SAIGON CARGO SERVICE CORPORATION
30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City

Form No. B 02a-DN

(Issued with Circular No. 99/2025/TT-BTC on Oct 27, 2025, of the Minister of Finance)

INTERIM STATEMENT OF PROFIT AND LOSS

(Full form)

Quarter 2 of 2026

Unit: VND

DESCRIPTION	Code	Explanation	Quarter 2 of 2026		Accumulated from opening to date 30/06/26	
			This year	Prior year	This year	Prior year
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01		279,258,342,133	291,738,736,896	551,227,493,250	558,081,236,101
2. Revenue deductions	02					
3. Net sales from goods and services sold (10 = 01- 02)	10		279,258,342,133	291,738,736,896	551,227,493,250	558,081,236,101
4. Costs of goods sold	11		58,341,976,245	58,343,565,777	117,039,062,180	108,645,450,160
5. Gross profit from goods and services sold (20 = 10 - 11)	20		220,916,365,888	233,395,171,119	434,188,431,070	449,435,785,941
6. Gain (loss) on disposal of investment properties	21					
7. Revenue from financing activity	22		29,485,807,350	18,125,727,354	51,243,445,433	31,718,432,112
8. Financial activities expenses	23		1,125,245,947		1,608,190,320	22,505
- In which: Interest expense	*24*		*1,118,186,544*		*1,601,130,917*	
9. Selling expenses	25					
10. General & administration expenses	26		13,539,479,260	15,070,110,241	29,271,445,871	29,978,479,641
11. Net profit from operating activity {30 = 20 + 21 + 22 - (23+ 25 + 26)}	30		235,737,448,031	236,450,788,232	454,552,240,312	451,175,715,907
12. Other incomes	31		21,112,541	176,968,901	138,816,952	339,774,085
13. Other expenses	32		555,730,196	553,937,462	1,681,002,253	1,757,528,422
14. Other profits (40 = 31 - 32)	40		(534,617,655)	(376,968,561)	(1,542,185,301)	(1,417,754,337)
15. Total accounting profit before tax (50 = 30 + 40)	50		235,202,830,376	236,073,819,671	453,010,055,011	449,757,961,570
16. Current profit tax expense	51		47,866,113,180	47,009,787,890	92,381,408,502	90,769,736,338
17. Deferred profit tax expense	52					
18. Profit after profit tax (60 = 50 - 51 - 52)	60		187,336,717,196	189,064,031,781	360,628,646,509	358,988,225,232
19. Earning per share (*)	70					
20. Diluted earning per share (*)	71					

Approved, day 17 month 7 year 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Sign, fullname)	*(Sign, fullname)*	*(Sign, fullname, stamp)*
Nguyễn Thị Thanh Hà	Ngô Thị Anh Chư	Nguyễn Quốc Khánh

CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN

SAIGON CARGO SERVICE CORPORATION
30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City

Form No. B 01a-DN

(Issued with Circular No. 99/2025/TT-BTC on Oct 27, 2025, of the Minister of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As date 30/06/26

Unit: VND

Asset	Code	Explanation	30/06/2026	01/01/2026
1	2	3	4	5
A - SHORT-TERM ASSETS	**100**		**1,853,633,810,893**	**1,693,959,725,464**
I. Cash and cash exchangeable	**110**		**71,906,298,006**	**108,464,579,300**
1. Cash	111		71,906,298,006	58,464,579,300
2. Cash exchangeable	112			50,000,000,000
- Other investments held to maturity	112B			
II. Short-term financial investments	**120**		**1,674,396,293,698**	**1,475,370,545,209**
1. Trading securities	121			
2. Provision for lost due to the decrease in prices of trading securities (*)	122			
3. Short-term held-to-Maturity investments	123		1,674,396,293,698	1,475,370,545,209
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments (*)	126			
III. Short-term receivables	**130**		**102,120,371,382**	**104,427,788,168**
1. Short-term Receivables from Customers	131		105,259,073,481	105,506,047,325
2. Prepayment to suppliers	132		972,299,330	3,082,417,288
3. Short-term Internal Receivables	133			
4. Receivables by the Progress of Construction Contracts	134			
5. Other receivalbe	135		204,791,170	155,116,154
6. Provision for bad short-term receivables (*)	136		(4,315,792,599)	(4,315,792,599)
7. A shortage of assets awaiting resolutions	137			
IV. Inventories	**140**			
1. Inventory	141			
2. Provision for devaluation of stocks (*)	142			
V. Short-term biological assets	**150**			
1. Short-term livestock raised for one-time harvest	151			
2. Short-term crops for seasonal or one-time harvest	152			
3. Provision for impairment of short-term biological assets (*)	153			
VI. Other short-term assets	**160**		**5,210,847,807**	**5,696,812,787**
1. Short-term prepaid expenses	161		5,210,847,807	5,696,812,787
2. Input VAT	162			
3. Taxes and Receivables from State Budget	163			

Asset	Code	Explanation	30/06/2026	01/01/2026
1	2	3	4	5
4. Repurchase Government Bonds Transactions	164			
5. Others current assets	165			
B - LONG-TERM ASSETS	**200**		**457,037,814,598**	**471,917,621,582**
I. Long-term receivables	**210**			
1. Long-term Receivables from Customers	211			
2. Payables to seller: long-term	212			
3. Capital of units directly under	213			
4. Long-term Internal Receivables	214			
5. Long-term others receivable	215			
6. Provision for long-term doubtful debts (*)	216			
II. Fixed assets	**220**		**326,001,308,603**	**342,224,301,069**
1. Tangible fixed assets	221		323,636,855,603	342,175,969,870
- The original price	222		939,530,680,625	938,834,013,958
- Accumulated depreciation (*)	223		(615,893,825,022)	(596,658,044,088)
2. Financial lease assets	224			
- The original price	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		2,364,453,000	48,331,199
- The original price	228		24,684,019,194	22,137,685,194
- Accumulated depreciation (*)	229		(22,319,566,194)	(22,089,353,995)
III. Long-term biological assets	**230**			
1. Livestock producing periodic products / Bearer livestock	231			
a) Immature bearer livestock	232			
b) Mature bearer livestock	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock raised for one-time harvest	236			
3. Long-term crops for seasonal or one-time harvest	237			
4. Provision for impairment of long-term biological assets (*)	238			
IV. Invested real estate	**240**		**65,800,197,307**	**64,260,465,181**
- The original price	241		168,298,711,874	162,762,009,132
- Accumulated depreciation (*)	242		(102,498,514,567)	(98,501,543,951)
V. Long-term progressing assets	**250**		**2,609,327,626**	**2,609,327,626**
1. Production in progress: long-term	251			
2. Capital Construction in Progress	252		2,609,327,626	2,609,327,626
VI. Long-term financial investments	**260**			
1. Subsidiary company investments	261			
2. Investments in Associates, Joint-Ventures	262			
3. Investments in Other Companies	263			

Asset	Code	Explanation	30/06/2026	01/01/2026
1	2	3	4	5
4. Provision for impairment of long-term investments in other entities (*)	264			
5. Long-term held-to-maturity investments	265			
6. Provision for impairment of long-term held-to-maturity investments (*)	266			
VII. Other long term assets	**270**		**62,626,981,062**	**62,823,527,706**
1. Long-term prepaid expenses	271		60,846,886,842	61,043,433,486
2. Deferred income tax assets	272			
3. Long-term Equipment and Spare Parts	273		1,780,094,220	1,780,094,220
4. Other investments: long-term	274			
TOTAL ASSSETS (280 = 100 + 200)	**280**		**2,310,671,625,491**	**2,165,877,347,046**

Equity	Code	Explanation	30/06/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES	**300**		**687,064,512,815**	**604,218,648,441**
I. Current liabilities	**310**		**683,127,396,813**	**600,266,397,451**
1. Payables to seller: short-term	311		4,417,316,388	5,852,390,035
2. Short-term Advances Received from the Customers	312		2,982,987,416	2,698,550,400
3. Dividends and profits payable	313		254,872,820,185	251,946,257,610
4. Short-term taxes and amounts payable to the State	314		52,360,548,906	52,242,229,048
5. Payables to employees	315		11,277,005,440	36,757,789,034
6. Short-term payable expenses	316		3,838,153,686	3,737,850,977
7. Short-term intercompany payables	317			
8. Short-term payables according to construction contract progress	318			
9. Short-term unearned revenue	319		3,464,510,906	864,143,222
10. Other short-term payables	320		35,777,141,814	36,088,252,862
11. Short-term borrowings and financial leases	321		168,315,295,322	97,930,386,701
12. Provision of Short-term Payables	322			
13. Reward and Welfare Fund	323		145,821,616,750	112,148,547,562
14. Price Stabilisation Fund	324			
15. Repurchase Government Bonds Transactions	325			
II. Long-term liabilities	**330**		**3,937,116,002**	**3,952,250,990**
1. Long-term Payables to Suppliers	331			
2. Long term Advances Received from the Customers	332			
3. Long-term taxes and amounts payable to the State	333			
4. Long-term Payable Expenses	334			
5. Internal Payables of Capital	335			
6. Long-term Internal Payables	336			
7. Long-term unearned revenue	337			
8. Others long term payables	338		3,937,116,002	3,952,250,990
9. Long-term borrowings and finance lease	339			
10. Convertible bonds	340			

Equity	Code	Explanation	30/06/2026	01/01/2026
1	2	3	4	5
11. Preferred shares: liabilities	341			
12. Payable deferred income tax	342			
13. Provision of Long-term Payables	343			
14. Science and Technology Development Fund	344			
D - OWNER'S EQUITY	**400**		**1,623,607,112,676**	**1,561,658,698,605**
1. Owner's equity invested capital	411		1,030,976,820,000	1,020,769,820,000
- Ordinary stock with voting right	411a		959,076,820,000	948,869,820,000
- Preferred stock capital	411b		71,900,000,000	71,900,000,000
2. Capital surplus	412		14,652,180,000	14,652,180,000
3. The Right to convert the Convertible Bonds to shares	413			
4. Other capitals	414			
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange rate difference	417			
8. Development Investment Fund	418			
9. Other funds under owners' equity	419			
10. Undistributed Profit	420		577,978,112,676	526,236,698,605
- Accumulated Undistributed Profit by The End of The Previous Period	420a		236,300,618,167	526,236,698,605
- Undistributed Profit of the Current Period	420b		341,677,494,509	
TOTAL RESOURCES (440 = 300 + 400)	**440**		**2,310,671,625,491**	**2,165,877,347,046**

Approved, day 17 month 7 year 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
(Sign, fullname)	*(Sign, fullname)*	*(Sign, fullname, stamp)*
Nguyễn Thị Thanh Hà	Ngô Thị Anh Chư	CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN Nguyễn Quốc Khánh

Saigon Cargo Service Corporation
30 Phan Thuc Duyen street, Tan Sơn Nhat Ward, HCM City

Form B03-DN

(Issued by No. 99/2025/TT-BTC of the Minister of Finance on 27/10/2025)

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the first 6 month of the fiscal year ending 31 December 2026

Unit : VND

Items	Code	Accumulated from the beginning of the year	
		Current Year	Previous year
I. Cash flows from operating activities			
1. Profit before tax	1	**453,010,055,011**	**449,757,961,570**
2. Adjustments for:			
- Depreciation of fixed assets and investment properties	02	23,462,963,749	23,220,676,584
- Provisions	03	-	-
- Unrelised gains (losses) from revaluation of foreign currencies items	04	(965,355,488)	(2,416,207,367)
- Gains, loss from investment in other entities	05	(50,274,991,082)	(29,302,224,745)
- Loan Interest	06	1,601,130,917	-
- Other adjustment	07	-	-
3. Operating profit before movements in working capital	**08**	**426,833,803,107**	**441,260,206,042**
- Increase/decrease in receivables	09	386,461,523	(12,794,131,244)
- Increase/decrease in inventories	10	-	-
- Increase/decrease in payables (excluding interest and income tax payable)	11	(19,117,355,438)	(5,128,160,072)
- Increase/decrease in prepaid expenses	12	682,511,624	683,776,331
- Increase or decrease in trading securities	13	-	-
- Interest paid	14	(1,488,613,295)	-
- Corporation income tax paid	15	(91,388,019,035)	(65,540,063,744)
- Other Cash inflow from operating activities	16	-	-
- Other Cash outflow for operating activities	17	(16,282,968,550)	(590,000,000)
Net cash flows from operating activities	**20**	**299,625,819,936**	**357,891,627,313**
II. Cash flows from investment activities			
1. Acquisition of fixed assets and other long-term assets	21	(8,494,946,617)	(3,705,811,322)
2. Proceeds from sale of fixed assets	22	-	-
3. Payments for lending, purchasing debt instruments of other	23	(1,658,365,931,507)	(1,176,000,000,000)
4. Recovery from lending, re-sell debt instruments of other	24	1,459,464,000,000	954,000,000,000
5. Payments for investment in other entities	25	-	-
6. Recovery of investment in other entities	26	-	-
7. Interest, dividend, profit derives from investments	27	45,446,208,347	31,463,165,573
Net cash flows from investment activities	**30**	**(161,950,669,777)**	**(194,242,645,749)**
III. Cash flows from financial activities			
1. Receipts from capital contribution	31	10,207,000,000	-
2. Return capital to equity owners, re-buy share issued by the Company	32	-	-

Items	Code	Accumulated from the beginning of the year	
		Current Year	Previous year
3. Proceeds from borrowings	33	168,315,295,322	-
4. Payments of loan principal	34	(97,930,386,701)	-
5. Payments for debt from finance leasing	35	-	-
6. Share income, dividend paid to investors	36	(255,793,794,425)	(281,384,278,600)
Net cash flows from financial activities	**40**	**(175,201,885,804)**	**(281,384,278,600)**
Net cash flows in the period (50=20+30+40)	**50**	**(37,526,735,645)**	**(117,735,297,036)**
Cash at the beginning of the period	**60**	**108,464,579,300**	**317,288,629,554**
Effect of foreign exchange difference on cash	61	968,454,351	2,003,394,142
Cash at the end of the period	**70**	**71,906,298,006**	**201,556,726,660**

Approved, Day 17 Month 7 Year 2026

Preparer	**Chief Accountant**	**Legal Representative**
Nguyen Thi Thanh Ha	Ngo Thi Anh Thu	Nguyen Quoc Khanh

CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Quarter 2 of year 2026

I. GENERAL INFORMATION

1. Ownership form

Saigon Cargo Service Corporation (hereinafter referred to as "the Corporation") is a joint stock company established under the Enterprise Law of VietNam, the Certificate of Business Registration no.4103009937 issued by the Department of Planning and Investment of Ho Chi Minh City on 08 April 2008 and amended for the 19th time on 10 may 2024, granted by Ho Chi Minh City Department of Planning and Investment .

2. Operating field

Operating field of the Corporation is servicing.

3. Principal business activities

Principal business activities of the Corporation are:

- Providing forwarding, loading and unloading service;
- Providing storage service;
- Providing aviation ground services.

4. Normal operating cycle

Normal operating cycle of the Corporation is within 12 months.

5. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period can be comparable with figures of the current period.

6. Headcount

As of the balance sheet date, the Corporation's headcount is 671 (headcount at the beginning of the year: 664).

7. Statement on Comparability of Information in Financial Statements.

The corresponding figures of the previous period are comparable to the figures of this period.

The corresponding figures of the previous period are comparable to the figures of this period. During the period, The company applied for the first time the Vietnamese Enterprise Accounting System issued under Circular No.99/2025/TT-BTC dated October 27,2025 of the Ministry of Finance replacing Circular No.200/2014/TT-BTC dated December 22,2014. Accordingly, some items in the Financial Statements have been reclassified and renamed according to the new regulations. The figures in the "Beginning of Year" column and the "Previous Period" column in the Financial Statements have been represented according to the new classification and naming conventions of Circular 99 to ensure comparabilityThese changes do not affect the Company's total assets, total liabilities, equity, and net profit after tax.

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

The fiscal year of the Corporation is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) since the Corporation's transactions are primarily made in VND.

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Corporation applies the Vietnamese Accounting Standards and System issued in accordance with the Circular No. 99/2025/TT-BTC dated 27 October 2025 and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of Interim Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of Interim Financial Statements.

IV. ACCOUNTING POLICIES

1. Accounting convention

All the Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

2. Foreign currency transactions

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the period shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For receivables: the buying rate ruling as at the time of transaction of the commercial bank where the Corporation designates the customers to make payments.
- For payables: the selling rate ruling as at the time of transaction of the commercial bank where the Corporation supposes to make payments.
- For acquisition of assets or immediate payments in foreign currency (not included into payable accounts): the buying rate of the commercial bank where the Corporation makes payments.

The exchange rates used to re-evaluate the ending balances of monetary items in foreign currencies are determined according to the following principles:

- For foreign currency deposits: the buying rate of the bank where the Corporation opens its foreign currency account.

- For monetary items in foreign currencies classified as other assets: the buying rate of Asia Commercial Joint Stock Bank (ACB) – Ho Chi Minh City Branch, where the Corporation frequently conducts transactions.
- For monetary items in foreign currencies classified as liabilities: the selling rate of Asia Commercial Joint Stock Bank (ACB) – Ho Chi Minh City Branch, where the Corporation frequently conducts transactions).

3. Cash and cash equivalents

Cash includes cash on hand and demand deposits in banks. Cash equivalents are short-term investments of which the due dates cannot exceed 03 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

4. Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity investments that the Corporation intends and is able to hold to maturity. Held-to-maturity investments of the Corporation include term deposits and held-to-maturity loans for the purpose of receiving periodical interest as well as other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost including the purchase cost and other transaction costs. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received. Interests arising prior to the Corporation's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

When there are reliable evidences proving that a part or the whole investment cannot be recovered and the loss are reliably determined, the loss is recognized as financial expenses during the period while the investment value is derecognized.

Loans

Loans are measured at costs less allowance for doubtful debts. Allowance for doubtful debts of loans is made on the basis of estimated losses.

5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Corporation and customers who are independent to the Corporation.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- As for overdue debts:
  - 30% of the value of debts overdue between 06 months and less than 01 year.
  - 50% of the value of debts overdue between 01 year and less than 02 years.

- 70% of the value of debts overdue between 02 years and less than 03 years.
- 100% of the value of debts overdue more than 03 years.

• As for doubtful debts: Allowance is made on the basis of the estimated loss.

Increases/(decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into "General and administration expenses".

6. Prepaid expenses

Prepaid expenses comprise actual expenses arising and relevant to financial performance in several accounting periods. Prepaid expenses of the Corporation mainly include the prepaid land rental, tools and differences of the selling price lower than the net book values of fixed assets which are sold then leased back in form of financial lease. These prepaid expenses are located during the prepayment period or the period of corresponding economic benefits generated from these expenses.

Tools

Expenses of tools being put into use are allocated into expenses in accordance with the straight-line method for the maximum period of 03 years.

Value of right to use land

Value of right to use land of 14,3 ha reflects the amount of capital contribution that the Corporation agreed to receive from 41 Aircraft Repairing Co., Ltd. (formerly known as A41 Aircraft Repairing Company) for an amount of VND 71.900.000.000. This value is allocated into expenses in accordance with the straight-line method over the use term (i.e. 49 years), starting from the date of the Investment Certificate (see Note No. V.8b).

Starting from 01 January 2017, the Corporation changed the accounting policies applied to the allocation of the value of right to use land area, i.e. from allocation in accordance with straight-light method into non-allocation of this value, according to the Agreement dated 18 October 2017 with the Tax Department of Ho Chi Minh City.

Differences of the selling price lower than the net book values of fixed assets which are sold then leased back in form of financial lease

Differences of the selling price lower than the net book values of fixed assets which are sold then leased back in form of financial lease are allocated into expenses over the leaseback term.

7. Tangible fixed assets

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation costs during the period.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation rate is applied in accordance Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance. The depreciation years applied are as follows:

Fixed assets	Years

Fixed assets	Years
Buildings and structures	05 – 45
Machinery and equipment	03 – 15
Vehicles	07 – 15
Office equipment	03 – 10
Other fixed assets	04 – 05

8. Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization.

Initial costs of intangible fixed assets include all the costs paid by the Corporation to bring the asset to its working condition for its intended use. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation costs during the period only if these costs are associated with a specific intangible fixed asset and result in future economic benefits expected to be obtained from the use of these assets.

When an intangible fixed asset is sold or disposed, its initial costs and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

The Corporation's intangible fixed asset only includes computer software. Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be capitalized. Costs of computer software include all the expenses paid by the Corporation until the date the software is put into use. Computer software is amortized in accordance with the straight-line method from 03 years to 08 years.

9. Investment properties

Investment property is property which is part of a building and infrastructure held by the Corporation to earn rentals. Investment properties for lease are measured at their historical costs less accumulated depreciation. Historical cost includes all the expenses paid by the Corporation or the fair value of other considerations given to acquire the assets up to the date of its acquisition or construction.

Expenses related to investment property arising subsequent to initial recognition should be added to the expenses of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Corporation.

When the investment property is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposals is included in the income or the expenses during the period.

The transfer from owner-occupied property or inventories into investment property shall be made when, and only when, there is a change in use evidenced by the end of owner-occupation and the commencement of an operating lease to another party or the end of construction. The transfer from investment property to owner-occupied property or inventories shall be made when, and only when, there is a change in use evidenced by the commencement of owner-occupation or the commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the historical cost or net book value of investment property at the date of transfer.

Investment property for lease is depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years of the investment property are as follows:

Fixed assets	Years
Buildings	10 - 45
Infrastructure	10 - 20

10. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Corporation) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

11. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Corporation.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

The payables and accrued expenses are classified as short-term and long-term items in the Interim Balance Sheet on the basis of their remaining term as of the balance sheet date.

12. Owner's equity

Capital

Capital is recorded according to the actual amounts invested by shareholders.

Share premiums

Share premiums are recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.

13. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Corporation as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables upon approval of the General Meeting of Shareholders or when the Board of Management decides to temporarily share dividends and inform the shareholders.

14. Recognition of sales and income

Sales of service provision

Sales of service provision shall be recognized when all of the following conditions are satisfied:

- The amount of sales can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.
- The Corporation received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of sales is done on the basis of the volume of works done as of the balance sheet date.

Income from leasing operating assets

Income from leasing operating assets is recognized in accordance with the straight-line method during the lease term. Rentals received in advance for several periods are allocated to revenues in consistence with the lease term.

Interest

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

15. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

16. Corporate income tax

Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial

Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.
The Corporation shall offset deferred tax assets and deferred tax liabilities if:

- The Corporation has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or
  - The Corporation has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

17. Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

18. Segment reporting

A business segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Interim Financial Statements of the Corporation.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM BALANCE SHEET

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	**370.696.441**	**497.959.314**
Demand deposits in banks	**71.085.571.359**	**57.359.477.943**
Vietinbank Branch 2	47.371.660.026	44.147.989.840
Asia Commercial Bank- ACB	21.800.480.720	11.808.720.813
Other bank	1.913.430.613	1.402.767.290
Cash in transit	**450.030.206**	**607.142.043**
Equivalents	-	**50.000.000.000**
Time deposits with a term of less than 3 moths		
Ad banks vietinbank – CN2	-	50.000.000.000
Total	**71.906.298.006**	**108.464.579.300**

2. Short- Term Financial Investments

	Ending balance		Beginning balance	
	Original costs	Carrying value	Original costs	Carrying value
Term deposits	**1.647.341.931.507**	**1.647.341.931.507**	**1.448.440.000.000**	**1.475.370.545.209**
Time deposits at Vikki Digital Bank Limited	297.000.000.000	303.707.989.041	218.000.000.000	220.809.956.165
Time deposits at Saigon Thương Tin Commercial Joint stock Bank	262.000.000.000	265.980.608.219	208.000.000.000	212.083.150.688
Time deposits at Viet A Commercial Joint stock Bank	234.000.000.000	240.918.180.822	197.000.000.000	200.921.216.434
Time deposits at Vietnam International Commercial Joint Stock Bank	173.400.000.000	176.264.449.041	231.000.000.000	235.250.178.083
Time deposits at other Bank	680.941.931.507	687.525.066.575	594.440.000.000	606.306.043.839
Total	**1.647.341.931.507**	**1.674.396.293.698**	**1.448.440.000.000**	**1.475.370.545.209**

(The Defferance between the original cost and the book value is the accrued interest on time deposits).

During the period, the Company reviewed the application of Circular 99/2025/TT-BTC and reclassified certain items presented in the Statement of Financial Position between Account 128 and Account 138.

This reclassification was made solely to ensure compliance with the financial statement presentation requirements under Circular No. 99/2025/TT-BTC. It does note affect the company"s total assets, total equity, operating results, profit after tax, or any other financial statement line items.

The details are as follows:

Item	Opening Balance as previously reported	Adjust	Open balance after adjustment
Account 1281	1.448.440.000.000	+26.930.545.209	1.475.370.545.209
Account 1388	26.930.545.209	-26.930.545.209	-

3. Short-term trade receivables

	Ending balance	Beginning balance
Receivables from related parties	***5.913.646.539***	***175.113.485***
Airports Corporation of Vietnam	5.870.659.576	152.945.762
Gemadept Logistics One Member Company Limited	42.986.963	22.167.723
Receivables from other customers	***99.345.426.942***	***105.330.933.840***
VietjetAir Cargo Joint Stock Company	15.383.336.890	23.557.209.854
AHK Air Hong Kong Ltd	6.409.509.679	5.950.724.528
Singapore Airline Limited	6.523.875.521	7.180.432.310
Other customers	71.028.704.852	68.642.567.148
Total	**105.259.073.481**	**105.506.047.325**

4. Short-term prepayments to suppliers

	Ending balance	Beginning balance
Dai Thanh infrastructure Development Investment Joint Stock Company	-	1.369.107.360
Nak Technology Solutions Co., Ltd	-	548.749.040
Dai Dung Green Materials Joistock Company	-	354.352.667
Tran Viet tourism Company limited	408.000.000	-
Other suppliers	564.299.330	810.208.221
Total	**972.299.330**	**3.082.417.288**

5. Other receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Short-term deposits, mortgages	23.000.000		23.000.000	
Advances	101.000.000		70.740.000	-
Other short-term receivables	80.791.170	-	61.376.154	-
Total	**204.791.170**	-	**155.116.154**	-

5b. Other long-term receivables

This item reflects long-term deposits.

6. Overdue debts

	Ending balance			Beginning balance		
	Overdue period	Original costs	Recoverable amount	Overdue period	Original costs	Recoverable amount

	Ending balance			Beginning balance		
	Overdue period	Original costs	Recoverable amount	Overdue period	Original costs	Recoverable amount
PT.Cardig Air	More than 03 years	4.315.792.599	-	More than 03 years	4.315.792.599	-
Total		**4.315.792.599**	-		**4.315.792.599**	-

7. Prepaid expenses

7a. Short-term prepaid expenses

	Ending balance	Beginning balance
Tools	1.689.032.155	2.408.751.540
Repair expenses	748.343.215	661.039.308
Insurance premiums	289.199.484	-
Uniform expenses	552.722.660	73.466.333
Other expenses	1.931.550.293	2.553.555.606
Total	**5.210.847.807**	**5.696.812.787**

7b. Long-term prepaid expenses

	Ending balance	Beginning balance
Tools	-	-
Value of right to use land (see Note No. IV.7)	60.650.340.135	60.650.340.135
Difference of the net book values and the selling price of fixed assets as in the contract on selling and then leasing back in form of financial lease	196.546.707	393.093.351
Total	**60.846.886.842**	**61.043.433.486**

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other fixed assets	Total
Historical costs						
Beginning balance	488.292.844.010	126.467.668.634	294.171.598.735	29.406.890.306	495.012.273	938.834.013.958
Acquisition during the year	-		660.000.000	36.666.667	-	696.666.667
Decrease in term due to liquidation	-	-	-	-	-	-
Ending balance	**488.292.844.010**	**126.467.668.634**	**294.831.598.735**	**29.443.556.973**	**495.012.273**	**939.530.680.625**
In which:						
Assets fully depreciated but still in use	40.498.519.053	39.776.818.791	53.549.783.807	28.875.008.306	495.012.273	163.195.142.230
Depreciation						
Beginning balance	217.635.582.125	118.013.307.393	231.533.775.243	28.980.367.054	495.012.273	596.658.044.088
Depreciation during the year	7.488.629.017	3.120.085.831	8.556.681.445	70.384.641	-	19.235.780.934
Depreciation in the year due to liquidation	-	-	-	-	-	-
Ending balance	**225.124.211.142**	**121.133.393.224**	**240.090.456.688**	**29.050.751.695**	**495.012.273**	**615.893.825.022**

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other fixed assets	Total
Net book values						
Beginning balance	270.657.261.885	8.454.361.241	62.637.823.492	426.523.252	-	342.175.969.870
Ending balance	263.168.632.868	5.334.275.410	54.741.142.047	392.805.278	-	323.636.855.603
In which:						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

9. Intangible fixed assets

	Computer software
Initial costs	
Beginning balance	22.137.685.194
Acquisition during the period	2.546.334.000
Ending balance	**24.684.019.194**
In which:	
Assets fully amortized but still in use	22.137.685.194
Amortization	
Beginning balance	22.089.353.995
Amortization during the period	230.212.199
Ending balance	**22.319.566.194**
Net book values	
Beginning balance	48.331.199
Ending balance	**2.364.453.000**

10. Investment property

	Office buildings	Airplane parking lots	Total
Historical costs			
Beginning balance	63.332.901.777	99.429.107.355	162.762.009.132
Acquisition during the year	-	5.536.702.742	5.536.702.742
Ending balance	**63.332.901.777**	**104.965.810.097**	**168.298.711.874**
In which:			
Assets fully depreciated but still leasing	2.500.301.399	2.515.338.573	5.015.639.972
Depreciation			
Beginning balance	20.796.740.123	77.704.803.828	98.501.543.951
Depreciation during the period	842.694.852	3.154.275.764	3.996.970.616
Ending balance	**21.639.434.975**	**80.859.079.592**	**102.498.514.567**
Net book values			
Beginning balance	42.536.161.654	21.724.303.527	64.260.465.181
Ending balance	**41.693.466.802**	**24.106.730.505**	**65.800.197.307**

11. Construction-in-progress

	Beginning balance	Increase during the period	Transfer to fixed assets in the period	Ending balance
Construction-in-progress	**2.609.327.626**	-	-	**2.609.327.626**
Office Building-SCSC2	56.350.000	-	-	56.350.000
Construction investment costs - Hermes H5 goods management system	2.552.977.626	-	-	2.552.977.626
Total	**2.609.327.626**	-		**2.609.327.626**

12. Short-term trade payables

	Ending balance	Beginning balance
Saigon Cargo Express Joint Stock Company	3.189.349.335	2.741.458.710
Umw Equipment Systems (Vietnam) Company Limited	-	933.660.000
FPT IS Company Limited – Ho Chi Minh City Branch	-	699.439.608
Other suppliers	1.227.967.053	1.477.831.717
Total	**4.417.316.388**	**5.852.390.035**

13. Short-term advances from customers

	Ending balance	Beginning balance
Hong Kong Air Cargo Carrier Limited	234.049.664	234.049.664
Other customers	2.748.937.752	2.464.500.736
Total	**2.982.987.416**	**2.698.550.400**

14. Dividends and Profits payable

	Ending balance	Beginning balance
Dividends payable to related parties:	***127.504.810.000***	***127.478.560.000***
Gemadept Group Corporation	85.292.585.000	85.292.585.000
Airports Corporation of Vietnam	34.961.500,000	34.935.250.000
V.N.M General Transport Services Co, Ltd	7.192.912.500	7.192.912.500
41 Aircraft Repairing One Member Limited Liability Company	57.812.500	57.812.500
Payables to other organizations and individuals	***127.368.010.185***	***124.467.697.610***
Cộng	**254.872.820.185**	**251.946.257.610**

15. Taxes and other obligations to the State Budget

	Beginning balance		Increase during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount already paid	Payables	Receivables
VAT on local sales	4.884.939.018	-	26.670.486.481	(27.404.081.380)	4.151.344.119	-
Corporate income tax	46.872.723.713	-	92.381.408.502	(91.388.019.035)	47.866.113.180	-
Personal	484.566.317	-	8.984.710.739	(9.126.185.449)	343.091.607	-

	Beginning balance		Increase during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount already paid	Payables	Receivables
income tax						
Other taxes	-	-	311.504.815	(311.504.815)	-	-
Total	**52.242.229.048**	-	**128.348.110.537**	**(128.229.790.679)**	**52.360.548.906**	-

Value added tax (VAT)
The Corporation has to pay VAT in accordance with the deduction method. The VAT rates are applied in accordance with the Law on value added tax.

Corporate income tax (CIT)

The Corporation have to pay corporate income tax on taxable income at the rate of 20%.

Estimated corporate income tax payable during the period is as follows:
Determination of corporate income tax liability of the Corporation is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes
The Corporation has declared and paid these taxes in line with the prevailing regulations.

16. Payables to employees
This item reflects salary to be paid to employees.

17. Short-term accrued expenses
This item reflects service charges payable

18. Short-term unearned revenues

	Ending balance	Beginning balance
Unearned revenues earned from related party	***3.456.572.902***	**864.143.222**
Airports Corporation of Vietnam - Prepayments for leasing airplane parking lot	3.456.572.902	864.143.222
Unearned revenues earned from other organizations	***7.938.004***	-
Prepayments for leasing mailbox	*7.938.004*	-
Total	**3.464.510.906**	**864.143.222**

19. Other payables
19a. Other short-term payables

	Ending balance	Beginning balance
Unemployment insurance, Union funds	444.378.986	586.641.286
Other short-term payables	84.049.774	128.771.194
Receipt of deposits for leasing office and service provision guarantee	35.248.713.054	35.372.840.382

	Ending balance	Beginning balance
Total	**35.777.141.814**	**36.088.252.862**

19b. Brrowings and financial lease:

As at 28/04/2026, the company incurred a loan payable for working capital purposes from Vietconbank- Ho Chi Minh City Branch,under debt Acknowledgement No: 02/20126711/2025-KHDN1/GNN.
As at 02/06/2026, the company incurred a loan payable for working capital purposes from Vietconbank- Ho Chi Minh City Branch,under debt Acknowledgement No: 03/20126711/2025-KHDN1/GNN.
As at 11/06/2026, the company incurred a loan payable for working capital purposes from Vietconbank- Ho Chi Minh City Branch,under debt Acknowledgement No: 04/20126711/2025-KHDN1/GNN
(Credit Agreement No.158/20126711/25-DN1/N-CTD).

	Ending balance	*Beginning balance*
Shorrt-term Brrowings	168.315.295.322	*97.930.386.701*

19c. Other long-term payables

This item reflects receipt of long-term deposits for leasing office and service performance guarantee.

20. Bonus and welfare funds

	Current period	Previous period
Beginning balance	112.148.547.562	92.388.188.373
Increase due to appropriation from profit	50.166.875.438	34.641.393.189
Decrease during the period	(16.493.806.250)	(590.000.000)
Ending balance	**145.821.616.750**	**126.439.581.562**

(The Company's bonus and welfare fund includes: Bonus fund, Welfare fund and Board of Directors' operating fund)

21. Owner's equity

21a. Statement of fluctuations in owner's equity

	Capital	Share premiums	Retained earnings	Total
Beginning balance of the previous year	1.020.769.820.000	14.652.180.000	370.386.911.040	1.405.808.911.040
Profit in the previous period	-	-	358.988.225.232	358.988.225.232
Appropriation for funds	-	-	(34.641.393.189)	(34.641.393.189)
Dividend and profit distribution	-	-	(304.431.026.000)	(304.431.026.000)
Ending balance of the previous period	**1.020.769.820.000**	**14.652.180.000**	**390.302.717.083**	**1.425.724.717.083**
Beginning balance of the current year	1.020.769.820.000	14.652.180.000	526.236.698.605	1.561.658.698.605
Share issuance collected in cash	10.207.000.000	-	-	10.207.000.000

	Capital	Share premiums	Retained earnings	Total
Profit in the current period	-	-	360.628.646.509	360.628.646.509
Appropriation for funds			(50.166.875.438)	(50.166.875.438)
Dividend and profit distribution	-	-	(258.720.357.000)	(258.720.357.000)
Ending balance of the current period	**1.030.976.820.000**	**14.652.180.000**	**577.978.112.676**	**1.623.607.112.676**

21b. *Details of capital contribution of the owners*

	Ending balance	Beginning balance
Gemadept Group Corporation	341.170.340.000	341.170.340.000
Airports Corporation of Vietnam	139.741.000.000	138.990.500.000
41 Aircraft Repairing Co., Ltd. (*)	72.131.250.000	72.131.250.000
V.N.M General Transport Services Co, Ltd	28.771.650.000	28.771.650.000
Other shareholders	449.057.580.000	439.706.080.000
Total	**1.030.976.820.000**	**1.020.769.820.000**

(*) 41 Aircraft Repairing Co., Ltd. has contributed capital in two forms:
- Right to use land of 14,3 ha to hold 7.190.000 preferred and non-convertible shares during the project duration.
- Cash to hold 23.125 common shares with benefits and obligations like other shareholders.

During the period, The Coporation issued shares to its key managers according to the Resolution No. SCSC26/ĐHĐCĐ/NQ/01 dated 28 April 2026 of 2026 Annual General Meeting of Shareholders and the Resolution No. SCSC26/HĐQT/NQ/04 dated 11 May 2026 of the Board of Management. On June 23, 2026, the Company received Official Letter No.5745/UBCK-QLCB from the Securities Commission approving the results of the share issuance under the employee stock option program.

21c. *Shares*

	Ending balance	Beginning balance
Number of shares registered to be issued	103.097.682	102.076.982
Number of shares sold to the public	103.097.682	102.076.982
- *Common shares*	*95.907.682*	*94.886.982*
- *Preferred shares*	*7.190.000*	*7.190.000*
Number of shares repurchased	-	-
- *Common shares*	-	-
- *Preferred shares*	-	-
Number of outstanding shares	103.097.682	102.076.982
- *Common shares*	*95.907.682*	*94.886.982*
- *Preferred shares*	*7.190.000*	*7.190.000*

Par value per outstanding share: VND 10,000.

21d. Profit distribution

During the year, the Corporation has distributed profit as follows:

- First dividend payment in 2026 for preferred shares (*) : 18.951.152.000

Profit distribution in 2025 under the Resolutions No. SCSC26/ĐHĐCĐ/NQ/01 dated 28 April 2026 as follows:

		VND
- Distribute the remaining dividend in 2025 to common shareholders:	:	239.769.205.000
- The allocation usually exceeds the planned net profit		12.613.500.350
- Deduction for bonus and welfare fund	:	37.553.375.088

* According to the Contract, the Corporation shall pay an annual profit after tax (during the remaining term of the project from 2014 to 2057) to 41 Aircraft Repairing Co., Ltd. (under the Air Defense - Air Force) regardless of business results.

21. Off-Interim balance sheet items

Foreign currencies

As of the balance sheet date, the Corporation's cash includes 1,978,256.54USD (beginning balance: 1,575,136.53USD).

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT

1.Sales

1a. Gross sales

	Quarter 2 of year 2026	Quarter 2 of year 2025
Sales of operating cargo terminal	261.520.084.043	274.086.523.841
Sales of leasing airplane parking lot	1.309.243.001	1.313.248.836
Sales of leasing office, parking lot of football course, etc. and related services	16.109.772.509	15.973.889.439
Other sales	319.242.580	365.074.780
Total	**279.258.342.133**	**291.738.736.896**

In which, the sales from loading and counting services provided to airlines in the secont quarter of 2026 is 112.182.230.488VNĐ (previous period: 119.179.541.112VND)

1b. Sales to related parties

Sales of goods and service provisions to related parties are as follows:

	Quarter 2 of year 2026	Quarter 2 of year 2025
Airports Corporation of Vietnam	**1.458.080.126**	***1.447.129.461***
Service provisions	1.458.080.126	1.447.129.461
ISS - Gemadept Co. Ltd.	-	**13.755.890**
Service provisions	-	13.755.890
Gemadept Logistics One Member Company Limited	**59.337.002**	**78.110.592**
Service provision	59.337.002	78.110.592

2. Costs of sales

	Quarter 2 of year 2026	Quarter 2 of year 2025
Costs of operating cargo terminal	53.453.987.880	53.483.475.473
Costs of leasing airplane parking lots	1.341.097.976	1.340.971.783
Costs of leasing office and related services	3.546.890.389	3.519.118.521
Total	**58.341.976.245**	**58.343.565.777**

3. Financial income

	Quarter 2 of year 2026	Quarter 2 of year 2025
Deposit interests	28.517.352.999	15.709.519.987
Exchange gain due to the revaluation of monetary items in foreign currencies	968.454.351	2.416.207.367
Total	**29.485.807.350**	**18.125.727.354**

4. Financial expenses

	Quarter 2 of year 2026	Quarter 2 of year 2025
Exchange loss airising	7.059.403	-
Interest expense	1.118.186.544	-
Total	**1.125.245.947**	**-**

5. General and administration expenses

	Quarter 2 of year 2026	Quarter 2 of year 2025
Employees	6.612.945.687	7.715.966.925
Office stationery	962.297.901	1.150.039.112
Depreciation/(amortization) of fixed assets	1.452.352.769	1.376.071.223
Taxes, fees and legal fees	3.232.671	1.623.509
External services rendered	571.071.348	212.206.163
Other monetary expenses	3.937.578.884	4.614.203.309
Total	**13.539.479.260**	**15.070.110.241**

6. Other income

	Quarter 2 of year 2026	Quarter 2 of year 2026
Other income	21.112.541	176.968.901
Total	**21.112.541**	**176.968.901**

7. Other expenses

	Quarter 2 of year 2026	Quarter 2 of year 2025
Remuneration to the Board of Management and the control Board	282.000.000	282.000.000
Other expenses	273.730.196	271.937.462

	Quarter 2 of year 2026	Quarter 2 of year 2025
Total	**555.730.196**	**553.937.462**

8. Operating costs

	Quarter 2 of year 2026	Quarter 2 of year 2025
Materials and supplies	962.297.901	1.150.039.112
Labor costs	28.108.454.432	31.959.752.993
Depreciation/(amortization) of fixed assets	11.726.671.074	11.615.998.801
External services rendered	27.143.220.543	24.072.058.294
Other expenses	3.940.811.555	4.615.826.818
Total	**71.881.455.505**	**73.413.676.018**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

The Corporation's related parties include the key managers, their related individuals and other related parties.

1a. Transactions and balances with the key managers and their related individuals

The Corporation's key managers include the Board of Management and the Executive Officers (the Board of Directors and the Control Board). The key managers' related individuals are their close family members.

Transactions with the key managers and their related individuals
The Corporation has no sales of goods and service provisions and no other transactions with the key managers and their related individuals.

Receivables from and payables to the key managers and their related individuals
The Corporation has no receivables from and payables to the key managers and their related individuals.

Income of the key managers

	Quarter 2 of year 2026	Quarter 2 of year 2025
Salary	966.450.000	966.450.000
Other income	4.263.039.000	126.600.000
Total	**5.229.489.000**	**1.092.450.000**

1b. Transactions and balances with other related parties

Other related parties of the Corporation include:

Other related parties	Relationship
Gemadept Group Corporation	Shareholder holding 33,09% of shares
Airports Corporation of Vietnam	Shareholder holding13,56% of shares
41 Aircraft Repairing One Member Limited Liability Company	Shareholder holding 7,% of shares
V.N.M General Transport Services Co., Ltd.	Shareholder holding 2,79% of shares and a direct subsidiary of Gemadept Group Corporation

Other related parties	Relationship
Binh Duong Port Corporation	Indirect subsidiary of Gemadept Group Corporation
ISS - Gemadept Co., Ltd.	Direct subsidiary of Gemadept Group Corporation
Nam Dinh Vu Port Joint Stock Company	Direct subsidiary of Gemadept Group Corporation
Nam Hai ICD Joint Stock Company	Direct subsidiary of Gemadept Group Corporation
Gemadept – Dung Quat International Port Corp	Direct subsidiary of Gemadept Group Corporation
Phuoc Long Port Company Limited	Direct subsidiary of Gemadept Group Corporation
Truong Tho Transportation Services Corporation	Direct subsidiary of Gemadept Group Corporation
Pacific Marine Equipment and Service Company Limited	Direct subsidiary of Gemadept Group Corporation
Pacific Marine Company Limited	Direct subsidiary of Gemadept Group Corporation
Pacific Rubber Industry Company Limited	Direct subsidiary of Gemadept Group Corporation
Pacific Pearl Joint Stock Company Limited	Direct subsidiary of Gemadept Group Corporation
Pacific Lotus Joint Stock Company Limited	Direct subsidiary of Gemadept Group Corporation
Pacific Pride Joint Stock Company Limited	Direct subsidiary of Gemadept Group Corporation
Gemadept Construction Infrastructure Investment and Development Corporation	Direct subsidiary of Gemadept Group Corporation
Gemadept Central Joint Stock Company	Direct subsidiary of Gemadept Group Corporation
Binh Duong Multimodal Transport Joint Stock Company	Indirect subsidiary of Gemadept Group Corporation
Gemadept Port Services Joint Stock Company	Indirect subsidiary of Gemadept Group Corporation
GNL Joint Venture Company Limited	Indirect subsidiary of Gemadept Group Corporation
GMD ASL Joint Venture Company Limited	Indirect subsidiary of Gemadept Group Corporation
CJ Gemadept Logistics Holdings Company Limited	Associate of Gemadept Corporation
Gemadept Logistics One Member Company Limited	Subsidiary of CJ Gemadept Logistics Holdings Company Limited
Mekong Logistics Company	Subsidiary of CJ Gemadept Logistics Holdings Company Limited
Gemadept Hai Phong One Member Company Limited	Subsidiary of CJ Gemadept Logistics Holdings Company Limited
CJ Gemadept Shipping Holdings Company Limited	Jointly-controlled entity of Gemadept Group Corporation
Gemadept Shipping Limited Company	Subsidiary of CJ Gemadept Shipping Holdings Company Limited
Gemadept Shipping Singapore Pte. Ltd.	Subsidiary of CJ Gemadept Shipping Holdings Company Limited

Other related parties	**Relationship**
Gemadept (Malaysia) Sdn. Bhd.	Subsidiary of CJ Gemadept Shipping Holdings Company Limited
Gemadept-Terminal Link Cai Mep Terminal Joint Stock Company	Jointly-controlled entity of Gemadept Group Corporation
"K"Line-Gemadept Logistics Company Limited	Jointly-controlled entity of Gemadept Group Corporation
Golden Globe Co., Ltd.	Associate of Gemadept Group Corporation
Golden Globe Trading Company Limited	Associate of Gemadept Group Corporation
Foodstuff Combina Torial Joint Stock Company	Associate of Gemadept Group Corporation
Minh Dam Tourist Joint Stock Company	Associate of Gemadept Group Corporation
Vung Tau Commercial Port Joint Stock Company	Associate of Gemadept Group Corporation

Receivables from and payables to other related parties
The receivables from and payables to other related parties are presented in Notes No. V.3

The receivables from other related parties are unsecured and will be paid in cash. There are no allowances for doubtful debts for the receivables from other related parties.

2. Events arising after the end of the reporting period
There is no material subsequent event which is required to adjust figures or disclosures in the Financial Statements.

Approved, Day 17 Month 07 Year 2026

CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN

Nguyen Thi Thanh Ha	**Ngo Thi Anh Thu**	**Nguyen Quoc Khanh**
Preparer	**Chief Accountant**	**General Director**