CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN

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CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN
SAIGON CARGO SERVICE CORPORATION

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty - Happiness

No.: SCSC26/HSX/CBTT/468

TP.HCM, ngày 12 tháng 08 năm 2026
Ho Chi Minh City, August 12th, 2026

CÔNG BỐ THÔNG TIN
INFORMATION DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: Ho Chi Minh Stock Exchange

1. Tên tổ chức/ *Name of organization*: CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN/ *SAIGON CARGO SERVICE CORPORATION*

- Mã chứng khoán/ Mã thành viên/ *Stock code/ Broker code*: SCS
- Địa chỉ: 30 Phan Thúc Duyện, phường Tân Sơn Nhất, TP. Hồ Chí Minh
  Address: 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City
- Điện thoại liên hệ/ *Tel.*: 028 3997 6930
- E-mail: info@scsc.vn

2. Nội dung thông tin công bố/ *Contents of disclosure*:

- Báo cáo tài chính soát xét 6 tháng đầu của năm tài chính kết thúc ngày 31/12/2026 của Công ty Cổ phần Dịch vụ Hàng hóa Sài Gòn.

- *Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026 of Saigon Cargo Service Corporation.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 12/08/2026 tại đường dẫn https://www.scsc.vn / *This information was published on the company's website on August 12, 2026, as in the link https://www.scsc.vn*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/ Attached documents:
- Báo cáo tài chính soát xét 6 tháng đầu năm 2026/ Interim Financial Statements for the first 6 months of 2026.

Đại diện tổ chức
Organization representative
Người đại diện pháp luật/ Legal representative

S.Đ.K.K.D:0305654014-C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN
Q. TÂN BÌNH TP. HỒ CHÍ MINH

Nguyễn Quốc Khánh
TỔNG GIÁM ĐỐC

INTERIM FINANCIAL STATEMENTS

FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

SAIGON CARGO SERVICE CORPORATION

CONTENTS

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GENERAL INFORMATION

Corporate information

Saigon Cargo Service Corporation has been operating in accordance with:

- The Business Registration Certificate No. 0305654014 (former No. 4103009937), initially registered on 08 April 2008 and 20th amended on 27 July 2026, granted by Ho Chi Minh City Department of Finance;
- The Investment Registration Certificate (project code) No. 41121000112, initially certified on 20 April 2009, granted by the People's Committee of Ho Chi Minh City.

Principal business activities of the Corporation are:

- Providing forwarding, loading and unloading services;
- Providing storage services;
- Providing aviation ground services;
- Acting as a customs clearance agent;
- Constructing wharves, civil-industrial construction works;
- Providing cargo transportation by automobiles;
- Vocational training;
- Leasing, operating and managing non-residential properties such as offices, warehouses, wharves, yards and spaces in buildings.

Head office

- Address : No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam
- Tel. : +84 (028) 3997 6930
- Fax : +84 (028) 3997 6840

Board of Directors (BOD)

Members of the Board of Directors during the period and up to the date of this statement include:

Full name	Position	
Ms. Bui Thi Thu Huong	Chairwoman	Re-appointed on 26 June 2023
Mr. Nguyen Quoc Khanh	Member	Re-appointed on 26 June 2023
Mr. Nguyen Ngoc Quy	Member	Appointed on 26 June 2023
Mr. Mai Xuan Canh	Member	Re-appointed on 26 June 2023
Mr. Doan Ngoc Cuong	Member	Re-appointed on 26 June 2023
Mr. Chu Trung Kien	Independent Member	Appointed on 26 June 2023
Ms. Ta Thu Ha	Independent Member	Re-appointed on 26 June 2023

Supervisory Board

Members of the Supervisory Board during the period and up to the date of this statement include:

Full name	Position	
Ms. Vu Thi Hoang Bac	Head of the Board	Re-appointed on 26 June 2023
Mr. Khoa Nang Luu	Member	Re-appointed on 26 June 2023
Mr. Truong Minh Sang	Member	Re-appointed on 26 June 2023

Board of Management

Members of the Board of Management during the period and up to the date of this statement include:

Full name	Position	
Mr. Nguyen Quoc Khanh	General Director	Re-appointed on 26 June 2023
Mr. To Hien Phuong	Deputy General Director	Re-appointed on 26 June 2023
Mr. Nguyen Thai Son	Deputy General Director	Re-appointed on 26 June 2023

Legal Representative

The Corporation's legal representative during the period and up to the date of this statement is Mr. Nguyen Quoc Khanh - General Director (re-appointed on 26 June 2023).

Auditors

A&C Auditing and Consulting Co., Ltd. has been appointed as the Corporation's independent auditor.

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Saigon Cargo Service Corporation (hereinafter referred to as "the Corporation") presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the Board of Management

The Board of Management of the Corporation is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Corporation during the period. In order to prepare these Interim Financial Statements, the Board of Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any materials departures are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements of the Corporation on a going-concern basis unless it is inappropriate to presume that the Corporation will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Corporation and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Corporation's assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation of these Interim Financial Statements.

Statement of the Board of Management

The Board of Management hereby approves the accompanying Interim Financial Statements, which give a true and fair view of the financial position of the Corporation as of 30 June 2026 and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN

Nguyen Quoc Khanh
General Director

Date: 10 August 2026

A&C AUDITING AND CONSULTING CO., LTD.

Ho Chi Minh Head Office : 02 Truong Son St., Tan Son Hoa Ward, Ho Chi Minh City, Vietnam — Tel: +84 (028) 3547 2972 kttv@a-c.com.vn
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No. 1.1242/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT SAIGON CARGO SERVICE CORPORATION

We have reviewed the accompanying Interim Financial Statements of Saigon Cargo Service Corporation (hereinafter referred to as "the Corporation"), which were prepared on 10 August 2026 (from page 6 to page 40), including the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Corporation's Board of Management is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Corporation's Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

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

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and performing analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements have not given a true and fair view, in all material respects, of the financial position as of 30 June 2026 of Saigon Cargo Service Corporation, its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C

Hoang Thai Vuong
Partner
Audit Practice Registration Certificate No. 2129-2023-008-1
Authorized Signatory

Ho Chi Minh City, 10 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)
As of 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	**100**		**1,853,633,810,893**	**1,693,959,725,464**
I. Cash and cash equivalents	**110**	**V.1**	**71,906,298,006**	**108,464,579,300**
1. Cash	111		71,906,298,006	58,464,579,300
2. Cash equivalents	112		-	50,000,000,000
II. Short-term financial investments	**120**		**1,674,396,293,698**	**1,475,370,545,209**
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2	1,674,396,293,698	1,475,370,545,209
4. Provisions for impairment of short-term held-to-maturity investments	124			
5. Other short-term investments	125			
6. Provisions for impairment of other short-term investments	126			
III. Short-term receivables	**130**		**102,120,371,382**	**104,427,788,168**
1. Short-term trade receivables	131	V.3	105,259,073,481	105,506,047,325
2. Short-term advances to suppliers	132	V.4	972,299,330	3,082,417,288
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.5	204,791,170	155,116,154
6. Allowance for short-term doubtful debts	136	V.6	(4,315,792,599)	(4,315,792,599)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**		-	-
1. Inventories	141		-	-
2. Allowance for devaluation of inventories	142		-	-
V. Current biological assets	**150**		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets	153		-	-
VI. Other current assets	**160**		**5,210,847,807**	**5,696,812,787**
1. Short-term deferred expenses	161	V.7a	5,210,847,807	5,696,812,787
2. Deductible VAT	162		-	-
3. Taxes and other receivables from the State	163		-	-
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	**200**		**457,037,814,598**	**471,917,621,582**
I. Long-term receivables	**210**		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	**220**		**326,001,308,603**	**342,224,301,069**
1. Tangible fixed assets	221	V.8	323,636,855,603	342,175,969,870
- *Historical cost*	*222*		*939,530,680,625*	*938,834,013,958*
- *Accumulated depreciation*	*223*		*(615,893,825,022)*	*(596,658,044,088)*
2. Financial leased assets	224		-	-
- *Historical cost*	*225*		-	-
- *Accumulated depreciation*	*226*		-	-
3. Intangible fixed assets	227	V.9	2,364,453,000	48,331,199
- *Initial cost*	*228*		*24,684,019,194*	*22,137,685,194*
- *Accumulated amortization*	*229*		*(22,319,566,194)*	*(22,089,353,995)*
III. Non-current biological assets	**230**		-	-
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- *Historical cost*	*234*		-	-
- *Accumulated depreciation*	*235*		-	-
2. Long-term livestock intended for one-time harvest	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provisions for impairment of non-current biological assets	238		-	-
IV. Investment property	**240**	**V.10**	**65,800,197,307**	**64,260,465,181**
- Historical cost	241		168,298,711,874	162,762,009,132
- Accumulated depreciation	242		(102,498,514,567)	(98,501,543,951)
IV. Non-current assets in process	**250**		**2,609,327,626**	**2,609,327,626**
1. Long-term work in process	251		-	-
2. Construction in progress	252	V.11	2,609,327,626	2,609,327,626
VI. Long-term financial investments	**260**		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263		-	-
4. Provisions for impairment of long-term investments in other entities	264			
5 Long-term held-to-maturity investments	265		-	-
6. Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	**270**		**62,626,981,062**	**62,823,527,706**
1. Long-term deferred expenses	271	V.7b	60,846,886,842	61,043,433,486
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		1,780,094,220	1,780,094,220
4. Other non-current assets	274		-	-
TOTAL ASSETS	**280**		**2,310,671,625,491**	**2,165,877,347,046**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	**300**		**685,929,828,794**	**604,218,648,441**
I. Current liabilities	**310**		**681,992,712,792**	**600,266,397,451**
1. Short-term trade payables	311	V.12	4,417,316,388	5,852,390,035
2. Short-term advances from customers	312	V.13	2,982,987,416	2,698,550,400
3. Payables for dividends and profit distributions	313	V.14	254,872,820,185	251,946,257,610
4. Short-term taxes and amounts payable to the State budget	314	V.15	51,225,864,885	52,242,229,048
5. Payables to employees	315	V.16	11,277,005,440	36,757,789,034
6. Short-term accrued expenses	316	V.17	3,838,153,686	3,737,850,977
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9. Short-term deferred revenue	319	V.18	3,464,510,906	864,143,222
10. Other short-term payables	320	V.19a	35,777,141,814	36,088,252,862
11. Short-term borrowings and financial lease liabilities	321	V.20	168,315,295,322	97,930,386,701
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323	V.21	145,821,616,750	112,148,547,562
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	**330**		**3,937,116,002**	**3,952,250,990**
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333			
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338	V.19b	3,937,116,002	3,952,250,990
9. Long-term borrowings and financial lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	**400**		**1,624,741,796,697**	**1,561,658,698,605**
1. Owner's capital	411	V.22	1,030,976,820,000	1,020,769,820,000
- *Ordinary shares with voting rights*	*411a*		*959,076,820,000*	*948,869,820,000*
- *Preferred shares*	*411b*		*71,900,000,000*	*71,900,000,000*
2. Share premiums	412	V.22	14,652,180,000	14,652,180,000
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Other equity funds	419		-	-
10. Retained profit	420	V.22	579,112,796,697	526,236,698,605
- *Retained profit to the end of the previous period*	*420a*		*236,300,618,167*	*526,236,698,605*
- *Retained profit for the current period*	*420b*		*342,812,178,530*	-
TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**2,310,671,625,491**	**2,165,877,347,046**

Date: 10 August 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**	**Legal Representative**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

INTERIM INCOME STATEMENT

(Full form)

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

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year: Current year	Accumulated from the beginning of the year: Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	551,227,493,250	558,081,236,101
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and provisions of services	10		551,227,493,250	558,081,236,101
4. Cost of sales	11	VI.2	117,039,062,180	108,645,450,160
5. Gross profit from sales of goods and provisions of services	20		434,188,431,070	449,435,785,941
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	51,240,346,570	31,718,432,112
8. Financial expenses	23	VI.4	1,605,091,457	22,505
In which: Interest expenses	24		1,601,130,917	-
9. Selling expenses	25		-	-
10. General and administrative expenses	26	VI.5	29,271,445,871	29,978,479,641
11. Net operating profit	30		454,552,240,312	451,175,715,907
12. Other income	31	VI.6	138,816,952	339,774,085
13. Other expenses	32	VI.7	1,681,002,253	1,757,528,422
14. Other profit/(loss)	40		(1,542,185,301)	(1,417,754,337)
15. Total accounting profit before tax	50		453,010,055,011	449,757,961,570
16. Current income tax	51	V.15	91,246,724,481	90,769,736,338
17. Deferred income tax	52		-	-
18. Profit after tax	60		361,763,330,530	358,988,225,232
19. Basic earning per share	70	VI.8	3,420	3,386
20. Diluted earnings per share	71	VI.8	3,420	3,386

Date: 10 August 2026

CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN

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

This statement should be read in conjunction with the Notes to the Interim Financial Statements

INTERIM CASH FLOW STATEMENT

(Full form)
(Indirect method)
For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS		Code	Note	Accumulated from the beginning of the year Current year	Previous year
I.	**Cash flows from operating activities**				
1.	***Profit/loss before tax***	***01***		***453,010,055,011***	***449,757,961,570***
2.	***Adjustments for:***				
-	Depreciation/Amortization of fixed assets and investment properties	02	V.8, 9, 10	23,462,963,749	23,220,676,584
-	Provisions and allowances	03		-	-
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.3	(965,355,488)	(2,416,207,367)
-	Gain/loss from investing and financing activities	05	VI.3	(50,274,991,082)	(29,302,224,745)
-	Borrowing costs	06	VI.4	1,601,130,917	-
-	Other adjustments	07		-	-
3.	***Operating profit/loss before movements in working capital***	***08***		***426,833,803,107***	***441,260,206,042***
-	Increase/decrease of receivables	09		386,461,523	(12,794,131,244)
-	Increase/decrease of inventories	10		-	-
-	Increase/decrease of payables	11		(23,837,647,821)	(5,128,160,072)
-	Increase/decrease of deferred expenses	12		682,511,624	683,776,331
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14	V.17, VI.4	(1,488,613,295)	-
-	Corporate income tax paid	15	V.15	(91,388,019,035)	(65,540,063,744)
-	Other cash inflows	16		-	-
-	Other cash outflows	17		(16,282,968,550)	(590,000,000)
	Net cash flows generated from operating activities	***20***		***294,905,527,553***	***357,891,627,313***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21	V.4, 8, 9, 10, 12	(8,479,619,987)	(3,705,811,322)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3.	Cash outflow for lending, buying debt instruments of other entities	23		(1,657,633,931,507)	(1,176,000,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		1,459,464,000,000	954,000,000,000
5.	Equity investments in other entities	25		-	-
6.	Cash recovered from equity investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27	V.2, VI.3	50,151,174,100	31,463,165,573
	Net cash flows used in investing activities	***30***		***(156,498,377,394)***	***(194,242,645,749)***

ITEMS	Code	Note	Accumulated from the beginning of the year Current year	 Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31	V.22	10,207,000,000	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.20	168,315,295,322	-
4. Repayment for borrowing principal	34	V.20	(97,930,386,701)	-
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36	V.14, 22	(255,793,794,425)	(281,384,278,600)
Net cash flows used in financing activities	***40***		***(175,201,885,804)***	***(281,384,278,600)***
Net cash flows during the period	**50**		**(36,794,735,645)**	**(117,735,297,036)**
Beginning cash and cash equivalents	**60**	**V.1**	**108,464,579,300**	**317,288,629,554**
Effects of fluctuations in foreign exchange rates	61		236,454,351	2,003,394,142
Ending cash and cash equivalents	**70**	**V.1**	**71,906,298,006**	**201,556,726,660**

Date: 10 August 2026

CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN
S.Đ.K.K.D: 0305654014-C.T.C.P
Q. TÂN BÌNH - TP HỒ CHÍ MINH

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

I. GENERAL INFORMATION

1. Ownership form

Saigon Cargo Service Corporation (hereinafter referred to as "the Corporation") is a joint stock company.

2. Business field

The Corporation operates in the service sector.

3. Principal business activities

The principal business activities of the Corporation are:

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

4. Normal operating cycle

The Corporation's normal operating cycle is 12 months.

5. Headcount

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

6. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Corporation adopted the Vietnamese Enterprise Accounting System, which was issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" column and the "Previous period" column in the Interim Financial Statements have been restated in accordance with the new classifications and names specified in the Circular 99 to ensure comparability. These changes do not affect the Corporation's total assets, total liabilities, owner's equity and after-tax profit.

7. Other information

The Corporation's shares have been listed on Ho Chi Minh City Stock Exchange (HOSE) under the stock code "SCS" according to Decision No. 227/QĐ-SGDHCM dated 26 June 2018 of the Stock Exchange. The first trading date was 03 August 2018. The number of shares listed as of the reporting date was 103,097,682 shares, with a par value of VND 10,000 per share.

II. FISCAL YEAR AND ACCOUNTING CURRENCY UNIT

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) because transactions of the Corporation are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System
The Corporation applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

Adoption of the new Enterprise Accounting System
The fiscal year ended 31 December 2026 is the first period when the Corporation applies the Vietnamese Enterprise Accounting System under Circular 99 in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where Circular 99 provides specific transition guidance, the Corporation follows that guidance.
- For changes in accounting policies where Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Corporation applies the non-retroactive method.

2. Statement of the compliance with the Accounting Standards and System
The Corporation's Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with Circular No. 99 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Accounting convention
The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions
Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates applicable to wire transfer of ACB – Ho Chi Minh City Branch (where the Corporation regularly conducts transactions).

Exchange differences arising from the transactions denominated in foreign currency during the period, are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

3. Cash and cash equivalents

Cash includes cash on hand, cash in bank and cash in transit. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4. Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Corporation has the intention and ability to hold it to maturity. The Corporation's held-to-maturity investments include time deposits held to maturity for the purpose of collecting periodic interest.

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After the initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

5. Receivables

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

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

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Corporation and customers who are independent to the Corporation.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Interim Statement of Financial Position on the basis of their remaining term as of the reporting date.

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:

- For overdue debts:
  - 30% of the value of debts overdue between 6 months and less than 1 year.
  - 50% of the value of debts overdue between 1 year and less than 2 years.
  - 70% of the value of debts overdue between 2 years and less than 3 years.
  - 100% of the value of debts overdue for 3 years or more.

- For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the reporting date are recorded into general and administrative expenses.

6. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Interim Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Interim Financial Statements.

The Corporation allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and supplies

The tools and supplies issued for use in connection with business operations over multiple accounting periods are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over their estimated useful lives (not exceeding 3 years).

Value of right to use land

The value of right to use land of 14.3 ha reflects the amount of capital contribution to the Corporation by 41 Aircraft Repairing One Member Limited Liability Company (formerly known as A41 Aircraft Repairing Company) for an amount of VND 71,900,000,000. This value of land use right is allocated into costs on a straight-line basis over the use term of 49 years, starting from the date of the Investment Certificate (see Note No. V.7b).

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

Differences between the selling price and the carrying amount of fixed assets in a sale and leaseback transaction classified as financial lease

Differences between the selling price and the carrying amount of fixed assets in a sale and leaseback transaction classified as financial lease are allocated into costs over the leaseback term.

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to operating costs in a manner appropriate to the characteristics and nature of each expense item.

7. Tangible fixed assets

Tangible fixed assets are presented at historical cost minus any accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Corporation to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to the historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Corporation. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal (difference between net proceeds from the disposal of the asset and its carrying value) is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted as necessary. The depreciation rates are applied in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance and any subsequent amendments and supplements. The depreciation periods of tangible fixed assets are as follows:

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

8. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization.

Initial cost of intangible fixed assets includes all costs incurred by the Corporation to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

The Corporation's intangible fixed asset only includes computer software. Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Corporation up to the date the software is available to use. The computer software is amortized on a straight-line basis over a period of 3 to 8 years.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal (difference between net proceeds from the disposal of the asset and its carrying value) is included in the income or the expenses during the period.

9. Investment properties

Investment property comprises part of buildings and infrastructure that are owned by the Corporation and are used to earn rentals. Investment property for lease is stated at cost less accumulated depreciation. The cost of investment property includes all expenditures incurred by the Corporation or the fair value of consideration given in exchange to acquire the investment property up to the date of purchase or completion of construction.

Subsequent expenditure relating to investment property incurred after initial recognition is recognized as an expense, unless it is probable that such expenditure will result in future economic benefits from the investment property in excess of the performance assessed at initial recognition, in which case the expenditure is capitalized and added to the costs of the investment property.

When the investment property is sold or disposed, its cost and accumulated depreciation are derecognized, then any resulting gain or loss is presented on a net basis under item "Gain/loss on disposal, liquidation of investment properties" on the Interim Income Statement.

Investment property that is used to earn rental income is depreciated using the straight-line method over its estimated useful life. The depreciation years of the investment property are as follows:

Fixed assets	Years of depreciation
Buildings	10–45
Infrastructure	10–20

10. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 — Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent third parties of the Corporation.

- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave, and other accrued operation costs.
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are presented as short-term or long-term in the Interim Statement of Financial Position based on their remaining maturities as at the reporting date.

12. Payables for dividends

Dividends are recognized as liabilities when the Corporation no longer has discretion to avoid the obligation to distribute dividends to shareholders under the provisions of securities law and the Corporation's Charter.

Preferred dividends are treated in accordance with the classification of preferred shares: where preferred shares are classified as liabilities, the corresponding dividend is not recognized from retained profit. Where they are classified as owner's equity, preferred dividends are treated in the same way as common share dividends. Upon recognizing the payment obligation, cash dividends payable are recorded under "Payables for dividends and profit distributions" and presented as a liability in the Interim Statement of Financial Position.

13. Deferred revenue

Deferred revenue comprises amounts prepaid by customers for one or more accounting periods in respect of asset leases.

Deferred revenue does not include advance payments received from customers for which the Corporation has not yet supplied products; and revenue for which payment has not yet been received from asset leases or the provision of services over multiple periods.

14. Preferred shares

Preferred shares are classified and presented as liabilities if they meet any of the following conditions:

- There is a mandatory provision requiring the Corporation to repurchase the shares at a specified time or upon fulfilment of specific conditions, and the issuer cannot refuse to fulfil this payment obligation; or
- There is a mandatory provision to pay dividends at a fixed rate/level, irrespective of the Corporation's operating results.
- They are convertible into common shares, but the conversion ratio or the number of common shares to be issued is not fixed, being determined instead by the market price at the conversion date.

Preferred shares that do not meet the above conditions are classified as owner's equity.

Dividends of preferred shares classified as liabilities are recognized as financial expenses. Dividends of preferred shares classified as owner's equity are recognized as profit distributions.

Issue costs for preferred shares classified as liabilities are deducted directly from the carrying amount of the liability on initial recognition and amortized to financial expenses over the life of the shares on a straight-line basis.

15. Owner's equity

Owner's capital

The owner's capital is recorded according to the actual amounts invested by the shareholders.

Share premiums

Share premiums recognized comprise:

- The difference between the issuance price and par value upon the IPO or additional issuance.
- The difference between the repurchase price and the re-issuance price for the Corporation's share repurchases.
- The difference between the actual value of capital contributions received and the capital value as set out in the Corporation's Charter.

Direct costs relating to a successful share issuance are charged against share premiums. Costs arising from an unsuccessful share issue are recognized as financial expenses during the period.

16. Profit distribution

Profit after tax is distributed to shareholders after appropriations for funds have been made in accordance with the Corporation's Charter and legal regulations, and after approval of the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit 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 Directors decides to temporarily share dividends and informs the shareholders.

17. Recognition of revenue and income

Revenue from sales of merchandise

Revenue from sales of merchandise shall be recognized when the Corporation fulfils its contractual obligations by transferring control of the merchandise to customers and all of the following conditions are satisfied:

- The Corporation transfers most of risks and benefits incident to the ownership of merchandise to customers.
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise sold.
- The amount of revenue can be measured reliably.
- The Corporation received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Corporation fulfils its contractual obligations and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right 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 the reporting period can be measured reliably.

- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from operating leases
Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are recognized as revenue on a straight-line basis over the lease term.

Interest
Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

18. Borrowing costs

Borrowing costs are interest and other costs that the Corporation incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Corporation and the borrowing costs can be reliably measured.

19. Expenses

Expenses are those that result in outflows of the Corporation's 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 are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Corporation recognizes revenue, it also shall recognize the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of that transactions.

20. Corporate income tax

The Corporation's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current income tax
Current income tax includes the tax amount computed based on the assessable income during the year and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses, non-taxable income and losses brought forward.

On a quarterly basis, the Corporation recognizes the provisional corporate income tax payable based on its self-determined amount. At the end of the fiscal year, the Corporation determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Interim Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expenses.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the fiscal year when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Interim Statement of Financial Position, deferred income tax assets and deferred income tax liabilities are offset against each other 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 levied by the same taxation authority on either:
  - The same taxable subjects; 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 in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

21. Related party

A party is considered a related party of the Corporation if that party has the ability to control the Corporation or exercise significant influence over the Corporation, or has power to participate in financial and operating policy decisions of the Corporation. A party is also considered a related party of the Corporation if both parties are subject to common control.

Related parties of the Corporation include:

- Individuals with direct or indirect voting rights and thereby have significant influence over the Corporation, including members of the Board of Directors and their close family members.

- Key management personnel with the authority and responsibility to plan, manage and control the Corporation's operations, including the Board of Management, the Supervisory Board, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by the key management personnel or major shareholders of the Corporation and entities that share the key management personnel with the Corporation.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Corporation, including the individual's parents, spouse, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

22. Segment reporting

A business segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing an individual product or service or a group of related 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 nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business segment. The Corporation's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

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 PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	***370,696,441***	***497,959,314***
Cash in bank	***71,085,571,359***	***57,359,477,943***
VietinBank – Branch 2, Ho Chi Minh City	47,371,660,026	44,147,989,840
ACB – Ho Chi Minh City Branch (i)	21,800,480,720	11,808,720,813
Other banks	1,913,430,613	1,402,767,290
Cash in transit	***450,030,206***	***607,142,043***
Cash equivalents	-	***50,000,000,000***
1-month deposit at VietinBank – Branch 2, Ho Chi Minh City	-	50,000,000,000
Total	**71,906,298,006**	**108,464,579,300**

(i) As of 30 June 2026, the Corporation's demand deposit at ACB – Ho Chi Minh City Branch is currently frozen, amounting to VND 10,207,223,886. This amount represents proceeds from the issue of shares under the Employee Stock Ownership Plan (ESOP) for key management personnel and high-performing and potential employees, pending the completion of legal procedures to obtain the amended Business Registration Certificate. By the time the Interim Financial Statements were approved, this bank deposit had been unfrozen.

2. Short-term held-to-maturity investments

	Ending balance		Beginning balance	
	Costs	Recoverable amount	Costs	Recoverable amount
Term deposit at Vikki Digital Bank Limited – Hoa Hung Transaction Office	297,000,000,000	297,000,000,000	208,000,000,000	208,000,000,000
Term deposit at Sacombank – Phu Nhuan Branch	262,000,000,000	262,000,000,000	208,000,000,000	208,000,000,000
Term deposit at VietABank – Tan Binh Branch	234,000,000,000	234,000,000,000	197,000,000,000	197,000,000,000
Term deposit at VIB – District 10 Branch	173,400,000,000	173,400,000,000	231,000,000,000	231,000,000,000
Term deposit at Nam A Bank – Tan Dinh Branch	70,000,000,000	70,000,000,000	150,000,000,000	150,000,000,000
Term deposits at other banks	610,941,931,507	610,941,931,507	454,440,000,000	454,440,000,000
Accrued interest on bank deposits	31,759,327,944	31,759,327,944	26,930,545,209	26,930,545,209
Deferred interest	(4,704,965,753)	(4,704,965,753)	-	-
Total	**1,674,396,293,698**	**1,674,396,293,698**	**1,475,370,545,209**	**1,475,370,545,209**

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Receivables from related parties	***5,913,019,761***	-	***175,113,485***	-
Airports Corporation of Vietnam	5,870,659,576	-	152,945,762	-
Gemadept Logistics One Member Company Limited	42,360,185	-	22,167,723	-
Receivables from other customers	***99,346,053,720***	-	***105,330,933,840***	-
Vietjet Aviation Joint Stock Company	15,383,336,890	-	23,557,209,854	-
Other customers	83,962,716,830	(4,315,792,599)	81,773,723,986	(4,315,792,599)
Total	**105,259,073,481**	**(4,315,792,599)**	**105,506,047,325**	**(4,315,792,599)**

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Transviet Travel Co. Ltd	408,000,000	-
Dai Thanh Infrastructure Development Investment Joint Stock Company	-	1,369,107,360
NAK Technology Solution Company Limited	-	548,749,040
Dai Dung Green Materials Corporation	-	354,352,667
Other suppliers	564,299,330	810,208,221
Total	**972,299,330**	**3,082,417,288**

In which, advances to suppliers for acquisition of fixed assets amounted to VND 162,273,240 (beginning balance: VND 2,080,129,640).

5. Other short-term receivables

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Receivables from employees – advances for business operations	101,000,000	-	70,740,000	-
Mortgages and deposits	23,000,000	-	23,000,000	-
Other short-term receivables	80,791,170	-	61,376,154	-
Total	**204,791,170**	-	**155,116,154**	-

6. Overdue debts

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
PT. Cardig Air	More than 3 years	4,315,792,599	-	More than 3 years	4,315,792,599	-
Total		**4,315,792,599**	-		**4,315,792,599**	-

There were no changes in the allowance for doubtful debts during the period.

7. Deferred expenses

7a. Short-term deferred expenses

	Ending balance	Beginning balance
Tools and supplies	1,689,032,155	2,408,751,540
Asset repair expenses	748,343,215	661,039,308
Uniform expenses	552,722,660	73,466,333
Other short-term deferred expenses	2,220,749,777	2,553,555,606
Total	**5,210,847,807**	**5,696,812,787**

7b. Long-term deferred expenses

	Ending balance	Beginning balance
Value of right to use land *(see Note No. IV.6)*	60,650,340,135	60,650,340,135
Difference of the carrying values and the selling price of fixed assets as in the contract on selling and then leasing back as 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 tangible fixed assets	Total
Historical cost						
Beginning balance	488,292,844,010	126,467,668,637	294,171,598,733	29,406,890,306	495,012,272	938,834,013,958
Acquisition during the period	-	-	660,000,000	36,666,667	-	696,666,667
Ending balance	**488,292,844,010**	**126,467,668,637**	**294,831,598,733**	**29,443,556,973**	**495,012,272**	**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	495,012,272	163,195,142,229
Assets waiting for liquidation	-	-	-	-	-	-
Depreciation						
Beginning balance	217,635,582,125	118,013,307,394	231,533,775,243	28,980,367,054	495,012,272	596,658,044,088
Depreciation during the period	7,488,629,017	3,120,085,831	8,556,681,445	70,384,641	-	19,235,780,934
Ending balance	**225,124,211,142**	**121,133,393,225**	**240,090,456,688**	**29,050,751,695**	**495,012,272**	**615,893,825,022**
Carrying value						
Beginning balance	270,657,261,885	8,454,361,243	62,637,823,490	426,523,252	-	342,175,969,870
Ending balance	**263,168,632,868**	**5,334,275,412**	**54,741,142,045**	**392,805,278**	-	**323,636,855,603**
In which:						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

The list of tangible fixed assets as of the reporting date is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Buildings and structures	488,292,844,010	225,124,211,142	263,168,632,868
– *Cargo terminals*	*315,729,284,333*	*99,964,802,553*	*215,764,481,780*
– *SCSC internal roads*	*90,067,788,802*	*65,299,146,842*	*24,768,641,960*
– *Other buildings and structures*	*82,495,770,875*	*59,860,261,747*	*22,635,509,128*
Machinery and equipment	126,467,668,637	121,133,393,225	5,334,275,412

	Historical cost	Accumulated depreciation	Carrying value
Vehicles	294,831,598,733	240,090,456,688	54,741,142,045
– *Electrical system – Cargo terminal*	*83,469,508,873*	*80,687,191,938*	*2,782,316,935*
– *Elevating Transfer Vehicle 1 (ETV1) System*	*68,207,475,365*	*65,933,892,887*	*2,273,582,478*
– *Elevating Transfer Vehicle 2 (ETV2) System*	*43,720,641,000*	*6,315,203,700*	*37,405,437,300*
– *Other vehicles*	*99,433,973,495*	*87,154,168,163*	*12,279,805,332*
Office equipment	29,443,556,973	29,050,751,695	392,805,278
Other tangible fixed assets	495,012,272	495,012,272	-
Total	**939,530,680,625**	**615,893,825,022**	**323,636,855,603**

9. Intangible fixed assets

	Computer software
Initial cost	
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**
Carrying value	
Beginning balance	48,331,199
Ending balance	**2,364,453,000**
In which:	
Assets temporarily not in use	-
Assets waiting for liquidation	-

10. Investment property for lease

	Buildings	Infrastructure	Total
Historical cost			
Beginning balance	63,332,901,777	99,429,107,355	162,762,009,132
New acquisition during the period	-	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**

	Buildings	Infrastructure	Total
Carrying value			
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**

The list of investment properties for lease as of the reporting date is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Buildings	63,332,901,777	21,639,434,975	41,693,466,802
– *Office Building 2*	*49,864,113,771*	*16,607,876,738*	*33,256,237,033*
– *Other buildings*	*13,468,788,006*	*5,031,558,237*	*8,437,229,769*
Infrastructure	***104,965,810,097***	***80,859,079,592***	***24,106,730,505***
– *Airplane parking lots*	*93,082,550,742*	*75,435,650,533*	*17,646,900,209*
– *Other infrastructure*	*11,883,259,355*	*5,423,429,059*	*6,459,830,296*
Total	**168,298,711,874**	**102,498,514,567**	**65,800,197,307**

According to Vietnamese Accounting Standard No. 05 "Investment property", it is required to present fair value of investment property as of the reporting date. However, the Corporation has not had conditions to measure the fair value of investment property.

11. Construction in progress

	Ending balance	Beginning balance
Office building	56,350,000	56,350,000
Cargo 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**

In which, the trade payables for acquisition of fixed assets are VND 15,326,630 (beginning balance: VND 1,633,099,608).

The Corporation has no overdue trade payables.

13. Short-term advances from customers

	Ending balance	Beginning balance
Aurora Jet Fuel DMCC	520,000,000	520,000,000
Dht Aviation Inc.	352,433,738	435,974,336
Other customers	2,110,553,678	1,742,576,064
Total	**2,982,987,416**	**2,698,550,400**

14. Payables for dividends and profit distributions

	Ending balance	Beginning balance
Dividends payable to related parties	-	*127,478,560,000*
Gemadept Group Corporation	-	85,292,585,000
Airports Corporation of Vietnam	-	34,935,250,000
V.N.M General Transport Services Co, Ltd.	-	7,192,912,500
41 Aircraft Repairing One Member Limited Liability Company	-	57,812,500
Dividends payable to other shareholders (i)	*254,872,820,185*	*124,467,697,610*
Total	**254,872,820,185**	**251,946,257,610**

(i) According to Resolution No. SCSC26/ĐHĐCĐ/NQ/01 dated 28 April 2026 of the 2026 Annual General Meeting of Shareholders, the payment of the 2025 cash dividends to shareholders at a rate of 50% of the par value was approved. Specifically:

- The Corporation advanced the 2025 cash dividends to shareholders at a rate of 25% of the par value, in accordance with Resolution No. SCSC25/ĐHĐCĐ/NQ/10 dated 08 December 2025 of the General Meeting of Shareholders.
- The Board of Directors was authorized to make the payment of the remaining dividends. According to Resolution No. SCSC/HĐQT/NQ/06 dated 09 July 2026 of the Board of Directors, the finalization of the shareholder register for the remaining 2025 cash dividend entitlement was approved, with the record date being 24 July 2026.

15. Short-term taxes and amounts payable to the State budget

	Beginning balance	Amount payable during the period	Amount paid during the period	Ending balance
VAT on local sales	4,884,939,018	26,624,666,877	(27,358,261,776)	4,151,344,119
Corporate income tax	46,872,723,713	91,246,724,481	(91,388,019,035)	46,731,429,159
Personal income tax	484,566,317	8,984,710,739	(9,126,185,449)	343,091,607
Contractor tax	-	311,504,815	(311,504,815)	-
Total	**52,242,229,048**	**127,167,606,912**	**(128,183,971,075)**	**51,225,864,885**

All taxes and other amounts payable to the State Budget are paid in the short term.

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.

During the period, certain services provided by the Corporation were entitled to a value-added tax rate of 8% in accordance with the Government's Decree No. 174/2025/NĐ-CP dated 30 June 2025 guiding Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax

The Corporation has to pay corporate income tax on assessable income at the rate of 20%.

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Total accounting profit before tax	453,010,055,011	449,757,961,570
Increases/(decreases) of accounting profit to determine taxable income:		
- *Increases*	*8,790,917,083*	*8,801,236,876*
- *Decreases*	*(5,567,349,687)*	*(4,710,516,756)*
Assessable income	456,233,622,407	453,848,681,690
Corporate income tax rate	20%	20%
Corporate income tax payable	**91,246,724,481**	**90,769,736,338**

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 salaries and bonuses to be paid to employees.

17. Short-term accrued expenses

	Ending balance	**Beginning balance**
Interest expenses	112,517,622	-
Other service charges	3,725,636,064	3,737,850,977
Total	**3,838,153,686**	**3,737,850,977**

18. Short-term deferred revenue

	Ending balance	**Beginning balance**
Airports Corporation of Vietnam (a related party) – advance payments received for lease of airplane parking lot	3,456,572,902	864,143,222
Advance payments received for hire of mailbox	7,938,004	-
Total	**3,464,510,906**	**864,143,222**

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

	Ending balance	**Beginning balance**
Trade Union's expenditure, health insurance premiums and unemployment insurance premiums	444,378,986	586,641,286
Receipt of deposits for leasing office and service provision guarantee	35,248,713,054	35,372,840,382
Other short-term payables	84,049,774	128,771,194
Total	**35,777,141,814**	**36,088,252,862**

19b. Other long-term payables

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

19c. Overdue debts

The Corporation has no other overdue payables.

20. Short-term borrowings

The unsecured borrowing from Vietcombank – Ho Chi Minh City Branch is to supplement working capital at interest rate specified for each borrowing receipt. The borrowing term is 6 months.

Details of movements in short-term borrowings are as follows:

	Current period	Previous period
Beginning balance	97,930,386,701	-
Increase	168,315,295,322	-
Amount repaid	(97,930,386,701)	-
Ending balance	**168,315,295,322**	**-**

The Corporation is capable of repaying its short-term borrowings and has no overdue borrowings.

21. Bonus and welfare fund

	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
Other decreases	(16,493,806,250)	(590,000,000)
Ending balance	**145,821,616,750**	**126,439,581,562**

22. Owner's equity

22a. Statement of changes in owner's equity

	Owner's capital	Share premiums	Retained profit	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 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 issue for cash	10,207,000,000	-	-	10,207,000,000
Profit in the current period	-	-	361,763,330,530	361,763,330,530
Appropriation for funds	-	-	(50,166,875,438)	(50,166,875,438)
Dividend distribution	-	-	(258,720,357,000)	(258,720,357,000)
Ending balance of the current period	**1,030,976,820,000**	**14,652,180,000**	**579,112,796,697**	**1,624,741,796,697**

22b. *Details of owner's capital*

	Ending balance	Beginning balance
Gemadept Group Corporation	341,170,340,000	341,170,340,000
Airports Corporation of Vietnam	139,846,000,000	139,741,000,000
41 Aircraft Repairing One Member Limited Liability Company (i)	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	438,955,580,000
Total	**1,030,976,820,000**	**1,020,769,820,000**

(i) 41 Aircraft Repairing One Member Limited Liability Company contributes capital in two forms:

- Right to utilize a 14.3-hectare land lot (the land managing entity classifies it as defense land, which is restricted from land-use purpose change and may only be utilized under land allocation subject to land use fees) to hold 7,190,000 non-convertible preferred shares for the remaining term of the project, from 2014 to 2057. Furthermore, 41 Aircraft Repairing One Member Limited Liability Company shall not be liable for any debts, losses or other financial obligations arising from the Corporation's production and business operations.
- Cash to hold 23,125 common shares with benefits and obligations like other shareholders.

During the period, the Corporation issued shares under the Employee Stock Ownership Plan (ESOP) for key management personnel and high-performing and potential employees, in accordance with the Resolution No. SCSC26/ĐHĐCĐ/NQ/01 dated 28 April 2026 of the 2026 Annual General Meeting of Shareholders and the Board of Directors' Resolution No. SCSC26/HĐQT/NQ/04 dated 11 May 2026. On 23 June 2026, the State Securities Commission of Vietnam issued Official Letter No. 5745/UBCK-QLCB notifying that it had received the Corporation's Report on the ESOP share issue results. Accordingly, the Corporation issued 1,020,700 shares to its employees. The Corporation was issued the 20th amended Business Registration Certificate by the Department of Finance regarding the increase in charter capital to VND 1,030,976,820,000.

During the period, the Corporation additionally listed 1,020,700 shares on Ho Chi Minh City Stock Exchange (HOSE).

22c. *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.

22d. *Profit distribution*

During the period, the Corporation distributed profits as follows:

- Dividend distribution to the Air Defense – Air Force:

		VND
- First instalment of 2026 for preferred shares [i]	:	18,951,152,000

- Distribution of 2025 profits in accordance with Resolution No. SCSC26/ĐHĐCĐ/NQ/01 dated 28 April 2026 of the 2026 Annual General Meeting of Shareholders, as follows:

		VND
- Dividend distribution for 2025 to ordinary shareholders (at a rate of 50%)	:	476,986,660,000
In which:		
+ Amount provisionally distributed in 2025	:	*237,217,455,000*
+ Amount to be distributed in 2026	:	*239,769,205,000*
- Bonus allocation for exceeding the post-tax profit target (20% of post-tax profit exceeding the target)	:	12,613,500,350
- Appropriation for bonus and welfare fund	:	37,553,375,088

(i) According to the Combined Aviation Services Co-operation Contract No. 01/2015/PKKQ-SCSC dated 04 February 2015 with the Air Defense - Air Force, the Corporation has to annually pay profit after tax to 41 Aircraft Repairing One Member Limited Liability Company (under management of the Air Defense - Air Force) during remaining period of the project (from 2014 to 2057) in the amount of USD 1,504,000 per year until 2028. From 2028 onwards, the payout will be mutually agreed upon by both parties, subject to a minimum annual post-tax profit of USD 1,242,236 for a fixed period of 5 years. Thereafter, the amount will be renegotiated once, provided that it is not lower than the average of the preceding years.

23. Off-Interim Statement of Financial Position items

Foreign currency

As of the reporting date, the Corporation's cash included USD 1,989,836.56 (beginning balance: USD 1,575,136.53).

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. *Gross revenue*

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Revenue from air cargo handling services	222,472,429,874	225,506,058,354
Revenue from cargo support services	197,891,768,954	201,983,015,476
Revenue from warehousing and cold storage	96,556,205,240	95,844,074,470
Revenue from leasing office and related services	31,081,417,830	31,404,527,916
Revenue from leasing airplane parking lot	2,620,581,186	2,628,493,487
Other revenues	605,090,166	715,066,398
Total	**551,227,493,250**	**558,081,236,101**

1b. *Revenue from sales of goods and provisions of services to related parties*

Provisions of services to related parties are as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Airports Corporation of Vietnam		
Provision of services	2,918,255,436	2,896,254,737
Gemadept Logistics One Member Company Limited		
Provision of services	73,468,028	124,739,512
ISS - Gemadept Co., Ltd.		
Provision of services	4,583,313	14,580,890

2. Cost of sales

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Costs of air cargo handling, cargo support, warehousing, and cold storage services	107,594,019,898	99,359,651,575
Costs of leasing office and related services	6,772,059,606	6,603,783,248
Costs of leasing airplane parking lot	2,672,982,676	2,682,015,337
Total	**117,039,062,180**	**108,645,450,160**

3. Financial income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Bank deposit interest	50,274,991,082	29,302,224,745
Exchange gain due to the revaluation of monetary items in foreign currencies	965,355,488	2,416,207,367
Total	**51,240,346,570**	**31,718,432,112**

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Borrowing costs	1,601,130,917	-
Exchange loss arising	3,960,540	22,505
Total	**1,605,091,457**	**22,505**

5. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Expenses for employees	14,148,806,617	14,427,053,017
Office supplies	2,165,383,517	2,480,020,735
Depreciation/(amortization) of fixed assets	2,902,865,780	2,752,823,783
Taxes, fees and legal fees	6,563,765	7,383,709
Expenses for other external services	1,321,649,112	1,075,460,262
Other expenses	8,726,177,080	9,235,738,135
Total	**29,271,445,871**	**29,978,479,641**

6. Other income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Proceeds from liquidation of scraps	-	334,424,085
Other income	138,816,952	5,350,000
Total	**138,816,952**	**339,774,085**

7. Other expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Compensation to the Board of Directors and the Supervisory Board	564,000,000	564,000,000
Other expenses	1,117,002,253	1,193,528,422
Total	**1,681,002,253**	**1,757,528,422**

8. Earnings per share

8a. Basic/diluted earnings per share

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Accounting profit after corporate income tax	361,763,330,530	358,988,225,232
Appropriation for bonus and welfare fund (i)	(18,088,166,527)	(17,949,411,262)
Dividends of preferred shares	(18,951,152,000)	(19,770,080,000)
Profit used to calculate basic/diluted earnings per share	324,724,012,003	321,268,733,970
The average number of ordinary shares outstanding during the year	94,954,276	94,886,982
Basic/diluted earnings per share	**3,420**	**3,386**

(i) The appropriation for the Bonus and welfare fund for the current year is estimated based on the 2025 appropriation ratio approved by the General Meeting of Shareholders, which is 5% of profit after tax.

8b. Other information

There is no transaction over the common share or potential common share from the reporting date until the date of these Interim Financial Statements.

9. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Materials and supplies	2,165,383,517	2,480,020,735
Labor costs	59,885,428,874	57,810,911,571
Depreciation/(amortization) of fixed assets	23,462,963,749	23,220,676,584
Expenses for other external services	52,063,991,066	45,869,199,067
Other expenses	8,732,740,845	9,243,121,844
Total	**146,310,508,051**	**138,623,929,801**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

The Corporation's related parties include key management personnel, their related individuals and other related parties.

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

The key management personnel comprise members of the Board of Directors, the Supervisory Board and the Board of Management. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Corporation has no sales of goods or service provisions and no other transactions with the key management personnel and their related individuals.

Receivables from and payables to the key management personnel and their related individuals

The Corporation has no receivables from or payables to the key management personnel and their related individuals.

Remuneration of the key management personnel

	Position	Current period	Previous period
Ms. Bui Thi Thu Huong	Chairwoman	457,601,000	60,000,000
Mr. Nguyen Quoc Khanh	BOD Member and General Director	1,283,822,000	615,500,000
Mr. Mai Xuan Canh	BOD Member	391,334,000	60,000,000
Mr. Doan Ngoc Cuong	BOD Member	391,334,000	60,000,000
Mr. Nguyen Ngoc Quy	BOD Member	391,334,000	60,000,000
Mr. Chu Trung Kien	Independent BOD Member	391,334,000	60,000,000
Ms. Ta Thu Ha	Independent BOD Member	391,334,000	60,000,000
Ms. Vu Thi Hoang Bac	Head of the Supervisory Board	272,840,000	48,000,000
Mr. Khoa Nang Luu	Supervisory Board Member	208,600,000	48,000,000
Mr. Truong Minh Sang	Supervisory Board Member	208,600,000	48,000,000
Mr. To Hien Phuong	Deputy General Director	926,000,000	471,500,000
Mr. Nguyen Thai Son	Deputy General Director	926,000,000	471,500,000
Total		**6,240,133,000**	**2,062,500,000**

1b. Transactions and balances with other related parties

Other related parties of the Corporation include:

Other related parties	Relationship
Gemadept Group Corporation (formerly known as Gemadept Corporation)	Shareholder holding 33.09% of shares
Airports Corporation of Vietnam	Shareholder holding 13.56% of shares
41 Aircraft Repairing One Member Limited Liability Company	Shareholder holding 7.00% of shares
V.N.M General Transport Services Co, Ltd.	Shareholder holding 2.79% of shares and direct subsidiary of Gemadept Group Corporation
Binh Duong Port Corporation	Indirect subsidiary of Gemadept Group Corporation

Other related parties	Relationship
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
Nam Dinh Vu Port Services Joint Stock Company	Direct subsidiary of Gemadept Group Corporation
Nam Dinh Vu Services 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 Logistics Holdings Vietnam Company Limited (formerly known as CJ Gemadept Logistics Holdings Company Limited)	Associate of Gemadept Group Corporation (until 30 June 2026)
Gemadept Logistics One Member Company Limited	Subsidiary of CJ Logistics Holdings Vietnam Company Limited
Mekong Logistics Company	Subsidiary of CJ Logistics Holdings Vietnam Company Limited (until 30 June 2026) Subsidiary of Gemadept Group Corporation (from 30 June 2026)

Other related parties	**Relationship**
Gemadept Hai Phong One Member Company Limited	Subsidiary of CJ Logistics Holdings Vietnam Company Limited
Gemadept Shipping Holding Company Limited (formerly known as CJ Gemadept Shipping Holdings Company Limited)	Jointly controlled entity of Gemadept Group Corporation (until 30 June 2026) Subsidiary of Gemadept Group Corporation (from 30 June 2026)
Gemadept Shipping Limited Company	Subsidiary of Gemadept Shipping Holding Company Limited
Gemadept Shipping Singapore Pte. Ltd.	Subsidiary of Gemadept Shipping Holding Company Limited
Gemadept (Malaysia) Sdn. Bhd.	Subsidiary of Gemadept Shipping Holding 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 business 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
Saigon Development Corporation	Indirect associate of Gemadept Group Corporation
Jinjiang Shipping (Vietnam) Company Limited	Indirect associate of Gemadept Group Corporation
Phu Hung Healthcare Investment Consultancy Joint Stock Company	Indirect associate of Gemadept Group Corporation

Transactions with other related parties

The Corporation has sales of goods, provisions of services, and other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Gemadept Group Corporation		
Dividend distribution (i)	-	102,351,102,000
Airports Corporation of Vietnam		
Dividend distribution (i)	-	41,922,300,000
Franchise fee for cargo services	5,561,810,747	4,510,121,166
41 Aircraft Repairing One Member Limited Liability Company		
Preferred dividend distribution	18,951,152,000	19,770,080,000
Dividend distribution (i)	-	69,375,000
V.N.M General Transport Services Co, Ltd.		
Dividend distribution (i)	-	8,631,495,000

The Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Corporation's fixed assets, except for certain specialized machinery and equipment operating in harsh environments, which carry a higher degree of uncertainty.

The Board of Management has adopted the following measures:

- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;
- Assessing assets for indicators of impairment at each reporting date as prescribed; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax
The determination of income tax expenses requires the Board of Management to exercise judgement regarding the application of prevailing tax regulations and the risk of adjustments by the tax authorities during tax audits.

The Board of Management has implemented the following measures:

- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Preparing comprehensive documentation to be ready to respond to tax audit requests.
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

4. Subsequent events
From the reporting date to the approval date of the Interim Financial Statements, there are no material subsequent events which require adjustments or disclosures in the Interim Financial Statements.

Date: 10 August 2026

S.Đ.K.K.D: 0305654014-C.T.C.P. CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG HÓA SÀI GÒN

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