+ Vinalines Hoa Lac Logistics Joint Stock Company	324,126,585	-	324,126,585	-
+ Ha Long City Land Development Center(*)	15,979,840,000	-	15,979,840,000	-
+ Other short-term receivables – collections/payments on behalf	22,087,080,628	-	20,085,851,887	-
Ngan Ha Technical Engineering Co., Ltd.	*1,732,331,477*	-	*4,050,092,148*	-
Ha Long Internation Transport Joint Stock Company	*5,103,737,080*	-	*5,954,734,969*	-
Hoa Loi Dat Garment (Quang Ninh) Vietnam Co., Ltd.	*4,616,567,093*	-	*2,803,282,353*	-
Ngan Quang Science and Technology Co., Ltd.	*3,510,595,938*	-	*1,478,471,254*	-
Other	*7,123,849,040*	-	*5,799,271,163*	-
+ Other receivables	1,565,002	-	6,004,418	-
Long-term	**11,856,579,104**	-	**11,856,579,104**	-
- Deposits, Mortgages (**)	11,856,579,104	-	11,856,579,104	-
Total	**66,144,971,951**	-	**65,824,550,270**	-
In which: Other receivables from related parties	***324,126,585***		***324,126,585***	
- *Vinalines Hoa Lac Logistics Joint Stock Company*	*324,126,585*		*324,126,585*	

(*) This represents an account receivable from the Ha Long City (Ha Long Ward at present) Land Development Center, based on the meeting minutes dated 19 October 2023 between VIMC Logistics Joint Stock Company, Ha Long City Land Development Center, and Quang Ninh National Housing Organization Co., Ltd. regarding the review and reconciliation of compensation costs, land clearance expenses, etc., for the final settlement of site clearance costs incurred under the Cai Lan Port Logistics Service Area Project in Bai Chay Ward, Ha Long City (Ha Long Ward at present), Quang Ninh Province.

(**) Including the deposit in accordance with Circular No. 05/2014/TT-BCT dated 27 January 2014 issued by the Ministry of Industry and Trade related to temporary import, re-import, re-export, border transshipment of goods, with value of VND 10,000,000,000.

11. Doubtful debts

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Trade Receivables	**10,664,164,207**	**-**	**10,664,164,207**	**11,592,814,207**	**196,000,000**	**11,396,814,207**
- Viet Lao Plastic Company Limited	1,588,520,832	-	1,588,520,832	1,588,520,832	-	1,588,520,832
- Mineral and Mechanical Joint Stock Company	263,740,000	-	263,740,000	263,740,000	-	263,740,000
- Bao Minh Services Import and Export Company Limited	215,000,000	-	215,000,000	215,000,000	-	215,000,000
- Hong Ngoc Company Limited	1,951,321,106	-	1,951,321,106	1,951,321,106	-	1,951,321,106
- Nosco Shipyard Joint Stock Company	245,805,831	-	245,805,831	245,805,831	-	245,805,831
- Trung Vu Investment And Trading Company Limited	30,607,000	-	30,607,000	30,607,000	-	30,607,000
- Jo Bounmy Group Co.LTD	2,095,669,961	-	2,095,669,961	2,095,669,961	-	2,095,669,961
- Vinasea Global Logistics Company Limited	2,802,477,831	-	2,802,477,831	2,802,477,831	-	2,802,477,831
- Other parties	1,471,021,646	-	1,471,021,646	2,399,671,646	196,000,000	2,203,671,646
Total	**10,664,164,207**	**-**	**10,664,164,207**	**11,592,814,207**	**196,000,000**	**11,396,814,207**

12. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Vehicles, transportation VND	Instrument and tools for management VND	Total VND
Cost					
Opening balance	59,823,613,764	30,275,074,096	25,500,147,482	1,689,267,180	117,288,102,522
- *Disposals*	-	*(756,966,058)*	*(3,473,609,650)*	-	*(4,230,575,708)*
- *Reclassification*	-	*281,144,277*	-	*(281,144,277)*	-
Closing balance	**59,823,613,764**	**29,799,252,315**	**22,026,537,832**	**1,408,122,903**	**113,057,526,814**
Accumulated depreciation					
Opening balance	(32,420,335,609)	(22,300,512,313)	(24,212,510,100)	(1,408,122,903)	(80,341,480,925)
- *Depreciation*	*(1,301,248,890)*	*(753,040,338)*	*(64,651,074)*	-	*(2,118,940,302)*
- *Disposals*	-	*756,966,058*	*3,473,609,650*	-	*4,230,575,708*
Closing balance	**(33,721,584,499)**	**(22,296,586,593)**	**(20,803,551,524)**	**(1,408,122,903)**	**(78,229,845,519)**
Net book value					
Opening balance	**27,403,278,155**	**7,974,561,783**	**1,287,637,382**	**281,144,277**	**36,946,621,597**
Closing balance	**26,102,029,265**	**7,502,665,722**	**1,222,986,308**	**-**	**34,827,681,295**

Details of the tangible fixed assets existing during the period with original cost representing 10% or more of the total tangible fixed assets are as follows:

No.	Assets	Depreciation start date	Cost VND	Accumulated depreciation VND	Carrying amount VND
1	Lao Cai ICD Warehouse	4 May 2014	33,643,048,020	17,139,399,831	16,503,648,189
2	Railway connecting Lao Cai Station to Lao Cai ICD Inland Port	4 May 2014	12,489,652,177	7,709,812,479	4,779,839,698
3	Roads and cargo handling yards serving the railway at Lao Cai ICD Inland Port	4 May 2014	12,420,451,815	7,601,910,437	4,818,541,378
4	Kalmar 45-ton Container Crane – H05, Quy Nhon	1 January 2012	15,402,636,131	10,694,021,880	4,708,614,251
Total			**73,955,788,143**	**43,145,144,627**	**30,810,643,516**

The original cost of tangible fixed assets that have been fully depreciated but remain in use as at the end of the period was VND 26,867,785,934 (as at the beginning of the year: VND 30,559,088,915).

13. Long-term assets in progress

Construction in progress

	Closing balance (VND)		Opening balance (VND)	
	Cost	Recoverable amount	Cost	Recoverable amount
- 'Expansion project of Lao Cai Inland Container Depot (*)	1,241,512,034	1,241,512,034	1,241,512,034	1,241,512,034
Total	1,241,512,034	1,241,512,034	1,241,512,034	1,241,512,034

(*) Lao Cai ICD Inland Port Expansion Project: The investment costs incurred for the Lao Cai ICD Inland Port Construction Investment Project were incurred pursuant to Decision No. 1680/QD-UBND dated 6 June 2016 issued by the Lao Cai Provincial People's Committee on the adjustment of the Lao Cai ICD Inland Port Construction Investment Project. The Project has completed Phases I and II and has been put into operation. For Phases III and IV, the Company is in the process of preparing documents for the overall adjustment of the Project and rearranging the Project's components in accordance with Decision No. 3292/UBND-KT dated 22 July 2020 issued by the Lao Cai Provincial People's Committee on the adjustment of the Lao Cai ICD Inland Port Project in Dong Pho Moi Industrial Park. The Company has received an official letter from the Management Board of the Lao Cai Economic Zone – Lao Cai Provincial People's Committee providing feedback on the Company's initial submission and requesting the Company to complete and supplement the relevant documents. The project costs comprise costs of preparing the investment project report and the environmental impact assessment report for the purpose of preparing for the implementation of Phases III and IV.

14. Trade payables

	Closing balance (VND)	Opening balance (VND)
Short-term	*102,300,775,433*	*92,171,630,095*
- Han Trang Import Export Trading Services Transport Company Limited	1,506,296,800	2,233,666,000
- T&C Joint Stock Company	3,047,673,800	8,984,731,000
- VNO Import Export Services Trading Company	48,724,538,585	38,969,901,310
- Tuan Chau Company Limited	3,881,869,356	3,901,309,356
- Others	45,140,396,892	38,082,022,429
Long-term	-	-
Total	**102,300,775,433**	**92,171,630,095**
In which: Trade payables from related parties	*5,343,841,998*	*3,951,347,647*
- Vietnam Maritime Corporation – JSC	347,862,174	-
- VIMC Hai Phong Warehouse Company – Branch of Vietnam Maritime Corporation – JSC	3,961,194,415	2,642,237,787
- Maritime Development Joint Stock Company	305,845,000	1,309,109,860
- SITC-Dinh Vu Logistics Co., Ltd.	4,471,200	-
- Vietnam Maritime Agency Joint Stock Company	711,509,209	-
- HPH Logistics Joint Stock Company.	12,960,000	-

15. Advances from customers

	Closing balance (VND)	Opening balance (VND)
Short-term	*775,968,112*	*2,003,280,841*
- Nguyen Loi Production and Trading One Member Limited Liability Company	774,348,273	1,920,165,997
- Other Prepayments	1,619,839	83,114,844
Long-term	-	-
Total	**775,968,112**	**2,003,280,841**

16. Dividends and profit payable

	Closing balance (VND)	Opening balance (VND)
Dividends and profit payable	8,612,666,662	4,643,187,662
	8,612,666,662	**4,643,187,662**

17. Tax and other payables to the State budget

	Opening balance (VND)	Payable (VND)	Paid (VND)	Closing balance (VND)
Tax and other payables to the State budget	**687,705,514**	**2,437,076,689**	**2,485,716,637**	**639,065,566**
- Output value-added tax	-	1,339,832,315	1,339,832,315	-
- Import and export tax.	-	20,572,440	20,572,440	-
- Corporate income tax	651,204,290	846,343,834	901,204,290	596,343,834
- Personal income tax	36,501,224	228,316,590	223,021,092	41,796,722
- Other taxes	-	2,011,510	1,086,500	925,010
Tax and other receivables from the State budget	**172,535,416**	**111,271,842**	-	**61,263,574**
- Value added tax payable	33,159,454	-	-	33,159,454
- Corporate income tax	139,375,962	111,271,842	-	28,104,120

Value added tax: The Company pays value-added tax using the credit method. The value-added tax rate applicable to exported goods is 0%, while the rates applicable to goods consumed domestically are 5%, 8% and 10%.

Import and export tax: The Company declares and pays import and export tax based on the notifications issued by the Customs authorities.

Corporate income tax : The Company is subject to corporate income tax on its taxable income at a rate of 20%.

Land rental fees: The Company is required to pay land rental for the land area of 47,962 m² currently in use at Lots F9 and F10, Phung Hung Street, Dong Pho Moi Industrial Park, Van Hoa Commune, Lao Cai City (former address), Lao Cai Province – VIMC Logistics Joint Stock Company – Lao Cai Branch, at the rate of VND 4,640/m², in accordance with Notice No. 247/TB-LCA dated 22 July 2025 on the land and water surface rental rates.

Other taxes: The Company declares and pays taxes in accordance with the prevailing regulations.

The Company's tax finalization is subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted differently, the tax amounts presented in the financial statements may be subject to change upon a decision by the tax authorities.

18. Accrued expenses

	Closing balance (VND)	Opening balance (VND)
Short-term	*2,720,451,901*	*503,738,243*
- Accrued transportation and cargo handling expenses	2,433,979,436	503,738,243
- Other accrued expenses	286,472,465	-
Long-term	-	-
Total	2,720,451,901	503,738,243

19. Other payables

	Closing balance (VND)	Opening balance (VND)
Short-term	*3,826,943,649*	*3,583,383,900*
- Trade union fees	18,001,150	1,716,988
- Social insurance	1,826,721	-
- Short-term deposits	66,500,000	208,939,312
- Other payables	3,740,615,778	3,372,727,600
+ *Happyland Viet Nhat Co., Ltd*	202,053,000	202,053,000
+ *Quang Ninh National Housing Organization Co., Ltd*	3,000,000,000	3,000,000,000
+ *Others*	538,562,778	170,674,600
Long-term	-	-
Total	3,826,943,649	3,583,383,900

The Company has no overdue unpaid debts.

20. Bonus and welfare fund

	Bonus and welfare fund (VND)
Opening balance	**43,340,347**
- Appropriation of funds during the period	2,229,003,844
- Expenditures from the reward and welfare fund	593,005,004
Closing balance	**1,679,339,187**

21. Equity

21a. Reconciliation of movements in equity

Components of equity

Unit: VND

	Share capital	Treasury shares	Development investment fund	Retained earnings	Total
Opening balance of the prior year	**142,121,300,000**	**(500,000,000)**	**19,693,185,321**	**16,014,540,246**	**177,329,025,567**
- Profit for the year	-	-	-	6,477,642,844	6,477,642,844
- Provision for reward and welfare funds	-	-	-	(4,684,836,246)	(4,684,836,246)
- Dividends	-	-	-	(11,329,704,000)	(11,329,704,000)
Opening balance of the current period	**142,121,300,000**	**(500,000,000)**	**19,693,185,321**	**6,477,642,844**	**167,792,128,165**
- Profit for the period	-	-	-	3,817,305,580	3,817,305,580
- Provision for reward and welfare funds (*)	-	-	-	(2,229,003,844)	(2,229,003,844)
- Dividends (*)	-	-	-	(4,248,639,000)	(4,248,639,000)
Closing balance	**142,121,300,000**	**(500,000,000)**	**19,693,185,321**	**3,817,305,580**	**165,131,790,901**

(*) Execution of profit distribution for the year 2025 in accordance with Resolution No. 01/2026/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders, dated 22 April 2026.

21b. Details of equity

	According to the Enterprise Registration Certificate		Paid-up charter capital
	(VND)	Ratio (%)	(VND)
- Vietnam Maritime Corporation	80,616,200,000	56.72%	80,616,200,000
- Other shareholders	61,505,100,000	43.28%	61,505,100,000
	142,121,300,000	**100.00%**	**142,121,300,000**

21c. Shares

	Closing balance (Share)	Opening balance (Share)
- Number of shares authorised for issuance	14,212,130	14,212,130
- Number of shares issued to the public	14,212,130	14,212,130
+ *Ordinary shares*	*14,212,130*	*14,212,130*
- Number of shares repurchased (treasury shares, the Company's own shares repurchased)	50,000	50,000
+ *Ordinary shares*	*50,000*	*50,000*
- Number of shares outstanding	14,162,130	14,162,130
+ *Ordinary shares*	14,162,130	14,162,130
Par value of shares outstanding	*10,000*	*10,000*

21d. Capital transactions with owners and dividend, profit distributions

	Current period (VND)	Prior period (VND)
- Owner's equity		
+ *Opening balance*	*142,121,300,000*	*142,121,300,000*
+ *Clossing balance*	*142,121,300,000*	*142,121,300,000*
- Dividends and profits distributed	**279,160,000**	**87,290,000**

During the period, the Company distributed profit in accordance with Resolution No. 01/2026/NQ-ĐHĐCĐ dated 22 April 2026 of the 2026 Annual General Meeting of Shareholders, as follows:

		VND
• Cash dividends paid to shareholders, equivalent to 3% of charter capital	:	4,248,639,000
• Appropriation of funds	:	2,229,003,844

22. Off-statement of financial position items

22a. Operating lease commitments

The total minimum future lease payments under non-cancellable operating lease agreements are as follows:

	Closing balance (VND)	Opening balance (VND)
Operating lease commitments:		
- Within one year	6,930,720,645	8,979,319,454

Operating lease commitments

The Company entered into a land lease agreement with the State for land located at Dong Pho Moi Industrial Park, Lao Cai City (former address), Lao Cai Province, for the purpose of developing a project. The leased land area is 47,962 m², with the lease term from 1 April 2008 to 31 July 2055. Under the agreement, the Company is required to pay annual land rental.

22b. Foreign currencies

	Closing balance	Opening balance
Foreign currencies		
- USD	27,509.95	10,874.74

23. Revenue from sales of goods and rendering of services

	Current period (VND)	Prior period (VND)
Revenue from provision of logistics services	262,135,606,193	162,823,253,390
Total	**262,135,606,193**	**162,823,253,390**
In which: Revenue received from related parties *(Details are presented in Note 32)*	**4,816,186,785**	**4,620,588,962**

24. Cost of goods sold and services rendered

	Current period (VND)	Prior period (VND)
Cost of logistics services provided	254,724,218,580	156,475,012,686
Total	**254,724,218,580**	**156,475,012,686**
In which: Cost of services provided to related parties *(Details are presented in Note 32)*	**9,853,101,242**	**9,319,308,424**

25. Financial income

	Current period (VND)	Prior period (VND)
- Interest income	681,226,942	1,101,403,503
- Exchange rates difference interest in period	57,930,432	1,660,301
- Exchange rates difference interest re-evaluated of the period	863,424	10,374,739
Total	**740,020,798**	**1,113,438,543**

26. Financial expenses

	Current period (VND)	Prior period (VND)
- Realized foreign exchange losses arising during the period	20,694,068	16,583,604
+ *Realized foreign exchange losses*	*2,426,252*	*2,920,056*
+ *Unrealized foreign exchange losses*	*18,267,816*	*13,663,548*
Total	**20,694,068**	**16,583,604**

27. General and administrative expenses

	Current period (VND)	Prior period (VND)
- Cost of raw material and supplies	167,495,956	94,133,778
- Labor costs	1,677,954,046	1,514,123,083
- Depreciation of fixed assets	71,215,350	71,215,350
- Taxes, fees and charges	111,271,842	148,089,472
- Reversal of provisions	(732,650,000)	(457,131,676)
- Outsourcing servies	1,250,401,760	1,085,952,837
- Other cash expenses	1,416,508,296	844,148,944
Total	**3,962,197,250**	**3,300,531,788**

28. Costs of production and business by nature of expense

	Current period (VND)	Prior period (VND)
- Material expenses	222,835,494	146,470,298
- Labour costs	10,230,622,035	7,518,915,943
- Fixed asset depreciation	2,118,940,302	2,146,070,970
- Taxes, fees and charges	111,271,842	148,089,472
- Reversal of provisions	(732,650,000)	(457,131,676)
- Outsouring services	243,817,090,847	149,376,183,048
- Other cash expenses	2,918,305,310	896,946,419
Total	**258,686,415,830**	**159,775,544,474**

29. Other income

	Current period (VND)	Prior period (VND)
- Income from disposal of fixed assets	499,632,321	49,286,000
Total	**499,632,321**	**49,286,000**

30. Corporate income tax expenses

	Current period (VND)	Prior period (VND)
- Total accounting profit before tax	4,663,649,414	4,193,849,855
- Tax rate	20%	20%
Add-back adjustments	**104,719,754**	**341,728,324**
- Non-deductible land rental expenses	96,500,000	102,960,000
- Foreign exchange gain from revaluation of monetary items at the end of the previous period	8,219,754	-
- Provision expense for doubtful debt	-	238,768,324
Deductible Adjustments	**(536,650,000)**	**(659,945,410)**
- Realized foreign exchange loss from revaluation of monetary items at the end of the previous period	-	(2,917,959)
- Foreign exchange gain from revaluation of monetary items at the end of the current period	-	(10,127,451)
- Provision reversal expense	(536,650,000)	(646,900,000)
- Dividends and distributed profits received	-	-
Total taxable income for the period	4,231,719,168	3,875,632,769
Taxable incom	4,231,719,168	3,875,632,769
Current corporate income tax expense	**846,343,834**	**775,126,554**

31. Earnings per share

31a. Basic earnings per share

	Current period	Prior period
- Profit allocated to common stock holders (VND)	3,817,305,580	3,418,723,301
- Adjustments increasing or decreasing accounting profit to determine the profit or loss attributable to ordinary shareholders, including:	-	-
- Profit or loss attributable to ordinary shareholders (VND)	3,817,305,580	3,418,723,301
- Weighted average number of ordinary shares outstanding (Shares)	14,162,130	14,162,130
Basic earnings per shares (VND/shares)	**270**	**241**

31b. Diluted earnings per share

The Company had no dilutive potential ordinary shares during the period and up to the date of these financial statements. Accordingly, diluted loss per share was equal to basic loss per share.

32. Transactions and balances with related parties

32a. Transactions and Balances with Key Management Personnel and Individuals Related to Key Management Personnel

The Company has not entered into any sales of goods and provision of services or other transactions with key management personnel and individuals related to key management personnel.

As at the end of the accounting period, the Company had no outstanding balances with key management personnel and individuals related to key management personnel.

Income of Key Management Personnel

	Position	Prior period (VND)	Prior period (VND)
Income of the Board of Directors			
- Mr Mai Le Loi	Chairman of the Board of Management	111,182,946	180,845,696
- Mr Nguyen Dinh Chung (*)	Member of the Board of Management	14,780,000	-
- Mr Luong Anh Hoang (*)	Member of the Board of Management	9,750,000	-
- Ms. Nguyen Thi Minh Nguyet (*)	Member of the Board of Management	9,750,000	-
- Mr. Nguyen Hong Thai (**)	Member of the Board of Management	-	17,160,000
- Mr. Nguyen Dang Song (**)	Member of the Board of Management	-	17,160,000
- Mr. Do Duc An (**)	Member of the Board of Management	-	17,160,000
- Ms. Duong Thu Hien	Member of the Board of Management	25,740,000	25,740,000
- Ms. Dinh Thi Viet Ha	Member of the Board of Management	25,740,000	8,580,000
- Mr. Phan Nhan Thao (***)	Member of the Board of Management	15,990,000	8,580,000
- Mr. Nguyen Quoc Cuong (***)	Member of the Board of Management	15,990,000	8,580,000
Income of the Supervisory Board			
- Ms. Nguyen Thi Hang	Head of the Supervisory Board	25,740,000	25,725,000
- Ms. Nguyen Thi Ha Trang	Member of the Supervisory Board	21,120,000	21,120,000
- Ms. Vu Lan Phuong	Member of the Supervisory Board	21,120,000	21,120,000
Income of the Board of Management and Other Management Personnel			
- Ms. Dinh Thi Viet Ha	General Director	158,251,354	170,888,063
- Mr. Pham Ba Ngan	Deputy General Director	94,270,825	127,063,714
- Ms. Tran Thi Loan	Deputy General Director	129,894,622	129,956,622

(*) Members appointed from 22 April 2026

(**) Members dismissed from 22 April 2025

(***) Members dismissed from 22 April 2026

32b. Transactions and Balances with Other Related Parties

Other related parties of the Company include:

Related parties	Relationship
Vietnam Maritime Corporation	Parent company
Branch Of Vietnam Maritime Corporation In Hai Phong	The same Parent Company
VIMC Shipping Company	The same Parent Company
VIMC Container Shipping Company - Branch Of Vietnam Maritime Corporation - Joint Stock Company	The same Parent Company
Vietnam Container Operation Limited Company (Vinabridge)	The same Parent Company
Saigon Maritime Joint Stock Co.Ltd	The same Parent Company
Quy Nhon Port Joint Stock Company	The same Parent Company
Viet Nam Ocean Shipping Joint Stock Company	The same Parent Company
Branch Of Vietnam Maritime Development Joint Stock Company In Ho Chi Minh City	The same Parent Company
VIMC Hai Phong Warehouse Company	The same Parent Company
Viet Nam Ocean Shipping Joint Stock Company (Vosco)	The same Parent Company
Vinaship Joint Stock Company	The same Parent Company
Port Of Hai Phong Joint Stock Company	The same Parent Company
Hai Phong Marine Trading Jsco	The same Parent Company
Hai Phong Maritime Joint Stock Company	The same Parent Company
Haiphong Port Tugboat And Transport Joint Stock Company	The same Parent Company
Hau Giang Maritime Service Limited Liability Company	The same Parent Company
Branch Of Saigon Port Joint Stock Company - Saigon Port Maritime Service Center	The same Parent Company
Branch Of Saigon Port Joint Stock Company - Hiep Phuoc Port	The same Parent Company
Branch Of Saigon Port Joint Stock Company – Tan Thuan Port	The same Parent Company
Nghe Tinh Port Joint Stock Company	The same Parent Company
Sai Gon Port Joint Stock Company	The same Parent Company
Vietnam Container Operation Limited Company	The same Parent Company
VIMC Container Lines Joint Stock Company	The same Parent Company
Branch of Vietnam Ocean Shipping Agency Corporation - Maritime Trade and Services Agent (Vitamas)	The same Parent Company
Oriental Maritime Services (Orimas) - Branch of Vietnam Ocean Shipping Agency Corporation	The same Parent Company
Hoang Dieu Port One Member Joint Stock Company	The same Parent Company
TIL International Port Hai Phong Company Limited	The same Parent Company
KM Cargo Services HP Company Limited	The same Parent Company
Dinhvu Port Investment & Development Joint Stock Company	The same Parent Company
SITC-Dinh Vu Logistics Company Limited	The same Parent Company
Vietnam Maritime Development Joint Stock Company	The same Parent Company
Japan – Vietnam International Transport Company Limited	The same Parent Company
Cai Lan Port Investment Joint Stock Company	The same Parent Company
Branch of Vietnam Maritime Corporation – JSC – VIMC Hai Phong Warehousing Company	The same Parent Company
HPH Logistics Joint Stock Company	The same Parent Company
Vinalines Honda Logistics Vietnam Co., Ltd	Associate
Vinalines Hoa Lac Logistics Co., Ltd	Associate
Northeast Vinalines Joint Stock Company	Associate

In addition to the information on balances with related parties presented in the Notes to the financial statements, the Company had the following transactions with other related parties during the period:

	Current period (VND)	Prior period (VND)
Revenue from goods and services	**4,816,186,785**	**4,620,588,962**
- VIMC Container Shipping Company - Branch Of Vietnam Maritime Corporation - Joint Stock Company	71,840,000	-
- Vinalines Honda Logistics Vietnam Co., Ltd	3,905,860,402	4,474,997,481
- Vietnam Maritime Development Joint Stock Company	211,488,000	108,700,000
- Dong Do Maritime Joint Stock Company	3,333,333	-
- Cai Lan Port Investment Joint Stock Company	404,302,650	30,410,000
- VIMC Container Lines Joint Stock Company	47,462,400	-
- Northern International Shipping Agency Joint Stock Company	171,900,000	-
- Japan – Vietnam International Transport Company Limited	-	6,481,481
Purchase of goods and services	**9,853,101,242**	**9,319,308,424**
- Vietnam Maritime Corporation	614,954,665	575,645,204
- Viet Nam Ocean Shipping Joint Stock Company (Vosco)	267,593	92,593
- VIMC Container Shipping Company - Branch Of Vietnam Maritime Corporation - Joint Stock Company	3,431,519,702	3,900,537,897
- Port Of Hai Phong Joint Stock Company	1,867,834,000	586,925,000
- Vietnam Maritime Development Joint Stock Company	160,658,333	3,564,790,365
- Dinhvu Port Investment & Development Joint Stock Company	381,254,500	107,190,000
- SITC-Dinh Vu Logistics Company Limited	228,460,000	12,130,000
- VIMC Container Lines Joint Stock Company	38,916,667	1,324,076
- Dinh Vu Port Joint Stock Company	1,795,516,033	31,675,000
- Nghe Tinh Port Joint Stock Company	-	437,598,238
- Sai Gon Port Joint Stock Company	6,502,200	60,085,600
- Vietnam Maritime Agency Joint Stock Company	890,909,610	-
- Northern International Shipping Agency Joint Stock Company	8,147,500	-
- Hoang Dieu – Chua Ve Port One Member Company Limited	176,408,400	-
- Khuyen Luong Port Joint Stock Company	14,400,000	-
- HPH Logistics Joint Stock Company	16,225,000	30,235,000
- KM Cargo Services HP Company Limited	32,425,000	-
- TIL International Port Hai Phong Company Limited	158,485,000	-
- Vietnam Container Operation Limited Company (Vinabridge)	30,217,039	11,079,451

33. Comparative figures

The comparative figures are derived from the audited financial statements for the accounting year ended 31 December 2025 and the reviewed Interim Financial Statements for the accounting period from 1 January 2025 to 30 June 2025.

As disclosed in these interim financial statements for the accounting period from 1 January 2026 to 30 June 2026, this is the first accounting period in which the Company has adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance. Accordingly, certain comparative figures have been reclassified to conform to the presentation requirements of Circular No. 99/2025/TT-BTC.

The comparative figures presented in the comparative information table include the beginning-of-year and prior-period figures, before and after restatement, as follows:

INTERIM STATEMENT OF FINANCIAL POSITION

	Codes	Opening balance *(reclassified)* (VND)	Opening balance *(as previously reported)* (VND)
Held-to-maturity investments	123	14,612,871,232	14,000,000,000
Short-term loan receivables	135	53,967,971,166	54,580,842,398
Dividends and profit payable	313	4,643,187,662	-
Other short-term payables	320	3,583,383,900	8,226,571,562

34. Events after the reporting period

There were no events occurring after the end of the accounting period that require adjustment to or disclosure in the Interim Financial Statements.

Approved, 12 August 2026

M.S.D.N: 0102345275 - C.T.C.P
CÔNG TY CỔ PHẦN VIMC LOGISTICS
P. KIM LIÊN - T.P HÀ NỘI

Nguyen Thi Tam **Preparer**	**Vu Doan Tuyet Ngan** **Person in charge of accounting**	**Dinh Thi Viet Ha** **General Director**