

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

No.: SCSC26/HSX/CBTT/589

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

TP.HCM, ngày 19 tháng 10 năm 2026
Ho Chi Minh City, October 19th, 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 Quý 3 năm 2026 của Công ty Cổ phần Dịch vụ Hàng hóa Sài Gòn.
Financial Statements for the Third Quarter of 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 19/10/2026 tại đường dẫn <https://www.scsc.vn> / *This information was published on the company's website on October 19, 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 quý 3/2026
Financial Statements for the 3rd quarter of 2026

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



Nguyễn Quốc Khánh

INTERIM STATEMENT OF PROFIT AND LOSS

(Full form)

Quarter 3 of 2026

Unit: VND

DESCRIPTION	Code	Explan ation	Quarter 3 of 2026		Accumulated from opening to date 30/09/26	
			This year	Prior year	This year	Prior year
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	VI.1	284,242,719,556	311,566,893,273	835,470,212,806	869,648,129,374
2. Revenue deductions	02					
3. Net sales from goods and services sold (10 = 01- 02)	10		284,242,719,556	311,566,893,273	835,470,212,806	869,648,129,374
4. Costs of goods sold	11	VI.2	58,828,008,704	60,609,556,814	175,867,070,884	169,255,006,974
5. Gross profit from goods and services sold (20 = 10 - 11)	20		225,414,710,852	250,957,336,459	659,603,141,922	700,393,122,400
6. Gain (loss) on disposal of investment properties	21					
7. Revenue from financing activity	22	VI.3	34,010,989,024	18,371,617,867	85,251,335,594	50,090,049,979
8. Financial activities expenses	23	VI.4	2,663,112,892		4,268,204,349	22,505
- In which: Interest expense	24		2,661,291,980		4,262,422,897	
9. Selling expenses	25					
10. General & administration expenses	26	VI.5	14,378,973,904	15,288,074,468	43,650,419,775	45,266,554,109
11. Net profit from operating activity {30 = 20 + 21 + 22 - (23+ 25 + 26)}	30		242,383,613,080	254,040,879,858	696,935,853,392	705,216,595,765
12. Other incomes	31	VI.6	103,256,639	1,535,908,866	242,073,591	1,875,682,951
13. Other expenses	32	VI.7	530,952,982	688,905,424	2,211,955,235	2,446,433,846
14. Other profits (40 = 31 - 32)	40		(427,696,343)	847,003,442	(1,969,881,644)	(570,750,895)
15. Total accounting profit before tax (50 = 30 + 40)	50		241,955,916,737	254,887,883,300	694,965,971,748	704,645,844,870
16. Current profit tax expense	51		47,874,359,564	50,920,598,811	139,121,084,045	141,690,335,149
17. Deferred profit tax expense	52					
18. Profit after profit tax (60 = 50 - 51 - 52)	60		194,081,557,173	203,967,284,489	555,844,887,703	562,955,509,721
19. Earning per share (*)	70					
20. Diluted earning per share (*)	71					

Approved, day 19 month 10 year 2026

PREPARED BY

(Sign, fullname)

Nguyễn Thị Thanh Hà

CHIEF ACCOUNTANT

(Sign, fullname)

Ngô Thị Anh Thư

LEGAL REPRESENTATIVE

(Sign, fullname, stamp)

Nguyễn Quốc Khánh

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As date 30/09/26

Unit: VND

Asset	Code	Explanation	30/09/2026	01/01/2026
1	2	3	4	5
A - SHORT-TERM ASSETS	100		1,901,062,523,012	1,693,959,725,464
I. Cash and cash exchangeable	110	V.1	69,321,261,446	108,464,579,300
1. Cash	111		69,321,261,446	58,464,579,300
2. Cash exchangeable	112			50,000,000,000
- Other investments held to maturity	112B			
II. Short-term financial investments	120	V.2	1,723,733,936,842	1,475,370,545,209
1. Trading securities	121			
2. Provision for lost due to the decrease in prices of trading securities (*)	122			
3. Short-term held-to-Maturity investments	123		1,723,733,936,842	1,475,370,545,209
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments (*)	126			
III. Short-term receivables	130		102,009,166,169	104,427,788,168
1. Short-term Receivables from Customers	131	V.3	104,589,175,328	105,506,047,325
2. Prepayment to suppliers	132	V.4	1,510,143,770	3,082,417,288
3. Short-term Internal Receivables	133			
4. Receivables by the Progress of Construction Contracts	134			
5. Other receivable	135	V.5	225,639,670	155,116,154
6. Provision for bad short-term receivables (*)	136	V.6	(4,315,792,599)	(4,315,792,599)
7. A shortage of assets awaiting resolutions	137			
IV. Inventories	140			
1. Inventory	141			
2. Provision for devaluation of stocks (*)	142			
V. Short-term biological assets	150			
1. Short-term livestock raised for one-time harvest	151			
2. Short-term crops for seasonal or one-time harvest	152			
3. Provision for impairment of short-term biological assets (*)	153			
VI. Other short-term assets	160		5,998,158,555	5,696,812,787
1. Short-term prepaid expenses	161	V.7a	5,998,158,555	5,696,812,787
2. Input VAT	162			
3. Taxes and Receivables from State Budget	163			

Asset	Code	Explanation	30/09/2026	01/01/2026
1	2	3	4	5
4. Repurchase Government Bonds Transactions	164			
5. Others current assets	165			
B - LONG-TERM ASSETS	200		446,081,598,900	471,917,621,582
I. Long-term receivables	210			
1. Long-term Receivables from Customers	211			
2. Payables to seller: long-term	212			
3. Capital of units directly under	213			
4. Long-term Internal Receivables	214			
5. Long-term others receivable	215			
6. Provision for long-term doubtful debts (*)	216			
II. Fixed assets	220		319,744,904,641	342,224,301,069
1. Tangible fixed assets	221	V.8	314,253,165,017	342,175,969,870
- The original price	222		939,530,680,625	938,834,013,958
- Accumulated depreciation (*)	223		(625,277,515,608)	(596,658,044,088)
2. Financial lease assets	224			
- The original price	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.9	5,491,739,624	48,331,199
- The original price	228		28,071,626,693	22,137,685,194
- Accumulated depreciation (*)	229		(22,579,887,069)	(22,089,353,995)
III. Long-term biological assets	230			
1. Livestock producing periodic products / Bearer livestock	231			
a) Immature bearer livestock	232			
b) Mature bearer livestock	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock raised for one-time harvest	236			
3. Long-term crops for seasonal or one-time harvest	237			
4. Provision for impairment of long-term biological assets (*)	238			
IV. Invested real estate	240	V.10	63,751,636,519	64,260,465,181
- The original price	241		168,298,711,874	162,762,009,132
- Accumulated depreciation (*)	242		(104,547,075,355)	(98,501,543,951)
V. Long-term progressing assets	250	V.11	56,350,000	2,609,327,626
1. Production in progress: long-term	251			
2. Capital Construction in Progress	252		56,350,000	2,609,327,626
VI. Long-term financial investments	260			
1. Subsidiary company investments	261			
2. Investments in Associates, Joint-Ventures	262			
3. Investments in Other Companies	263			

Asset	Code	Explanation	30/09/2026	01/01/2026
1	2	3	4	5
4. Provision for impairment of long-term investments in other entities (*)	264			
5. Long-term held-to-maturity investments	265			
6. Provision for impairment of long-term held-to-maturity investments (*)	266			
VII. Other long term assets	270		62,528,707,740	62,823,527,706
1. Long-term prepaid expenses	271	V.7b	60,748,613,520	61,043,433,486
2. Deferred income tax assets	272			
3. Long-term Equipment and Spare Parts	273		1,780,094,220	1,780,094,220
4. Other investments: long-term	274			
TOTAL ASSETS (280 = 100 + 200)	280		2,347,144,121,912	2,165,877,347,046

Equity	Code	Explanation	30/09/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES	300		528,320,768,042	604,218,648,441
I. Current liabilities	310		524,428,012,641	600,266,397,451
1. Payables to seller: short-term	311	V.12	4,906,299,959	5,852,390,035
2. Short-term Advances Received from the Customers	312	V.13	2,686,002,992	2,698,550,400
3. Dividends and profits payable	313	V.14	15,338,281,535	251,946,257,610
4. Short-term taxes and amounts payable to the State	314	V.15	108,285,525,866	52,242,229,048
5. Payables to employees	315	V.16	13,219,873,678	36,757,789,034
6. Short-term payable expenses	316	V.17	3,396,473,749	3,737,850,977
7. Short-term intercompany payables	317			
8. Short-term payables according to construction contract progress	318			
9. Short-term unearned revenue	319	V.18	2,165,650,072	864,143,222
10. Other short-term payables	320	V.19a	36,147,278,712	36,088,252,862
11. Short-term borrowings and financial leases	321	V.20	198,893,338,828	97,930,386,701
12. Provision of Short-term Payables	322			
13. Reward and Welfare Fund	323	V.21	139,389,287,250	112,148,547,562
14. Price Stabilisation Fund	324			
15. Repurchase Government Bonds Transactions	325			
II. Long-term liabilities	330		3,892,755,401	3,952,250,990
1. Long-term Payables to Suppliers	331			
2. Long term Advances Received from the Customers	332			
3. Long-term taxes and amounts payable to the State	333			
4. Long-term Payable Expenses	334			
5. Internal Payables of Capital	335			
6. Long-term Internal Payables	336			
7. Long-term unearned revenue	337			
8. Others long term payables	338	V.19b	3,892,755,401	3,952,250,990
9. Long-term borrowings and finance lease	339			
10. Convertible bonds	340			

Equity	Code	Explanation	30/09/2026	01/01/2026
1	2	3	4	5
11. Preferred shares: liabilities	341			
12. Payable deferred income tax	342			
13. Provision of Long-term Payables	343			
14. Science and Technology Development Fund	344			
D - OWNER'S EQUITY	400		1,818,823,353,870	1,561,658,698,605
1. Owner's equity invested capital	411	V.22	1,030,976,820,000	1,020,769,820,000
- Ordinary stock with voting right	411a		959,076,820,000	948,869,820,000
- Preferred stock capital	411b		71,900,000,000	71,900,000,000
2. Capital surplus	412		14,652,180,000	14,652,180,000
3. The Right to convert the Convertible Bonds to shares	413			
4. Other capitals	414			
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange rate difference	417			
8. Development Investment Fund	418			
9. Other funds under owners' equity	419			
10. Undistributed Profit	420		773,194,353,870	526,236,698,605
- Accumulated Undistributed Profit by The End of The Previous Period	420a		236,300,618,167	526,236,698,605
- Undistributed Profit of the Current Period	420b		536,893,735,703	
TOTAL RESOURCES (440 = 300 + 400)	440		2,347,144,121,912	2,165,877,347,046

Approved, day 19 month 10 year 2026

PREPARED BY

(Sign, fullname)

Nguyễn Thị Thanh Hà

CHIEF ACCOUNTANT

(Sign, fullname)

Ngô Thị Anh Thư

LEGAL REPRESENTATIVE

(Sign, fullname, stamp)

Nguyễn Quốc Khánh

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the first 9 month of the fiscal year ending 31 December 2026

Unit : VND

Items	Code	Accumulated from the beginning of the year	
		Current Year	Previous year
I. Cash flows from operating activities			
1. Profit before tax	1	694,965,971,748	704,645,844,870
2. Adjustments for:			
- Depreciation of fixed assets and investment properties	02	35,155,535,998	32,689,786,962
- Provisions	03	-	-
- Unrelised gains (losses) from revaluation of foreign currencies items	04	(965,355,488)	(2,416,207,367)
- Gains, loss from investment in other entities	05	(84,285,980,105)	(47,656,673,460)
- Loan Interest	06	4,262,422,897	-
- Other adjustment	07	-	-
3. Operating profit before movements in working capital	08	649,132,595,050	687,262,751,005
- Increase/decrease in receivables	09	848,126,862	(15,466,189,111)
- Increase/decrease in inventories	10	-	-
- Increase/decrease in payables (excluding interest and income tax payable)	11	(13,944,521,668)	(584,178,947)
- Increase/decrease in prepaid expenses	12	(6,525,802)	195,521,526
- Increase or decrease in trading securities	13	-	-
- Interest paid	14	(4,262,422,897)	-
- Corporation income tax paid	15	(91,388,019,035)	(65,540,063,744)
- Other Cash inflow from operating activities	16	-	-
- Other Cash outflow for operating activities	17	(22,925,635,750)	(8,839,563,000)
Net cash flows from operating activities	20	517,453,596,760	597,028,277,729
II. Cash flows from investment activities			
1. Acquisition of fixed assets and other long-term assets	21	(9,329,576,490)	(2,772,124,948)
2. Proceeds from sale of fixed assets	22	-	-
3. Payments for lending, purchasing debt instruments of other	23	(2,526,475,931,507)	(2,055,000,000,000)
4. Recovery from lending, re-sell debt instruments of other	24	2,278,463,000,000	1,843,000,000,000
5. Payments for investment in other entities	25	-	-
6. Recovery of investment in other entities	26	-	-
7. Interest, dividend, profit derives from investments	27	83,935,519,980	57,302,608,807
Net cash flows from investment activities	30	(173,406,988,017)	(157,469,516,141)
III. Cash flows from financial activities			
1. Receipts from capital contribution	31	10,207,000,000	-
2. Return capital to equity owners, re-buy share issued by the Company	32	-	-



Items	Code	Accumulated from the beginning of the year	
		Current Year	Previous year
3. Proceeds from borrowings	33	215,893,338,828	-
4. Payments of loan principal	34	(114,930,386,701)	-
5. Payments for debt from finance leasing	35	-	-
6. Share income, dividend paid to investors	36	(495,328,333,075)	(585,630,619,000)
Net cash flows from financial activities	40	(384,158,380,948)	(585,630,619,000)
Net cash flows in the period (50=20+30+40)	50	(40,111,772,205)	(146,071,857,412)
Cash at the beginning of the period	60	108,464,579,300	317,288,629,554
Effect of foreign exchange difference on cash	61	968,454,351	2,003,394,142
Cash at the end of the period	70	69,321,261,446	173,220,166,284

Preparer



Nguyen Thi Thanh Ha

Chief Accountant



Ngo Thi Anh Thu

Approved, Day 19 Month 10 Year 2026

Legal Representative



Nguyen Quoc Khanh



SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 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 662 (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

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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.

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

25 April 2013 of the Ministry of Finance and any subsequent amendments and supplements. The depreciation periods of tangible fixed assets are as follows:

<u>Fixed assets</u>	<u>Years of depreciation</u>
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:

<u>Fixed assets</u>	<u>Years of depreciation</u>
Buildings	10–45
Infrastructure	10–20

10. Construction in progress

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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.

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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.

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

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.

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Cash on hand</i>	<i>390.805.441</i>	<i>497.959.314</i>
<i>Cash in bank</i>	<i>68.544.905.667</i>	<i>57.359.477.943</i>
VietinBank – Branch 2, Ho Chi Minh City	44.740.853.975	44.147.989.840
ACB – Ho Chi Minh City Branch	20.103.844.381	11.808.720.813
Other banks	3.700.207.311	1.402.767.290
<i>Cash in transit</i>	<i>385.550.338</i>	<i>607.142.043</i>
<i>Cash equivalents</i>	<i>-</i>	<i>50.000.000.000</i>
1-month deposit at VietinBank – Branch 2, Ho Chi Minh City	-	50.000.000.000
Total	<u>69.321.261.446</u>	<u>108.464.579.300</u>

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)**2. Short-term held-to-maturity investments**

	Ending balance		Beginning balance	
	Costs	Recoverable amount	Costs	Recoverable amount
Termdeposit at Loc Phat Vietnam Bank – Cho Lon Branch.	332.000.000.000	332.000.000.000	-	-
Term deposit at SaiGon Tai Loc – Phu Nhuan Branch	307.000.000.000	307.000.000.000	208.000.000.000	208.000.000.000
Term deposit at Vikki Digital Bank Limited – Hoa Hung Transaction Office	130.000.000.000	130.000.000.000	208.000.000.000	208.000.000.000
Term deposit at VietABank – Tan Binh Branch	130.000.000.000	130.000.000.000	197.000.000.000	197.000.000.000
Term deposit at Nam A Bank – Tan Dinh Branch	-	-	150.000.000.000	150.000.000.000
Term deposit at VIB – District 10 Branch	46.400.000.000	46.400.000.000	231.000.000.000	231.000.000.000
Term deposits at other banks	751.052.931.507	751.052.931.507	454.440.000.000	454.440.000.000
Accrued interest on bank deposits	29.328.534.102	29.328.534.102	26.930.545.209	26.930.545.209
Deferred interest	(2.047.528.767)	(2.047.528.767)	-	-
Total	1.723.733.936.842	1.723.733.936.842	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	4.985.436	-	175.113.485	-
Airports Corporation of Vietnam	4.985.436	-	152.945.762	-
Gemadept Logistics One Member Company Limited	-	-	22.167.723	-
Receivables from other customers	104.584.189.892	-	105.330.933.840	-
Vietjet Aviation Joint Stock Company	15.993.747.296	-	23.557.209.854	-
Other customers	88.590.442.596 (4.315.792.599)	-	81.773.723.986 (4.315.792.599)	-
Total	104.589.175.328 (4.315.792.599)	-	105.506.047.325 (4.315.792.599)	-

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Hung Tri Refrigeration Industry Joint Stock Company	136.905.000	-
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
Vietluxtour Travel Joint Stock Company	855.360.000	-
Other suppliers	517.878.770	810.208.221
Total	1.510.143.770	3.082.417.288

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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	101.639.670	-	61.376.154	-
Total	225.639.670	-	155.116.154	-

6. Overdue debts

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
	More than 3			More than 3		
PT. Cardig Air years		4.315.792.599	-	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	1.327.822.699	2,408,751,540
Asset repair expenses	542.018.647	661,039,308
Uniform expenses	315.841.493	73,466,333
Insurance expenses	210.326.897	-
Other short-term deferred expenses	3.602.148.819	2.553.555.606
Total	5.998.158.555	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	98.273.384	393.093.351
Total	60.748.613.520	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:

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Assets fully depreciated but still in use	40.498.519.053	40.688.119.591	55.575.406.907	28.875.008.306	495.012.272	166.132.066.130
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	11.060.810.383	4.663.030.798	12.790.688.707	104.941.632	-	28.619.471.520
Ending balance	228.696.392.508	122.676.338.192	244.324.463.950	29.085.308.686	495.012.272	625.277.515.608
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	259.596.451.502	3.791.330.445	50.507.134.783	358.248.287	-	314.253.165.017
<i>In which:</i>						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

9. Intangible fixed assets

	Computer software
Initial cost	
Beginning balance	22.137.685.194
Acquisition during the period	5.933.941.499
Ending balance	28.071.626.693
<i>In which:</i>	
Assets fully amortized but still in use	22.137.685.194
Amortization	
Beginning balance	22.089.353.995
Amortization during the period	490.533.074
Ending balance	22.579.887.069
Carrying value	
Beginning balance	48.331.199
Ending balance	5.491.739.624
<i>In which:</i>	
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

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

	<u>Buildings</u>	<u>Infrastructure</u>	<u>Total</u>
<i>In which:</i>			
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	1.264.042.278	4.781.489.126	6.045.531.404
Ending balance	22.060.782.401	82.486.292.954	104.547.075.355
Carrying value			
Beginning balance	42,536,161,654	21,724,303,527	64,260,465,181
Ending balance	41.272.119.376	22.479.517.143	63. 751.636.519

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

	<u>Ending balance</u>	<u>Beginning balance</u>
Office building	56.350.000	56.350.000
Cargo management system	-	2.552.977.626
Total	56.350.000	2.609.327.626

12. Short-term trade payables

	<u>Ending balance</u>	<u>Beginning balance</u>
Saigon Cargo Express Joint Stock Company	2.979.622.460	2.741.458.710
UMW Equipment Systems (Vietnam) Company Limited	-	933.660.000
FPT IS Company Limited – Ho Chi Minh City Branch	171.997.000	699.439.608
Other suppliers	1.754.680.499	1.477.831.717
Total	4.906.299.959	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

	<u>Ending balance</u>	<u>Beginning balance</u>
Aurora Jet Fuel DMCC	-	520.000.000
Dht Aviation Inc.	278.310.868	435.974.336
Other customers	2.407.692.124	1.742.576.064
Total	2.686.002.992	2.698.550.400

14. Payables for dividends and profit distributions

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Dividends payable to related parties</i>	-	127.478.560.000

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

	<u>Ending balance</u>	<u>Beginning balance</u>
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	57.812.500
Dividends payable to other shareholders ⁽ⁱ⁾	15.280.469.035	124.467.697.610
Total	15.338.281.535	251.946.257.610

(i) According to Resolution No. SCSC26/ĐHĐCĐ/NQ1 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/GMS/Res/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

	<u>Beginning balance</u>	<u>Amount payable during the period</u>	<u>Amount paid during the period</u>	<u>Ending balance</u>
VAT on local sales	4.884.939.018	40.048.356.342	(31.509.605.895)	13.423.689.465
Corporate income tax	46.872.723.713	139.121.084.045	(91.388.019.035)	94.605.788.723
Personal income tax	484.566.317	13.837.933.417	(14.066.452.056)	256.047.678
Contractor tax	-	478.150.158	(478.150.158)	-
Total	52.242.229.048	193.485.523.962	(137.442.227.144)	108.285.525.866

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%.

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

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

This item reflects salaries and bonuses to be paid to employees.

17. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Other service charges	3.396.473.749	3.737.850.977
Total	3.396.473.749	3.737.850.977

18. Short-term deferred revenue

	<u>Ending balance</u>	<u>Beginning balance</u>
Airports Corporation of Vietnam (a related party) – advance payments received for lease of airplane parking lot	2.160.358.072	864.143.222
Advance payments received for hire of mailbox	5.292.000	-
Total	2.165.650.072	864.143.222

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

	<u>Ending balance</u>	<u>Beginning balance</u>
Trade Union's expenditure, health insurance premiums and unemployment insurance premiums	302.688.686	586.641.286
Receipt of deposits for leasing office and service provision guarantee	35.674.739.819	35.372.840.382
Other short-term payables	169.850.207	128.771.194
Total	36.147.278.712	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:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	97,930,386,701	-
Increase	215.893.338.828	-
Amount repaid	(114.930.386.701)	-
Ending balance	198.893.338.828	-

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

21. Bonus and welfare fund

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	112.148.547.562	92.388.188.373
Increase due to appropriation from profit	50.166.875.438	34.641.393.189

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

	<u>Current period</u>	<u>Previous period</u>
Other decreases	(22.926.135.750)	(8.839.563.000)
Ending balance	139.389.287.250	118.190.018.562

22. Owner's equity**22a. Statement of changes in owner's equity**

	<u>Owner's capital</u>	<u>Share premiums</u>	<u>Retained profit</u>	<u>Total</u>
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			562.955.509.721	562.955.509.721
Appropriation for funds	-	-	(34.641.393.189)	(34.641.393.189)
Dividend distribution	-	-	(304.449.074.000)	(304.449.074.000)
Ending balance of the previous period	1.020.769.820.000	14.652.180.000	594.251.953.572	1.629.673.953.572
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	-	-	555.844.887.703	555.844.887.703
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	773.194.353.870	1.818.823.353.870

22b. Details of owner's capital

	<u>Ending balance</u>	<u>Beginning balance</u>
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/AGM/Res/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 ESPO share issue results. Accordingly, the Corporation issued 1,020,700 shares to its employees. The Corporation was issued the

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

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

	<u>Ending balance</u>	<u>Beginning balance</u>
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
<i>In which:</i>	
+ 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

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

As of the reporting date, the Corporation's cash included USD 2.332.599,2 (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**

	Quarter 3 of year 2026	Quarter 3 of year 2025
Revenue from air cargo handling services	115.265.463.042	123.177.572.321
Revenue from cargo support services	103.453.600.251	114.474.006.688
Revenue from warehousing and cold storage	47.666.460.322	56.630.642.655
Revenue from leasing office and related services	16.060.021.676	15.493.759.990
Revenue from leasing airplane parking lot	1.308.575.836	1.312.808.791
Other revenues	488.598.429	478.102.828
Total	284.242.719.556	311.566.893.273

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
<i>Airports Corporation of Vietnam</i>	1.308.575.836	1.446.689.416
Provision of services	1.308.575.836	1.446.689.416
<i>Gemadept Logistics One Member Company Limited</i>	-	13.623.710
Provision of services	-	13.623.710
<i>ISS - Gemadept Co., Ltd.</i>	22.184.637	30.113.818
Provision of services	22.184.637	30.113.818

2. Cost of sales

	Quarter 3 of year 2026	Quarter 3 of year 2025
Costs of air cargo handling, cargo support, warehousing, and cold storage services	53.991.082.386	55.913.239.222
Costs of leasing office and related services	3.495.907.110	3.357.744.433
Costs of leasing airplane parking lot	1.341.019.208	1.338.573.159
Total	58.828.008.704	60.609.556.814

3. Financial income

	Quarter 3 of year 2026	Quarter 3 of year 2025
Bank deposit interest	34.010.989.024	18.354.448.715
Exchange gain due to the revaluation of monetary items in foreign currencies	-	17.169.152

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

	Quarter 3 of year 2026	Quarter 3 of year 2025
Total	34.010.989.024	18.371.617.867
4. Financial expenses		
	Quarter 3 of year 2026	Quarter 3 of year 2025
Borrowing costs	2.661.291.980	-
Exchange loss arising	1.820.912	-
Total	2.663.112.892	-
5. General and administrative expenses		
	Quarter 3 of year 2026	Quarter 3 of year 2025
Expenses for employees	7.160.424.422	7.672.423.203
Office supplies	763.375.810	956.143.861
Depreciation/(amortization) of fixed assets	1.426.631.961	1.373.671.722
Taxes, fees and legal fees	6.997.781	9.261.323
Expenses for other external services	529.886.590	657.678.433
Other expenses	4.491.657.340	4.618.895.926
Total	14.378.973.904	15.288.074.468
6. Other income		
	Quarter 3 of year 2026	Quarter 3 of year 2025
Other income	103.256.639	1.535.908.866
Total	103.256.639	1.535.908.866
7. Other expenses		
	Quarter 3 of year 2026	Quarter 3 of year 2025
Compensation to the Board of Directors and the Supervisory Board	282.000.000	282.000.000
Other expenses	248.952.982	406.905.424
Total	530.952.982	688.905.424
8. Earnings per share		
8a. Basic/diluted earnings per share		
	Quarter 3 of year 2026	Quarter 3 of year 2025
Accounting profit after corporate income tax	555.844.887.703	562.955.509.721
Appropriation for bonus and welfare fund ⁽ⁱ⁾	(27.792.244.385)	(28.147.775.486)
Dividends of preferred shares	(18.951.152.000)	(19.770.080.000)

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

	Quarter 3 of year 2026	Quarter 3 of year 2025
Profit used to calculate basic/diluted earnings per share	509.101.491.318	515.037.654.235
The average number of ordinary shares outstanding during the year	95.907.682	94.886.982
Basic/diluted earnings per share	5.308	5.428

- (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

	Quarter 3 of year 2026	Quarter 3 of year 2025
Materials and supplies	763.375.810	956.143.861
Labor costs	31.159.861.012	33.427.522.641
Depreciation/(amortization) of fixed assets	11.692.572.249	11.538.854.406
Expenses for other external services	25.092.518.416	25.346.953.125
Other expenses	4.498.655.121	4.628.157.249
Total	73.206.982.608	75.897.631.282

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

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

	Quarter 3 of year 2026	Quarter 3 of year 2025
Salary	966.450.000	966.450.000
Other income	289.900.000	350.200.000
Total	1.256.350.000	1.316.650.000

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
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

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

Other related parties	Relationship
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)
Gemadept Hai Phong One Member Company Limited	Subsidiary of CJ Logistics Holdings Vietnam Company Limited
Gemadept Shipping Holding Company Limited (tên cũ là 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:

SAIGON CARGO SERVICE CORPORATION

Address: No. 30 Phan Thuc Duyen Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

INTERIM FINANCIAL STATEMENTS

Quarter 3 of year 2026

Notes to the Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Gemadept Group Corporation</i>		
Dividend distribution ⁽ⁱ⁾	85.292.585.000	102.351.102.000
<i>Airports Corporation of Vietnam</i>		
Dividend distribution ⁽ⁱ⁾	34.961.500.000	41.922.300.000
Franchise fee for cargo services	8.443.447.324	6.944.333.121
<i>41 Aircraft Repairing One Member Limited Liability Company</i>		
Preferred dividend distribution	18,951,152,000	19.770.080.000
Dividend distribution ⁽ⁱ⁾	57.812.500	69.375.000
<i>V.N.M General Transport Services Co, Ltd.</i>		
Dividend distribution ⁽ⁱ⁾	7.192.912.500	8.631.495.000

- ⁽ⁱ⁾ Details of the dividend distribution to related parties have not been presented as the shareholder register for the dividend entitlement was finalized on 24 July 2026 (according to Resolution No. SCSC/HDQT/NQ/06 dated 09 July 2026 of the Board of Directors).

The provision of services to other related parties is made at mutually agreed prices. Purchases of services from other related parties are made at the agreed prices.

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Notes No. V.3, V.14 and V.18.

The receivables from other related parties are unsecured and will be paid in cash. No allowances have been made for the receivables from other related parties.

2. Segment information

The Corporation only operates in one business field which is service provision, mainly including operating cargo terminal and leasing airplane parking lot, within the geographical area of Ho Chi Minh City.

3. 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.



Nguyen Thi Thanh Ha
Preparer



Ngo Thi Anh Thu
Chief Accountant

Approved on 19 October 2026



Nguyen Quoc Khanh
Legal Representative