

No.: 64./CBTT-TOT

*Ho Chi Minh City, October 19<sup>th</sup>, 2026*

**PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS**

To: Hanoi Stock Exchange

Compliance with the provisions of Clause 3 of Article 14 of Circular No. 96/2020/TT-BTC dated November 16<sup>th</sup>, 2020, issued by the Ministry of Finance providing guidance on information disclosure in the securities market, Transimex Logistics Corporation hereby discloses its Quarter 3 of 2026 Financial Statements to the Hanoi Stock Exchange as follows:

1. Name of organization: TRANSIMEX LOGISTICS CORPORATION

- Securities Code: TOT

- Address: 2<sup>nd</sup> Floor, Phu Nhuan Plaza Building, 82 Tran Huy Lieu Street, Cau Kieu Ward, Ho Chi Minh City, Vietnam.

- Contact Phone No.: 028 3729 7373 - Email: tmstrans.info@transimex.com.vn

2. Contents of Information Disclosure: Quarter 3 of 2026 Financial Statements.

☒ Separate Financial Statements (applicable to a Listed Entity with no subsidiaries and no higher-level accounting unit, but with dependent units);

☐ Consolidated Financial Statements (for Listed Entity with subsidiaries);

☐ Combined Financial Statements (for Listed Entity with affiliated accounting units that maintain separate accounting systems).

- Cases subject to explanation of causes:

+ The auditing organization issues an opinion that is not an unqualified opinion with respect to the financial statements (for reviewed/audited financial statements):

☐ Yes

☒ No

Explanation document in case of ticking Yes:

☐ Yes

☒ No

+ Net profit after tax in the reporting period has a difference of 5% or more before and after the audit, shifting from a loss to a profit or vice versa (for the audited financial statements of 2025):

☐ Yes

☒ No

Explanation document in case of ticking Yes:

☐ Yes

☒ No

+ The net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period in the previous year:

☒ Yes

☐ No

+ Explanation document in case of ticking Yes:

☒ Yes

☐ No

+ Net profit after tax for the reporting period incurred a loss, changing from a profit in the corresponding period of the previous year to a loss in the current period, or vice versa:

☐ Yes

☒ No

Explanation document in case of ticking Yes:

☐ Yes

☒ No

This information has been disclosed on the company's website on October 19<sup>th</sup>, 2026 at the following link <https://transimextrans.com.vn/danh-muc/bao-cao-tai-chinh>.

3. Report on transactions with a value of 35% or more of total assets by Quarter 3 of 2026.

In the event that the listed organization has any such transactions, it is required to report the following information in full:

- Transaction details: None.

- Ratio of transaction value to the enterprise's total asset value (%) *(based on the latest annual financial statements)*: None.

- Transaction completion date: None.

We hereby confirm that the disclosed information above is true and we take full legal responsibility for the content of the disclosed information.

***Attached documents***

Financial Statements for  
Quarter 3 of 2026.

Written Explanation.

**Authorized person for information disclosure**



**Huỳnh Văn Toàn**

Secretary of the Board of Directors

**TRANSIMEX** | LOGISTICS  
Simply Better

CÔNG TY CỔ  
PHẦN TRANSIMEX  
LOGISTICS  
2026.10.19  
14:09:42 +07'00'

**TRANSIMEX LOGISTICS CORPORATION**

Tax code: **0 3 0 7 8 2 1 8 4 9**

Address: 2nd Floor - Phu Nhuan Plaza,

82 Tran Huy Lieu, Cau Kieu Ward,

Ho Chi Minh City, Vietnam

Business line: Road transport

**SOCIALIST REPUBLIC OF VIETNAM**

Independence – Freedom – Happiness

Độc lập – Tự do – Hạnh phúc

**LIST OF DOCUMENTS**

**FINANCIAL STATEMENTS**

**Quarter III 2026**

**(Fiscal year: From July 1, 2026 to Sep 30, 2026)**

| No. | Document name                 | No. of sheets |
|-----|-------------------------------|---------------|
| 01  | Balance sheet                 | 03            |
| 02  | Income statement              | 01            |
| 03  | Cash flow statement           | 02            |
| 04  | Notes to financial statements | 17            |
|     |                               |               |
|     |                               |               |
|     |                               |               |
|     |                               |               |

Recipients:

- Tax administration agency
- Auditing unit
- Archived at Accounting Department

Date of receipt: .....

**Department officer**

*(Sign and write full name)*

Ho Chi Minh City, Sep 30, 2026

**Director**



**TRINH ANH TUAN**

1. The company's annual financial statement meets the going concern assumption.

Reporting entity: TRANSIMEX LOGISTICS CORPORATION

Form B 01 - DN

Address: 2nd Floor - Phu Nhuan Plaza Building, 82  
Tran Huy Lieu Street, Cau Kieu Ward, Ho Chi  
Minh City, Vietnam

(Attached to Circular No. 99/2025/TT-BTC dated October 27,  
2025 of the Minister of Finance)

## FINANCIAL STATEMENT REPORT

As of Sep 30, 2026 (1)

(Applies to businesses that meet the going concern assumption)

Unit of measurement: VND

| ASSET                                                                   | Code number | Explanati<br>on | Year-end issue<br>(3)  | First issue of the year<br>(3) |
|-------------------------------------------------------------------------|-------------|-----------------|------------------------|--------------------------------|
| 1                                                                       | 2           | 3               | 4                      | 5                              |
| <b>A - SHORT-TERM ASSETS</b>                                            | <b>100</b>  |                 | <b>198,530,013,887</b> | <b>145,439,933,614</b>         |
| <b>I. Cash and cash equivalents</b>                                     | <b>110</b>  | <b>V.1</b>      | <b>20,978,852,325</b>  | <b>8,760,195,748</b>           |
| 1. Money                                                                | 111         |                 | 20,978,852,325         | 8,760,195,748                  |
| 2. Cash equivalents                                                     | 112         |                 | -                      | -                              |
| <b>II. Short-term financial investments</b>                             | <b>120</b>  |                 | <b>40,000,000,000</b>  | <b>37,000,000,000</b>          |
| 1. Trading securities                                                   | 121         |                 | -                      | -                              |
| 2. Provision for impairment of trading securities (*)                   | 122         |                 | -                      | -                              |
| 3. Short-term investments held until maturity.                          | 123         |                 | 40,000,000,000         | 37,000,000,000                 |
| 4. Provision for short-term investments held until maturity (*)         | 124         |                 | -                      | -                              |
| 5. Other short-term investments                                         | 125         |                 | -                      | -                              |
| 6. Provision for losses on other short-term investments (*)             | 126         |                 | -                      | -                              |
| <b>III. Short-term receivables</b>                                      | <b>130</b>  |                 | <b>121,840,657,352</b> | <b>97,333,145,079</b>          |
| 1. Short-term receivables from customers                                | 131         | V.2             | 70,073,697,607         | 65,069,158,089                 |
| 2. Prepayment to short-term suppliers                                   | 132         |                 | 2,309,038,239          | 739,753,672                    |
| 3. Short-term intercompany receivables                                  | 133         |                 | -                      | -                              |
| 4. Payments due according to the construction contract schedule.        | 134         |                 | -                      | -                              |
| 5. Other short-term receivables                                         | 135         | V.4a            | 50,007,414,341         | 32,073,726,153                 |
| 6. Provision for doubtful short-term receivables (*)                    | 136         |                 | (549,492,835)          | (549,492,835)                  |
| 7. Assets awaiting processing                                           | 137         |                 | -                      | -                              |
| <b>IV. Inventory</b>                                                    | <b>140</b>  |                 | <b>338,747,184</b>     | <b>327,887,367</b>             |
| 1. Inventory                                                            | 141         |                 | 338,747,184            | 327,887,367                    |
| 2. Provision for inventory devaluation (*)                              | 142         |                 | -                      | -                              |
| <b>V. Short-term biological assets</b>                                  | <b>150</b>  |                 | <b>-</b>               | <b>-</b>                       |
| 1. Livestock raised for short-term, one-time production.                | 151         |                 | -                      | -                              |
| 2. Crops grown seasonally or for short-term, single-harvest production. | 152         |                 | -                      | -                              |
| 3. Provision for short-term losses of biological assets (*)             | 153         |                 | -                      | -                              |
| <b>VI. Other current assets</b>                                         | <b>160</b>  |                 | <b>15,371,757,026</b>  | <b>2,018,705,420</b>           |
| 1. Short-term deferred expenses                                         | 161         | V.6a            | 6,670,591,512          | 2,018,705,420                  |
| 2. Deductible VAT                                                       | 162         |                 | 8,701,165,514          | -                              |
| 3. Taxes and other amounts due to the State                             | 163         |                 | -                      | -                              |
| 4. Government bond repurchase transactions                              | 164         |                 | -                      | -                              |
| 5. Other current assets                                                 | 165         |                 | -                      | -                              |
| <b>B - LONG-TERM ASSETS</b>                                             | <b>200</b>  |                 | <b>227,498,642,142</b> | <b>119,723,962,927</b>         |
| <b>I. Long-term receivables</b>                                         | <b>210</b>  |                 | <b>1,002,525,960</b>   | <b>998,525,960</b>             |
| 1. Long-term receivables from customers                                 | 211         |                 | -                      | -                              |
| 2. Long-term upfront payment to the seller.                             | 212         |                 | -                      | -                              |
| 3. Business capital in subsidiary units                                 | 213         |                 | -                      | -                              |
| 4. Long-term intercompany receivables                                   | 214         |                 | -                      | -                              |

|                                                                                            |            |      |                        |                        |
|--------------------------------------------------------------------------------------------|------------|------|------------------------|------------------------|
| 5. Other long-term receivables                                                             | 215        | V.4b | 1,002,525,960          | 998,525,960            |
| 6. Provision for long-term doubtful receivables (*)                                        | 216        |      | -                      | -                      |
| <b>II. Fixed Assets</b>                                                                    | <b>220</b> |      | <b>119,980,155,474</b> | <b>109,427,174,769</b> |
| 1. Tangible fixed assets                                                                   | 221        | V.7  | 119,980,155,474        | 109,409,362,243        |
| - Original price                                                                           | 222        |      | 212,708,678,199        | 186,503,501,314        |
| - Accumulated depreciation value (*)                                                       | 223        |      | (92,728,522,725)       | (77,094,139,071)       |
| 2. Fixed assets under finance lease                                                        | 224        |      | -                      | -                      |
| - Original price                                                                           | 225        |      | -                      | -                      |
| - Accumulated depreciation value (*)                                                       | 226        |      | -                      | -                      |
| 3. Intangible fixed assets                                                                 | 227        | V.8  |                        | 17,812,526             |
| - Original price                                                                           | 228        |      | 142,250,000            | 142,250,000            |
| - Accumulated depreciation value (*)                                                       | 229        |      | (142,250,000)          | (124,437,474)          |
| <b>III. Long-term biological assets</b>                                                    | <b>230</b> |      | -                      | -                      |
| 1. Regularly raise livestock for product production.                                       | 231        |      | -                      | -                      |
| a) Livestock raised for periodic production that have not yet reached maturity.            | 232        |      | -                      | -                      |
| b) Livestock raised for regular production until they reach maturity.                      | 233        |      | -                      | -                      |
| - Original price                                                                           | 234        |      | -                      | -                      |
| - Accumulated depreciation value (*)                                                       | 235        |      | -                      | -                      |
| 2. Livestock raised for a single, long-term product.                                       | 236        |      | -                      | -                      |
| 3. Crops grown seasonally or for long-term, single-product harvesting.                     | 237        |      | -                      | -                      |
| 4. Provision for long-term losses of biological assets (*)                                 | 238        |      | -                      | -                      |
| <b>IV. Investment Properties</b>                                                           | <b>240</b> |      | -                      | -                      |
| - Original price                                                                           | 241        |      | -                      | -                      |
| - Accumulated depreciation value (*)                                                       | 242        |      | -                      | -                      |
| <b>V. Long-term work-in-progress assets</b>                                                | <b>250</b> |      | <b>105,200,992,375</b> | <b>7,080,079,323</b>   |
| 1. Long-term work-in-progress production and business costs                                | 251        |      | -                      | -                      |
| 2. Construction in progress costs                                                          | 252        | V.9  | 105,200,992,375        | 7,080,079,323          |
| <b>VI. Long-term financial investment</b>                                                  | <b>260</b> |      | -                      | -                      |
| 1. Investing in subsidiaries                                                               | 261        |      | -                      | -                      |
| 2. Investing in joint ventures and affiliated companies.                                   | 262        |      | -                      | -                      |
| 3. Investing capital in other entities.                                                    | 263        |      | -                      | -                      |
| 4. Provision for long-term investment losses in other entities (*)                         | 264        |      | -                      | -                      |
| 5. Long-term investment holding until maturity.                                            | 265        |      | -                      | -                      |
| 6. Provision for long-term investments held to maturity (*)                                | 266        |      | -                      | -                      |
| <b>VII. Other long-term assets</b>                                                         | <b>270</b> |      | <b>1,314,968,333</b>   | <b>2,218,182,875</b>   |
| 1. Long-term deferred costs                                                                | 271        | V.6c | 1,314,968,333          | 2,218,182,875          |
| 2. Deferred income tax assets                                                              | 272        |      | -                      | -                      |
| 3. Long-term equipment, supplies, and spare parts.                                         | 273        |      | -                      | -                      |
| 4. Other long-term assets                                                                  | 274        |      | -                      | -                      |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                                                      | <b>280</b> |      | <b>426,028,656,029</b> | <b>265,163,896,541</b> |
| <b>C - LIABILITIES</b>                                                                     | <b>300</b> |      | <b>265,836,695,730</b> | <b>123,982,450,600</b> |
| <b>I. Short-term debt</b>                                                                  | <b>310</b> |      | <b>138,420,605,905</b> | <b>106,295,450,600</b> |
| 1. Short-term payables to suppliers.                                                       | 311        | V.10 | 44,180,004,302         | 45,089,490,638         |
| 2. Short-term advance payment by the buyer                                                 | 312        |      | 1,051,575,756          | 307,334,248            |
| 3. Dividends and profits must be paid.                                                     | 313        |      | -                      | -                      |
| 4. Taxes and short-term payments to the State                                              | 314        | V.11 | 9,331,721,304          | 6,640,823,987          |
| 5. Workers must be paid.                                                                   | 315        | V.12 | 3,091,594,553          | 121,953,389            |
| 6. Short-term payables                                                                     | 316        | V.13 | 17,336,505,846         | 13,253,846,400         |
| 7. Short-term internal payments required.                                                  | 317        |      | -                      | -                      |
| 8. Payment must be made according to the progress of the short-term construction contract. | 318        |      | -                      | -                      |

|                                                                             |            |       |                        |                        |
|-----------------------------------------------------------------------------|------------|-------|------------------------|------------------------|
| 9. Short-term deferred revenue                                              | 319        |       | -                      | -                      |
| 10. Other short-term payables                                               | 320        | V.14  | 2,930,607,540          | 1,125,470,114          |
| 11. Short-term loans and financial leases                                   | 321        | V.15a | 60,498,596,604         | 39,756,531,824         |
| 12. Short-term provisions for liabilities                                   | 322        |       | -                      | -                      |
| 13. Reward and Welfare Fund                                                 | 323        |       | -                      | -                      |
| 14. Price Stabilization Fund                                                | 324        |       | -                      | -                      |
| 15. Government bond repurchase transactions                                 | 325        |       | -                      | -                      |
| <b>II. Long-term debt</b>                                                   | <b>330</b> |       | <b>127,416,089,825</b> | <b>17,687,000,000</b>  |
| 1. Long-term payment to the seller.                                         | 331        |       | -                      | -                      |
| 2. Buyers pay in advance for a long term.                                   | 332        |       | -                      | -                      |
| 3. Taxes and other long-term payments to the State.                         | 333        |       | -                      | -                      |
| 4. Long-term costs                                                          | 334        |       | -                      | -                      |
| 5. Internal payments for working capital.                                   | 335        |       | -                      | -                      |
| 6. Long-term internal payment required.                                     | 336        |       | -                      | -                      |
| 7. Revenue awaiting long-term allocation                                    | 337        |       | -                      | -                      |
| 8. Other long-term payables                                                 | 338        |       | -                      | -                      |
| 9. Long-term loans and financial leases                                     | 339        | V.15b | 127,416,089,825        | 17,687,000,000         |
| 10. Convertible bonds                                                       | 340        |       | -                      | -                      |
| 11. Preferred stock                                                         | 341        |       | -                      | -                      |
| 12. Deferred income tax payable                                             | 342        |       | -                      | -                      |
| 13. Long-term provisions for liabilities                                    | 343        |       | -                      | -                      |
| 14. Science and Technology Development Fund                                 | 344        |       | -                      | -                      |
| <b>D - EQUITY</b>                                                           | <b>400</b> |       | <b>160,191,960,299</b> | <b>141,181,445,941</b> |
| 1. Owner's equity contribution                                              | 411        | V.17a | 104,047,480,000        | 92,078,420,000         |
| - Common stock with voting rights                                           | 411a       |       | 104,047,480,000        | 92,078,420,000         |
| - Preferred stock                                                           | 411b       |       |                        |                        |
| 2. Capital surplus                                                          | 412        |       | 6,818,927,000          | 6,818,927,000          |
| 3. Bond conversion option                                                   | 413        |       | -                      | -                      |
| 4. Other owner's equity                                                     | 414        |       | -                      | -                      |
| 5. Shares repurchased from oneself (*)                                      | 415        |       | -                      | -                      |
| 6. Revaluation difference of assets                                         | 416        |       | -                      | -                      |
| 7. Exchange rate differences                                                | 417        |       | -                      | -                      |
| 8. Development Investment Fund                                              | 418        |       | -                      | -                      |
| 9. Other funds belonging to equity capital                                  | 419        |       | -                      | -                      |
| 10. Undistributed after-tax profit                                          | 420        | V.17a | 49,325,553,299         | 42,284,098,941         |
| - Undistributed net profit accumulated up to the end of the previous period | 420a       |       | 23,869,549,541         | 17,981,103,252         |
| Undistributed net profit for this period                                    | 420b       |       | 25,456,003,758         | 24,302,995,689         |
| <b>TOTAL CAPITAL (440 = 300 + 400)</b>                                      | <b>440</b> |       | <b>426,028,656,029</b> | <b>265,163,896,541</b> |

Ho Chi Minh City, Sep 30, 2026



Pham Dong Duc  
Prepared by



Nguyen Bao Huy  
Chief accountant



Trinh Anh Tuan  
Director

- (1) Indicators without data are exempt from presentation but the indicator "Code" should not be renumbered.
- (2) The data in the indicators marked with (\*) are recorded as negative numbers in parentheses (..).
- (3) For businesses with a fiscal year that is a calendar year (X), "Year-end balance" can be recorded as "31.12.X"; "Year-beginning balance" can be recorded as "01.01.X".

### 3. Annual Business Performance Report

Reporting entity: TRANSIMEX LOGISTICS CORPORATION

Address: 2nd Floor - Phu Nhuan Plaza Building, 82 Tran Huy Lieu Street, Cau Kieu Ward, Ho Chi Minh City, Vietnam

Form B 02 - DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

## REPORT ON BUSINESS PERFORMANCE

Accounting period from July 1, 2026 to Sep 30, 2026

Unit of measurement: Vietnamese Dong

| TARGETS                                                                      | Code number | Explanation | This year      | Last year      | cumulative from the beginning of the year to the end of this quarter |                 |
|------------------------------------------------------------------------------|-------------|-------------|----------------|----------------|----------------------------------------------------------------------|-----------------|
|                                                                              |             |             |                |                | This year                                                            | Last year       |
| 1                                                                            | 2           | 3           | 4              | 5              | 6                                                                    | 7               |
| 1. Revenue from sales and services                                           | 01          | VI.1        | 95,100,036,975 | 76,061,433,022 | 298,177,360,141                                                      | 205,714,831,053 |
| 2. Revenue deductions                                                        | 02          |             |                |                |                                                                      |                 |
| 3. Net revenue from sales and services (10 = 01 - 02)                        | 10          |             | 95,100,036,975 | 76,061,433,022 | 298,177,360,141                                                      | 205,714,831,053 |
| 4. Cost of goods sold                                                        | 11          | VI.2        | 76,703,970,537 | 60,512,920,063 | 242,650,987,351                                                      | 163,596,783,087 |
| 5. Gross profit from sales and services (20 = 10-11)                         | 20          |             | 18,396,066,438 | 15,548,512,959 | 55,526,372,790                                                       | 42,118,047,966  |
| 6. Profit/loss from the sale and liquidation of investment properties        | 21          |             | -              | -              |                                                                      |                 |
| 7. Financial operating revenue                                               | 22          | VI.3        | 1,474,100,324  | 703,452,085    | 3,087,787,095                                                        | 2,104,196,368   |
| 8. Financial costs                                                           | 23          | VI.4        | 1,721,729,316  | 739,815,177    | 4,406,107,319                                                        | 2,356,998,382   |
| But/in there: Borrowing costs                                                | 24          |             | 1,718,464,826  | 734,876,553    | 4,386,857,211                                                        | 2,345,578,550   |
| 9. Cost of goods sold                                                        | 25          | VI.5        | 459,604,411    | 516,857,288    | 1,146,847,586                                                        | 533,565,289     |
| 10. Business management costs                                                | 26          | VI.6        | 7,576,249,712  | 7,119,592,261  | 22,154,664,201                                                       | 19,589,459,290  |
| 11. Net profit from business operations {30 = 20 + 21 + 22 - (23 + 25 + 26)} | 30          |             | 10,112,583,323 | 7,875,700,318  | 30,906,540,779                                                       | 21,742,221,373  |
| 12. Other income                                                             | 31          |             |                | 1,771,905,920  | 1,124,948,724                                                        | 2,063,112,562   |
| 13. Other expenses                                                           | 32          |             | -              | 994,679,038    |                                                                      | 1,090,758,319   |
| 14. Other profit (40 = 31 - 32)                                              | 40          |             | -              | 777,226,882    | 1,124,948,724                                                        | 972,354,243     |
| 15. Total accounting profit before tax (50 = 30 + 40)                        | 50          |             | 10,112,583,323 | 8,652,927,200  | 32,031,489,503                                                       | 22,714,575,616  |
| 16. Current Corporate Income Tax Expense                                     | 51          |             | 2,090,958,312  | 1,769,054,925  | 6,575,485,745                                                        | 4,639,045,386   |
| 17. Deferred Corporate Income Tax Expense                                    | 52          |             |                |                |                                                                      |                 |
| 18. Profit after corporate income tax (60 = 50 - 51 - 52)                    | 60          |             | 8,021,625,011  | 6,883,872,275  | 25,456,003,758                                                       | 18,075,530,230  |
| 19. Basic earnings per share (*)                                             | 70          |             |                |                |                                                                      |                 |
| 20. Declining earnings per share (*)                                         | 71          |             |                |                |                                                                      |                 |

(\*) Applicable only to joint-stock companies

Pham Dong Duc

Nguyen Bao Huy



Trinh Anh Tuan

Reporting entity: TRANSIMEX LOGISTICS CORPORATION

Form B 03 - DN

Address: 2nd Floor - Phu Nhuan Plaza Building, 82 Tran Huy Lieu Street, Cau Kieu Ward, Ho Chi Minh City, Vietnam

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

# CASH FLOW STATEMENT

(Using the indirect method) (\*)

Accounting period from Jan 1, 2026 to Sep 30, 2026

Unit of measurement: Vietnamese Dong

| Target                                                                                                                                | Code number | Explanati<br>on | This year         | Last year        |
|---------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------|-------------------|------------------|
| /                                                                                                                                     | 2           | 3               | 4                 | 5                |
| <b>I. Cash flow from operating activities</b>                                                                                         |             |                 |                   |                  |
| 1. Profit before tax                                                                                                                  | 01          |                 | 32,031,489,503    | 14,061,648,416   |
| 2. Adjustments for the amounts                                                                                                        |             |                 |                   |                  |
| - Depreciation of fixed assets and investment properties                                                                              | 02          |                 | 16,829,215,892    | 10,223,421,346   |
| - Provisions                                                                                                                          | 03          |                 | -                 | -                |
| - Gains and losses from exchange rate differences resulting from the revaluation of monetary items denominated in foreign currencies. | 04          |                 | -                 | -                |
| - Profit and loss from investment and financial activities                                                                            | 05          |                 | (4,209,461,903)   | (1,587,861,165)  |
| - Borrowing costs                                                                                                                     | 06          |                 | 4,386,857,211     | 1,610,701,997    |
| - Other adjustments                                                                                                                   | 7           |                 | -                 | -                |
| 3. Profit from business operations before changes in working capital.                                                                 | 8           |                 | 49,038,100,703    | 24,307,910,594   |
| - Increase or decrease in accounts receivable                                                                                         | 09          |                 | (32,087,729,063)  | (8,169,442,900)  |
| - Increase or decrease in inventory                                                                                                   | 10          |                 | (10,859,817)      | 36,448,146       |
| - Increases and decreases in liabilities (excluding interest payable and corporate income tax payable)                                | 11          |                 | 10,633,225,347    | 2,087,628,173    |
| - Increase or decrease in deferred expenses.                                                                                          | 12          |                 | (533,014,619)     | (245,796,103)    |
| - Increase or decrease in trading securities                                                                                          | 13          |                 | -                 | -                |
| - Borrowing costs paid                                                                                                                | 14          |                 | (4,386,857,211)   | (1,610,701,997)  |
| - Corporate income tax already paid                                                                                                   | 15          |                 | (5,825,620,567)   | (3,764,505,368)  |
| Other income from business operations                                                                                                 | 16          |                 | -                 | -                |
| - Other expenses for business operations                                                                                              | 17          |                 | -                 | -                |
| Net cash flow from operating activities                                                                                               | 20          |                 | 16,827,244,773    | 12,641,540,545   |
| <b>II. Cash flow from investing activities</b>                                                                                        |             |                 |                   |                  |
| 1. Expenses for purchasing and constructing fixed assets and other long-term assets.                                                  | 21          |                 | (129,689,947,869) | (6,198,886,360)  |
| 2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.                                                 | 22          |                 | 971,181,289       | 7,942,785,664    |
| 3. Money spent on loans and purchasing debt instruments from other entities.                                                          | 23          |                 | (242,006,904,110) | (13,000,000,000) |
| 4. Proceeds from loan repayments and resale of debt instruments from other entities.                                                  | 24          |                 | 239,006,904,110   | -                |
| 5. Funds spent on investment and capital contributions to other entities.                                                             | 25          |                 |                   |                  |
| 6. Recovered investment capital contributed to other entities.                                                                        | 26          |                 |                   |                  |
| 7. Interest income from loans, dividends, and distributed profits.                                                                    | 27          |                 | 3,084,513,179     | 1,397,427,884    |
| Net cash flow from investing activities                                                                                               | 30          |                 | (128,634,253,401) | (9,858,672,812)  |
| <b>III. Cash flow from financing activities</b>                                                                                       |             |                 |                   |                  |
| 1. Proceeds from issuing shares and receiving capital contributions from owners.                                                      | 31          |                 |                   |                  |

|                                                                             |           |  |                        |                       |
|-----------------------------------------------------------------------------|-----------|--|------------------------|-----------------------|
| 2. Payment of capital contributions to owners, repurchase of issued shares. | 32        |  |                        |                       |
| 3. Money received from borrowing                                            | 33        |  | 262,013,432,693        | 40,574,046,221        |
| 4. Loan principal repayment                                                 | 34        |  | (131,542,278,088)      | (30,841,968,246)      |
| 5. Principal repayment of a financial lease                                 | 35        |  |                        |                       |
| 6. Dividends and profits paid to owners                                     | 36        |  | (6,445,489,400)        |                       |
| <b>Net cash flow from financing activities</b>                              | <b>40</b> |  | <b>124,025,665,205</b> | <b>9,732,077,975</b>  |
|                                                                             |           |  |                        |                       |
| <b>Net cash flow during the period (50 = 20+30+40)</b>                      | <b>50</b> |  | <b>12,218,656,577</b>  | <b>12,514,945,708</b> |
|                                                                             |           |  |                        |                       |
| <b>Cash and cash equivalents at the beginning of the period</b>             | <b>60</b> |  | <b>8,760,195,748</b>   | <b>13,235,919,997</b> |
|                                                                             |           |  |                        |                       |
| The impact of changes in foreign exchange rates                             | 61        |  | -                      | -                     |
|                                                                             |           |  |                        |                       |
| <b>Cash and cash equivalents at the end of the period (70 = 50+60+61)</b>   | <b>70</b> |  | <b>20,978,852,325</b>  | <b>25,750,865,705</b> |

Note: For indicators without data, businesses do not need to present them, but they must not re-assign the indicator's "Code".



Pham Dong Duc  
Prepared by



Nguyen Bao Huy  
Chief accountant



Ho Chi Minh City, Sep 30, 2026

Trinh Anh Tuan  
Director

## **TRANSIMEX LOGISTICS CORPORATION**

Address: 2nd Floor - Phu Nhuan Plaza Building, 82 Tran Huy Lieu, Cau Kieu Ward, Ho Chi Minh City, Vietnam

NOTES TO FINANCIAL STATEMENTS FOR THE 3RD QUARTER OF 2026 (continued)

As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

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### **NOTES TO THE FINANCIAL STATEMENTS**

**For the accounting period of the Third quarter of 2026**

#### **I. FEATURE OF OPERATION**

##### **1. Form of equity ownership**

Transimex Logistics Corporation (hereinafter referred to as "the Company") is a joint stock company.

##### **2. Business areas**

The Company's business sector is services.

##### **3. Business lines**

The main business of the Company is: road freight transport; coastal and ocean freight transport; inland waterway freight transport; loading and unloading of goods; storage of goods (except warehousing business); packaging services (except packaging of plant protection drugs).

##### **4. Normal business and production cycle**

Normal business and production cycle of the Company is no more than 12 months

##### **5. Statement of comparability of information on the Financial statements**

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

##### **6. Staff**

At the end of the fiscal year, the Company had 312 employees (the beginning of the year was 275 employees).

#### **II. FISCAL YEAR, CURRENCY UNITS USED IN ACCOUNTING**

##### **1. Fiscal year**

The financial year of the Company commences on 01 January and ends on 31 December annually.

##### **2. Currency used in accounting**

The currency used in the accounting is Vietnam Dong (VND) as most transactions are denominated in VND.

#### **III. APPLIED ACCOUNTING SYSTEM AND POLICY**

##### **1. Applied accounting policy**

The Company applies the Vietnamese Accounting Standards, Vietnamese Accounting Policy for Enterprises issued in accordance with Circular No. 200/2014/TT-BTC dated 22 December

## TRANSIMEX LOGISTICS CORPORATION

Address: 2nd Floor - Phu Nhuan Plaza Building, 82 Tran Huy Lieu, Cau Kieu Ward, Ho Chi Minh City, Vietnam

NOTES TO FINANCIAL STATEMENTS FOR THE 3RD QUARTER OF 2026 (continued)

As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

2014 and circulars guiding the implementation of accounting standards of the Ministry of Finance in preparing and presenting the Financial statements.

### 2. Declaration of compliance with the Accounting System and Policy

Directors ensures that they comply with the requirements of Vietnamese Accounting Standards, Vietnamese Accounting Policy for Enterprises issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 as well as Circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of the Financial statements.

## IV. APPLIED ACCOUNTING POLICIES

### 1. Basis for preparation of Financial statements

Financial statements are prepared on the accruals basis (except for information relating to cash flows).

### 2. Cash and cash equivalents

Cash includes cash and demand deposits. Cash equivalents are short-term investments with a grace period of no more than 03 months from the date of investment and readily convertible into known amounts of cash and there is no risk of being converted into cash at the time of reporting.

### 3. Receivables

Receivable debts are written off at the carrying amount less any bad debt.

The classification of receivables as receivables from customers and other receivables shall be made on the following principles:

- Receivables from customers reflect trade receivables arising from a buying and selling transaction between the Company and the buyer, which is an independent entity of the Company.
- Other receivables reflect non-trade receivables, not related to purchase and sale transactions.

Provision for doubtful debts is established for each doubtful debt based on the age of overdue debts after offsetting with payables (if any) or the expected level of loss that may occur, specifically as follows:

- For overdue receivables:
  - 30% of the value of receivable debts overdue from 06 months to less than 01 year.
  - 50% of the value of receivable debts overdue from 01 month to less than 02 years.
  - 70% of the value of receivable debts overdue from 02 months to less than 03 years.
  - 100% of the value of receivable debts overdue for 03 years or more.
- For receivables not yet overdue but difficult to recover: Based on expected losses for the provision.

Increases and decreases to the provision for doubtful debts required to be made at the end of fiscal year are included in the cost of enterprise management.

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NOTES TO FINANCIAL STATEMENTS FOR THE 3RD QUARTER OF 2026 (continued)

As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

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### **4. Inventory**

Inventories are stated at the lower of historical cost and net realizable value.

Inventories are determined as follows:

- Raw materials, goods: includes purchase costs and other directly related costs incurred in bringing the inventories to their present location and condition.
- Work in progress: includes other directly related costs.

The original cost of inventory is calculated using the Weighted average method and is accounted for on a regular basis.

Net realizable value is the estimated selling price of inventories in the ordinary production and business period minus the estimated costs to complete and the estimated costs necessary for their sale.

Provision for devaluation of inventories is made for each item of inventories whose original cost is greater than the net realizable value. For unfinished services, the provision for discount is calculated for each type of service at a separate price. Increases and decreases to the provision balance as at the end of the fiscal year are recognized in cost of goods sold.

### **5. Prepaid expenses**

Prepaid expenses include expenses actually incurred but are related to the results of production and business activities for many accounting years, including: The Company's prepaid expenses mainly consist of tool and equipment costs and repair costs. These prepaid expenses are amortized over the period of prepayment or the period of time the corresponding economic benefits are generated from these costs.

#### ***Tools***

The tools and equipment put into use are amortized on a straight-line basis over a period of no more than 03 years.

#### ***Repair cost***

One-time repair costs of large value are allocated to expenses using the straight-line method for no more than 03 years.

#### ***Other prepaid expenses***

Other short-term prepaid expenses are allocated to expenses by the straight-line method with an allocation period of no more than 03 years.

### **6. Operating lease assets**

Leases are classified as operating leases where most of the risks and rewards associated with the ownership of the property belonging to the lessor. The cost of an operating lease is recognized as a straight-line method over the term of the lease, regardless of the method of rent payment.

### **7. Tangible fixed assets**

Tangible fixed assets are stated at cost minus accumulated depreciation. The cost of a tangible fixed asset comprises all the costs that the Company pays for the acquisition of the fixed asset

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As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

until the time it is ready for use. Costs incurred after the initial recognition are recognized only if the costs of the fixed asset are likely to increase in the future because of the use of the asset. Costs incurred that do not satisfy the above conditions are recorded as production and business costs in year.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off, and any gain or loss resulting from their disposal is included in the income or expense for the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Depreciation years of fixed assets are as follows:

| <u>Type of fixed assets</u>      | <u>Number of years</u> |
|----------------------------------|------------------------|
| Building & architectonic model   | 05                     |
| Machinery and equipment          | 03 - 05                |
| Means of transport, transmission | 06 - 10                |
| Management equipment, tools      | 04 - 08                |

### 8. Intangible fixed assets

Intangible fixed assets are stated at cost minus accumulated depreciation.

The cost of an intangible fixed asset comprises all the costs that the Company pays for the acquisition of the fixed asset until the time it is ready for use. Expenditures related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period unless they are tied to a specific intangible fixed asset and increase the economic benefits of these assets.

When intangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off, and any gain or loss resulting from their disposal is included in the income or expense for the year.

Intangible fixed assets of the Company only has computer software programs.

Costs associated with computer software programs are not an integral part of the associated hardware being capitalized. The cost of computer software is the entire costs incurred by the Company as of the date of release of the software. Computer software is amortized on a straight-line basis over 03 years.

### 9. Construction in progress

Costs of construction in progress represents the costs directly attributable (including the related interest expense in accordance with the accounting policies of the Company) to the assets under construction, machinery and equipment are being installed for the purpose of production, rental and management as well as the costs associated with the repair of fixed assets in progress. These assets are initially recorded at cost and not amortized.

### 10. Liabilities and accrued expenses

Liabilities and accrued expenses are recognized for future amounts payable in respect of goods and services received. Accrued expenses are recorded based on reasonable estimates of the amount payable.

The classification of payables is payable to supplier, other payables are made on the following principles:

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NOTES TO FINANCIAL STATEMENTS FOR THE 3RD QUARTER OF 2026 (continued)

As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

- Payables to suppliers reflect trade payables arising from purchases of goods, services, assets, and suppliers that are independent of the Company.
- Accrued expenses reflect amounts payable for goods or services received from the supplier or provided to the buyer but not paid due to lack of invoices or incomplete accounting records and documents and payables to employees for leave pay, production and business expenses must be made in advance.
- Other payables reflect non-trade payables, not related to the purchase, sale or supply of goods or services.

Liabilities and accrued expenses are classified as short-term and long-term in the balance sheet based on the remaining period at the end of the fiscal year.

### 11. Equity

#### *Capital contributed by the owner*

Equity contributed by the owner is recognized according to the amount of capital actually contributed by the shareholders.

### 12. Profit distribution

Profit after corporate income tax is distributed to shareholders after setting aside funds according to the Company's Charter. Company as well as the provisions of law and has been approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is considered non-monetary items that are included in the undistributed earnings after tax that may affect cash flows and the ability to pay dividends such as interest on revaluation of assets contributing capital, interest from reassessment of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

### 13. Record revenue and income

#### *Services sale*

Revenue from the provision of services is recognized at the same time as satisfying the following conditions:

- The revenue can be measured reliably. When the contract specifies that the buyer is entitled to return the purchased service under specific conditions, the revenue is only recognized when that particular condition no longer exists and the buyer is not entitled to return the provided service.
- The Company has or will receive economic benefits from that transaction.
- Identify the part of the work completed at the time of reporting.
- Determine the costs incurred for the transaction and the costs of completing such transaction.

Where services are performed over several periods, the revenues recognized during the period are based on the results of the work completed on the balance sheet date.

#### *Interest*

Interest is recognized on the basis of the real time and interest rates periodically.

### 14. Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

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NOTES TO FINANCIAL STATEMENTS FOR THE 3RD QUARTER OF 2026 (continued)

As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

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Borrowing costs are recognized as expenses when incurred. Where borrowing costs are directly attributable to the acquisition, construction or production of an asset that takes a substantial period of time (over 12 months) to get ready for its intended use or sale, borrowing costs are included in the cost of that asset. For a separate loan for the construction of a fixed asset, the investment property is capitalized even if the construction period is less than 12 months. Income arising from the temporary investment of loans is recorded as a decrease in the cost of the related asset.

For general loans which are used for the purpose of construction or production of unfinished capital, the cost of borrowing capitalized shall be determined in terms of the capitalization rate for the weighted average cumulative cost incurred for the investment in capital construction or production of such asset. Capitalization rate is the weighted average interest rate of the outstanding loans during the year, except for separate loans for the purpose of the formation of a particular asset.

### 15. Expenses

Expenses are economic benefits that are recognized at the time of the transaction, or when there is room for doubt in the future regardless of whether the expenses are paid or not.

The expenses and revenues generated by it must be recognized at the same time as appropriate. Where the relevant principle conflicts with the prudence principle, the cost is recognized based on the nature and provisions of the accounting standards to ensure fair and reasonable reflection of the transaction.

### 16. Corporate income tax

Corporate income tax expenses include current income tax and deferred income tax.

#### *Current income tax*

Current income tax is a tax based on taxable income. Taxable income differs from accounting profitability due to the adjustment of temporary differences between renting and accounting, non-deductible expenses as well as taxable income and losses carried forward.

#### *Deferred income tax*

Deferred tax is the amount of corporate income tax payable on temporary differences arising between the carrying amounts of assets and liabilities for financial reporting purposes and basis of income tax calculation. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which these deductible temporary differences can be utilized.

The carrying amount of the deferred tax asset is reviewed on the end of fiscal year and will be reduced to the extent that it is probable that sufficient taxable profits will be available to such part of the assets or all deferred tax assets are used. Deferred corporate income tax assets not yet recognized previously are reclassified at the end of fiscal year and are recognized if it is probable that sufficient taxable profits to be able to utilize unrecognized deferred tax assets.

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As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the liability is settled or the liability is settled on the tax rates based on the effective tax rates applicable at the end of the fiscal year. Deferred tax is recognized in the income statement and is written to owner's equity only when it relates to items charged or credited directly to equity.

Deferred income tax assets and deferred tax liabilities are offset when:

- The Company has the legal right to offset current income tax assets with current income tax payable; and
- The deferred tax assets and deferred tax liabilities relating to corporate income tax are managed by the same tax authority:
  - For the same taxable entity; or
  - The Company intends to pay its current income tax liabilities and current income tax assets on a net basis or to recover assets at the same time as the payment of liabilities in future periods when significant amounts are due of deferred income tax liabilities or deferred tax assets are paid or recovered.

**17. Related parties**

A party is considered a related party if one party has the ability to control the other party or to have significant influence over the other party in the decision making process of the financial and operating policies. Parties are also considered to be related if they are subject to common control or generally significant influence.

In considering the relationship of related parties, the nature of the relationship is more focused than on the legal form.

**V. ADDITIONAL INFORMATION FOR ITEMS IN THE BALANCE SHEET****1. Cash and cash equivalents**

|                  | As of<br>Sep 30, 2026 | As of December<br>31, 2025 |
|------------------|-----------------------|----------------------------|
| Cash             | 38.153.897            | 66.716.816                 |
| Demand deposit   | 20.940.698.428        | 8.693.478.932              |
| Cash equivalents |                       |                            |
| <b>Total</b>     | <b>20.978.852.325</b> | <b>8.760.195.748</b>       |

**2. Short-term receivables from customers**

|                                                  | As of<br>Sep 30, 2026        | As of December<br>31, 2025   |
|--------------------------------------------------|------------------------------|------------------------------|
| <b><i>Receivable from related parties</i></b>    | <b><i>31.556.344.392</i></b> | <b><i>19.828.873.241</i></b> |
| Transimex Corporation                            | 28.472.201.697               | 17.425.867.777               |
| Transimex Hi Tech Park Logistics Company Limited | 711.497.261                  | 732.857.220                  |
| Transimex Port Corporation                       | 1.351.907.324                | 517.451.762                  |
| Transimex Distribution Center Company Limited    |                              | 109.610.944                  |

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NOTES TO FINANCIAL STATEMENTS FOR THE 3RD QUARTER OF 2026 (continued)

As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

|                                                           | As of<br>Sep 30, 2026  | As of December<br>31, 2025 |
|-----------------------------------------------------------|------------------------|----------------------------|
| Nippon Express Vietnam Co., Ltd                           | 368.564.688            | 132.587.820                |
| Vinafreight Joint Stock Company                           | 301.595.764            | 417.607.920                |
| Special Aquatic Products Joint Stock Company              | 132.685.498            | 160.286.200                |
| Transimex Shipping Joint Stock Company                    | -                      | -                          |
| Cholimex Food Joint Stock Company                         | 158.436.000            | 285.202.437                |
| Merufa Joint Stock Company                                | 59.456.160             | 47.401.161                 |
| <b>Receivable from other customers</b>                    | <b>38.517.353.215</b>  | <b>45.240.284.848</b>      |
| Coats Phong Phu Limited Liability Company                 | 11.049.176.225         | 13.879.354.241             |
| Nestle Vietnam Limited                                    | 9.424.886.492          | 13.677.474.782             |
| Other customers                                           | 18.043.290.498         | 17.683.455.825             |
| <b>Total</b>                                              | <b>70.073.697.607</b>  | <b>65.069.158.089</b>      |
| <b>3. Short-term advances to suppliers</b>                |                        |                            |
|                                                           | As of<br>Sep 30, 2026  | As of December<br>31, 2025 |
| Sai Gon Cargo Service Corporation                         | 129.027.804            | 212.070.839                |
| VETC Electronic Toll Collection                           | 1.051.702.318          | 159.051.665                |
| Other customers                                           | 1.128.308.117          | 368.661.168                |
| <b>Total</b>                                              | <b>2.309.038.239</b>   | <b>739.753.672</b>         |
| <b>4. Other receivables</b>                               |                        |                            |
| <b>4a. Other short-term receivables</b>                   |                        |                            |
|                                                           | As of Sep 30, 2026     | As of December<br>31, 2025 |
| Short-term receivables                                    | 27.575.341.423         | 9.533.228.118              |
| Short-term collateral, deposits                           | 463.214.009            | 12.000.000.000.            |
| Advance                                                   | 21.968.858.909         | 10.540.498.035             |
| Other                                                     | -                      | -                          |
| <b>Total</b>                                              | <b>50.007.414.341</b>  | <b>32.073.726.153</b>      |
| <b>4b. Other long-term receivables</b>                    |                        |                            |
| Long term deposits.                                       |                        |                            |
| <b>5. Inventory</b>                                       |                        |                            |
| Raw materials and supplies for transportation activities. |                        |                            |
|                                                           | As of Sep 30, 2026     | As of December<br>31, 2025 |
| Cost of unfinished service                                | 105.073.002.000        | -                          |
| Goods                                                     | -                      | -                          |
| Raw materials and fuels                                   | 338.747.184            | 327.887.367                |
| <b>Total</b>                                              | <b>105.411.749.184</b> | <b>327.887.367</b>         |

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NOTES TO FINANCIAL STATEMENTS FOR THE 3RD QUARTER OF 2026 (continued)

As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

**6. Prepaid expenses****6a. Short-term prepaid expenses**

|                                   | As of<br>Sep 30, 2026 | As of December<br>31, 2025 |
|-----------------------------------|-----------------------|----------------------------|
| Tools                             | 3.582.789.049         | 1.672.128.654              |
| Insurance costs                   | 588.574.738           | 29.075.278                 |
| Other short-term prepaid expenses | 2.499.227.725         | 317.504.488                |
| <b>Total</b>                      | <b>6.670.591.512</b>  | <b>2.018.705.420</b>       |

**6b. Other current assets**

|              |          |          |
|--------------|----------|----------|
|              | -        | -        |
|              | -        | -        |
| <b>Total</b> | <b>-</b> | <b>-</b> |

**6c. Long-term prepaid expenses**

|                                   | As of<br>Sep 30, 2026 | As of December<br>31, 2025 |
|-----------------------------------|-----------------------|----------------------------|
| Office construction costs         | 998.874.525           | 1.531.147.678              |
| Other tools and equipment         | 222.392.936           | 574.707.846                |
| Orther long-term prepaid Expenses | 93.700.872            | 112.327.351                |
| <b>Total</b>                      | <b>1.314.968.333</b>  | <b>2.218.182.875</b>       |

**7. Tangible fixed assets**

|                                                       | Building &<br>architectoni<br>c model | Machinery<br>and<br>equipment | Means of<br>transportation,<br>transmission | Managem<br>ent<br>equipment<br>, tools | Total                  |
|-------------------------------------------------------|---------------------------------------|-------------------------------|---------------------------------------------|----------------------------------------|------------------------|
| <b>Historical<br/>cost</b>                            |                                       |                               |                                             |                                        |                        |
| Balance as at<br>January 1,<br>2026                   | 8,400,700,384                         | 845.007.163                   | 176.307.950.363                             | 949.843.404                            | 186.503.501.314        |
| Buy in the<br>year                                    | -                                     | 610.000.000                   | 26.772.196.597                              | -                                      | 27.382.196.597         |
| Investment in<br>capital<br>construction<br>completed | -                                     | -                             | -                                           | -                                      | (1.177.019.712)        |
| Liquidate,<br>sale                                    | -                                     | -                             | (1.177.019.712)                             | -                                      | -                      |
| <b>Balance as<br/>at Sep 30,<br/>2026</b>             | <b>8,400,700,384</b>                  | <b>1.455.007.163</b>          | <b>201.903.127.248</b>                      | <b>949.843.404</b>                     | <b>212.708.678.199</b> |

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As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

|                                       | <b>Building &amp;<br/>architectonic<br/>model</b> | <b>Machinery<br/>and<br/>equipment</b> | <b>Means of<br/>transport,<br/>transmission</b> | <b>Managemen<br/>t equipment,<br/>tools</b> | <b>Total</b>          |
|---------------------------------------|---------------------------------------------------|----------------------------------------|-------------------------------------------------|---------------------------------------------|-----------------------|
| <b>Depreciation<br/>value</b>         |                                                   |                                        |                                                 |                                             |                       |
| Balance as at<br>January 1,<br>2026   | 2.765.210.084                                     | 817.748.196                            | 72.975.180.791                                  | 536.000.000                                 | 77.094.139.071        |
| Annual<br>depreciation                | 603.802.251                                       | 107.812.548                            | 15.963.601.611                                  | 136.186.686                                 | 16.811.403.366        |
| Liquidate, sale                       | -                                                 | -                                      | (1.177.019.712)                                 | -                                           | (1.177.019.712)       |
| <b>Balance as at<br/>Sep 30, 2026</b> | <b>3.369.012.605</b>                              | <b>925.560.744</b>                     | <b>87.761.762.690</b>                           | <b>672.186.686</b>                          | <b>92.728.522.725</b> |

|                                       |                      |                    |                        |                    |                        |
|---------------------------------------|----------------------|--------------------|------------------------|--------------------|------------------------|
| <b>Residual<br/>value</b>             |                      |                    |                        |                    |                        |
| Balance as at<br>January 1,<br>2026   | 5.635.490.300        | 27.258.967         | 103.332.769.572        | 413.843.404        | 109.409.362.243        |
| <b>Balance as at<br/>Sep 30, 2026</b> | <b>5.031.687.779</b> | <b>529.446.419</b> | <b>114.141.364.558</b> | <b>277.656.718</b> | <b>119.980.155.474</b> |

**8. Intangible fixed assets**

|                                   | <b>Historical cost</b> | <b>Depreciation<br/>value</b> | <b>Residual value</b> |
|-----------------------------------|------------------------|-------------------------------|-----------------------|
| Balance as at January 1, 2026     | 142,250,000            | (124.437.474)                 | 17.812.526            |
| Buy in the year                   | -                      | -                             | -                     |
| Annual depreciation               | -                      | (17.812.526)                  | -                     |
| <b>Balance as at Sep 30, 2026</b> | <b>142,250,000</b>     | <b>(142,250,000)</b>          |                       |

**9. Work in progress**

|                                 | <b>Balance as at<br/>January 1,<br/>2026</b> | <b>Increase</b> | <b>Decrease</b>  | <b>Balance as at<br/>Sep 30, 2026</b> |
|---------------------------------|----------------------------------------------|-----------------|------------------|---------------------------------------|
| Capital<br>construction<br>cost | 7.080.079.323                                | 124.747.003.149 | (26.626.090.097) | 105.200.992.375                       |

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NOTES TO FINANCIAL STATEMENTS FOR THE 3RD QUARTER OF 2026 (continued)

As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

|              |                      |                        |                         |                        |
|--------------|----------------------|------------------------|-------------------------|------------------------|
| <b>Total</b> | <b>7.080.079.323</b> | <b>124.747.003.149</b> | <b>(26.626.090.097)</b> | <b>105.200.992.375</b> |
|--------------|----------------------|------------------------|-------------------------|------------------------|

**10. Payables to short-term sellers**

|                                                                                   | As of<br>Sep 30, 2026  | As of December<br>31, 2025 |
|-----------------------------------------------------------------------------------|------------------------|----------------------------|
| <b><i>Payable to related parties</i></b>                                          | <b>27.420.859.077</b>  | <b>25.139.744.900</b>      |
| Transimex Corporation                                                             |                        |                            |
| - Purchase fixed assets at original price                                         | 15.962.751.781         | 15.962.751.781             |
| - VAT on purchase of fixed assets                                                 | 1.350.810.991          | 1.350.810.991              |
| - Buy service                                                                     | 575.716.620            | 503.834.378                |
| Transimex Hi Tech Park Logistics Company Limited                                  | 9.498.554.861          | 6.634.105.160              |
| Transimex Port Corporation                                                        |                        |                            |
| Transimex Property Company Limited                                                | 26.754.531             | 235.506.819                |
| Vinafreight Joint Stock Company                                                   | 1.880.295              | 2.083.819                  |
| Transimex Shipping Joint Stock Company                                            |                        | 394.643.651                |
| Merufa Joint Stock Company                                                        | 4.390.000              | 15.832.842                 |
| <b><i>Payables to other suppliers</i></b>                                         | <b>116.759.034.114</b> | <b>19.949.745.738</b>      |
| Lien Son Logistics Company Limited                                                |                        | 3.707.513.404              |
| Branch of Thu Duc Trading Import Export Joint Stock Company – Phu Huu Gas Station | 2.511.928.725          | 2.856.994.947              |
| Minh Nhi Investment Company Limited                                               | 76.338.831             | 3.570.384.651              |
| Other suppliers                                                                   | 14.170.766.558         | 9.814.852.736              |
| <b>Total</b>                                                                      | <b>44.180.004.302</b>  | <b>45.089.490.638</b>      |

The Company has no outstanding overdue payable debtors.

**11. Taxes and payable to state budget**

|                      | Balance as at<br>January 1,<br>2026 | Increase              | Decrease                | Balance as at<br>Sep 30, 2026 |
|----------------------|-------------------------------------|-----------------------|-------------------------|-------------------------------|
| VAT                  | 518.092.640                         | 12.746.977.134        | (10.714.134.234)        | 2.550.935.540                 |
| Corporate income tax | 5.773.496.723                       | 6.575.485.745         | (5.825.620.567)         | 6.523.361.901                 |
| Personal income tax  | 349.234.624                         | 904.377.387           | (996.188.148)           | 257.423.863                   |
| Other taxes          | -                                   |                       |                         | -                             |
| <b>Total</b>         | <b>6.640.823.987</b>                | <b>20.226.840.266</b> | <b>(17.535.942.949)</b> | <b>9.331.721.304</b>          |

***Value added tax***

The Company pays value added tax by the deduction method. Value Added Tax rates are as follows:

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- Export processing zone freight forwarding services 0%
- Domestic freight forwarding service 8%

**Corporate income tax**

The Company must pay corporate income tax on taxable income at a rate of 20%.

Corporate income tax payable in the year is calculated as follows:

|                                                                                                                | <b>Quarter 3.2026</b> | <b>Quarter 3.2025</b> |
|----------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| Gross accounting profit before tax                                                                             | 10.112.583.323        | 8.652.927.200         |
| Adjustments to increase or decrease the accounting profit to determine profit subject to corporate income tax: |                       |                       |
| - Increasing adjusted                                                                                          | 342.208.237           | 192.347.423           |
| - Decreasing adjustments                                                                                       | -                     | -                     |
| Taxable income                                                                                                 | 10.454.791.560        | 8.845.274.623         |
| Loss of previous years is transferred                                                                          | -                     | -                     |
| Taxable income                                                                                                 | 10.454.791.560        | 8.845.274.623         |
| Corporate income tax rate                                                                                      | 20%                   | 20%                   |
| <b>Corporate income tax payable</b>                                                                            | <b>2.090.958.312</b>  | <b>1.769.054.925</b>  |
| <b>Corporate income tax exemption and reduction <sup>(i)</sup></b>                                             |                       |                       |
| <b>Corporate income tax payable</b>                                                                            | <b>2.090.958.312</b>  | <b>1.769.054.925</b>  |

(i)

The determination of corporate income tax payable by the Company is based on the current tax regulations. However, these regulations vary from time to time and tax regulations for many types of transactions can be explained in different ways. As a result, the amount of tax presented in the Financial statements is subject to change when the tax authorities check.

**Other taxes**

The Company shall declare and pay according to regulations.

**12. Payables to employees**

Salaries and other income still payable to employees.

**13. Short-term expenses**

|                                                    | <b>As of<br/>Sep 30, 2026</b> | <b>As of December<br/>31, 2026</b> |
|----------------------------------------------------|-------------------------------|------------------------------------|
| <b>Pay for other organizations and individuals</b> |                               |                                    |
| Other short-term payable expenses                  | 17.336.505.846                | 13.253.846.400                     |
| <b>Total</b>                                       | <b>17.336.505.846</b>         | <b>13.253.846.400</b>              |

**14. Other short term payables**

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NOTES TO FINANCIAL STATEMENTS FOR THE 3RD QUARTER OF 2026 (continued)

As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

|                                                                                       | As of<br>Sep 30, 2026 | As of December<br>31, 2025 |
|---------------------------------------------------------------------------------------|-----------------------|----------------------------|
| Trade union funding and Social insurance,<br>Health insurance, Unemployment insurance | 800.162.872           | 119.050.000                |
| Dividends, Profits payable                                                            |                       | 139.314.300                |
| Short-term deposits received                                                          | 1.544.204.868         | 490.000.000                |
| Amounts payable to employees                                                          |                       | 377.105.814                |
| Other                                                                                 | 586.239.800           |                            |
| <b>Total</b>                                                                          | <b>2.930.607.540</b>  | <b>1.125.470.114</b>       |

The Company has no other overdue unpaid liabilities.

**15. Borrowings****15a. Short-term borrowings**

Loan from Transimex Corporation - parent company to supplement working capital with interest rate of 7%/year, loan term of 12 months.

Details of short-term loans and finance leases incurred during the year are as follows:

|                                              | Balance as at<br>January 1,<br>2026 | Loan amount<br>incurred during<br>the year | Amount paid in<br>the year | Reclassificatio<br>n | Balance as at<br>Sep 30, 2026 |
|----------------------------------------------|-------------------------------------|--------------------------------------------|----------------------------|----------------------|-------------------------------|
| Shinghan<br>Bank Short<br>Term Loan          | 19.040.184.359                      | 80.649.027.138                             | (68.222.049.304)           | -                    | 31.467.162.193                |
| Viecombank<br>Short Term<br>Loan             | 16.050.847.465                      | 68.144.405.555                             | (59.829.318.609)           |                      | 24.365.934.411                |
| Long-term<br>loan due to<br>Shinghan<br>Bank | 4.665.500.000                       | -                                          |                            |                      | 4.665.500.000                 |
| <b>Total</b>                                 | <b>39.756.531.824</b>               | <b>148.793.432.693</b>                     | <b>(128.051.367.913)</b>   |                      | <b>60.498.596.604</b>         |

**15b. Long-term loans**

|                                                        | Balance as at<br>January 1, 2026 | Loan amount incurred<br>during the year | Amount paid in<br>the year | Reclassification | Balance as at<br>Sep 30, 2026 |
|--------------------------------------------------------|----------------------------------|-----------------------------------------|----------------------------|------------------|-------------------------------|
| Shinghan Bank                                          | 17.687.000.000                   | 13.220.000.000                          | (3.490.910.175)            | -                | 27.416.089.825                |
| AIA Vietnam<br>Life<br>Insurance<br>Limited<br>Company |                                  | 100.000.000.000                         |                            |                  | 100.000.000.000               |
| <b>Total</b>                                           | <b>17.687.000.000</b>            | <b>113.220.000.000</b>                  | <b>(3.490.910.175)</b>     | -                | <b>127.416.089.825</b>        |

Details of arisen loans and long-term financial lease liabilities in the year are as follows:

**16. Welfare and Reward Fund**

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As at Sep 30, 2026 and for the 3rd Quarter ending on the same date

|              | Balance as at<br>January 1, 2026 | Increased by<br>deduction from<br>profit | Expenditure of the<br>year | Balance as at<br>Sep 30, 2026 |
|--------------|----------------------------------|------------------------------------------|----------------------------|-------------------------------|
| Bonus fund   |                                  |                                          |                            | -                             |
| <b>Total</b> |                                  |                                          |                            | -                             |

## 17. Equity

### 17a. Comparative table of changes in equity

|                                              | Charter<br>capital     | Surplus<br>equity    | Bond<br>conversion<br>option | Retained<br>earnings  | Total                  |
|----------------------------------------------|------------------------|----------------------|------------------------------|-----------------------|------------------------|
| Opening balance in the<br>previous year      | 92.078.420.000         | 6.818.927.000        | -                            | 36.396.787.252        | 135.294.134.252        |
| Capital increase from<br>profits             | -                      | -                    | -                            | -                     | -                      |
| Opening balance in this<br>year              | -                      | -                    | -                            | -                     | -                      |
| Provisions for funds in<br>the previous year | -                      | -                    | -                            | -                     | -                      |
| Dividends paid in the<br>previous year       | -                      | -                    | -                            | (18.415.684.000)      | (18.415.684.000)       |
| Profit in the previous<br>year               | -                      | -                    | -                            | 24.302.995.689        | 24.302.995.689         |
| <b>Balance as at December<br/>31, 2025</b>   | <b>92.078.420.000</b>  | <b>6.818.927.000</b> | <b>-</b>                     | <b>42.284.098.941</b> | <b>141.181.445.941</b> |
| Opening balance in this<br>year              | 92.078.420.000         | 6,818,927,000        | -                            | 42.284.098.941        | 141.181.445.941        |
| Capital increase from<br>bond conversion     | -                      | -                    | -                            | -                     | -                      |
| Pay dividends in shares                      | 11.969.060.000         | -                    | -                            | (11.969.060.000)      | -                      |
| Dividends this year                          | -                      | -                    | -                            | (6.445.489.400)       | (6.445.489.400)        |
| Remaining profit this year                   | -                      | -                    | -                            | 25.456.003.758        | 25.456.003.758         |
| <b>Balance as at Sep 30,<br/>2026</b>        | <b>104.047.480.000</b> | <b>6,818,927,000</b> | <b>-</b>                     | <b>49.325.553.299</b> | <b>160.191.960.299</b> |

### 17b. Details of the capital contribution of the owner

|                       | As of Sep 30, 2026     | As of December<br>31, 2025 |
|-----------------------|------------------------|----------------------------|
| Transimex Corporation | 85.624.788.370         | 75,774,149,000             |
| Other shareholders    | 18.422.691.630         | 16,304,271,000             |
| <b>Total</b>          | <b>104.047.480.000</b> | <b>92,078,420,000</b>      |

## 18. Off-Balance Sheet Items

### Bad debts written off

|                               | As of Sep 30,<br>2026 | As of<br>December 31,<br>2025 | Cause of deletion                  |
|-------------------------------|-----------------------|-------------------------------|------------------------------------|
| Dai Thien Son Company Limited | 98,740,000            | 98,740,000                    | The company has<br>been dissolved. |

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***Bad debts written off***

|                                                           | As of Sep 30,<br>2026 | As of<br>December 31,<br>2025 | Cause of deletion               |
|-----------------------------------------------------------|-----------------------|-------------------------------|---------------------------------|
| Your Idea Company Limited                                 | 281,896,460           | 281,896,460                   | The company has been dissolved. |
| Duc Hai Transport and Logistics Company Limited           | 22,937,060            | 22,937,060                    | The company has been dissolved. |
| Khanh Van Transport and Logistics Trading Company Limited | 267,710,000           | 267,710,000                   | The company has been dissolved. |
| <b>Total</b>                                              | <b>671,283,520</b>    | <b>671,283,520</b>            |                                 |

**VI. ADDITIONAL INFORMATION FOR ITEMS REPRESENTED IN INCOME STATEMENT**

|                                              |                       |                       |
|----------------------------------------------|-----------------------|-----------------------|
| <b>1. Gross sale</b>                         | <b>Quarter 3.2026</b> | <b>Quarter 3.2025</b> |
|                                              | 95.100.036.975        | 76.061.433.022        |
| <b>2. Cost of goods</b>                      | <b>Quarter 3.2026</b> | <b>Quarter 3.2025</b> |
|                                              | 76.703.970.537        | 60.512.920.063        |
| <b>3. Income from financial activities</b>   | <b>Quarter 3.2026</b> | <b>Quarter 3.2025</b> |
| Interest on demand deposits.                 | 1.474.100.324         | 703.452.085           |
| <b>4. Expenses from financial activities</b> | <b>Quarter 3.2026</b> | <b>Quarter 3.2025</b> |
|                                              | 1.721.729.316         | 739.815.177394        |
| <b>5. Selling expenses</b>                   | <b>Quarter 3.2026</b> | <b>Quarter 3.2025</b> |
|                                              | 459.604.411           | 516.857.288           |
| <b>6. Administration Expenses</b>            | <b>Quarter 3.2026</b> | <b>Quarter 3.2025</b> |
| Expenses for employees                       | 3.120.856.919         | 2.865.027.655         |
| Cost of office supplies                      | 523.451.986           | 454.066.291           |
| Fixed asset depreciation                     | 207,205,005           | 207,205,005           |
| Office and yard rental costs                 | 1.757.546.689         | 1.712.662.982         |
| Outside purchasing services cost- Postage    | 714.146.470           | 759.315.056           |
| Other costs                                  | 1.253.042.611         | 1.121.315.272         |

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| <b>Total</b>                                                                                                                                                              | <b>7.576.249.712</b>  | <b>7.119.592.261</b>  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>7. Earnings per share</b>                                                                                                                                              |                       |                       |
| <b>7a. Basic/diluted earnings per share</b>                                                                                                                               |                       |                       |
|                                                                                                                                                                           | <b>Quarter 3.2026</b> | <b>Quarter 3.2025</b> |
| Profit after corporate income tax                                                                                                                                         | <b>8.021.625.011</b>  | <b>6.883.872.275</b>  |
| <i>Deduction of reward and welfare funds</i>                                                                                                                              | -                     | -                     |
| Basic/diluted earnings per share                                                                                                                                          |                       |                       |
| Weighted average number of common shares outstanding during the year                                                                                                      | 10.404.748            | 9,207,842             |
| <b>Basic/diluted earnings per share</b>                                                                                                                                   | <b>771</b>            | <b>748</b>            |
| <b>7b. Other information</b>                                                                                                                                              |                       |                       |
| There have been no transactions in common shares or potential common shares between the end of the financial year and the date of issuance of these Financial Statements. |                       |                       |
| <b>8. Cost of production and business by factor</b>                                                                                                                       |                       |                       |
|                                                                                                                                                                           | <b>Quarter 3.2026</b> | <b>Quarter 3.2025</b> |
| Cost of raw materials and materials                                                                                                                                       | 22.023.539.631        | 11.731.654.164        |
| Labor costs                                                                                                                                                               | 20.017.245.798        | 14.397.501.105        |
| Fixed asset depreciation                                                                                                                                                  | 5.749.907.862         | 5.140.036.569         |
| Outside purchasing services cost                                                                                                                                          | 35.236.484.347        | 35.242.005.214        |
| Other costs                                                                                                                                                               | 1.253.042.611         | 1.121.315.272         |
| <b>Total</b>                                                                                                                                                              | <b>84.280.220.249</b> | <b>67.632.512.324</b> |

**VII. OTHER INFORMATION****1. Transactions and balances with related parties**

Related parties of the Company include: key management members, individuals involved with key management members and other related parties.

**1a. Transactions and balances with key management members and related individuals with key management members**

Key management members include: BOD members and Executive Board members (Director and Chief Accountant). The individuals involved with the key management members are close members of the key management family members.

*Transactions with key management members and related individuals with key management members*

The Company does not generate any sales and offers of services and other transactions with key management personnel and individuals with key management members.

*Debt with key management members and related individuals with key management members*

The Company has no debt to its key management members and related individuals with key management members.

*Income of key management members*

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Key management members' income this year ..... VND (last year ..... VND)

### 1b. Transactions and balances with other related parties

Other parties to the Company include:

| Other related parties                                                | Relationship   |
|----------------------------------------------------------------------|----------------|
| Transimex Corporation                                                | Parent company |
| Transimex Property Company Limited                                   | Group Company  |
| Transimex Distribution Center Company Limited                        | Group Company  |
| Transimex Hi Tech Park Logistics Company Limited                     | Group Company  |
| Vinafreight Joint Stock Company                                      | Group Company  |
| Vinh Loc Logistics Corporation                                       | Group Company  |
| Nippon Express Vietnam Co., Ltd                                      | Group Company  |
| Hai An Container Transport Company Limited                           | Group Company  |
| Cho Lon Investment and Import Export Corporation                     | Group Company  |
| Marine Supply and Engineering Service Joint Stock Company (MAC)      | Group Company  |
| The Van Cargos and Foreign Trade Logistics Joint Stock Company (VNT) | Group Company  |
| Transportation and Trading Services Joint Stock Company (TJC)        | Group Company  |
| Vinh Loc Industrial Parks Power Joint Stock Company                  | Group Company  |
| Vina Trans Da Nang                                                   | Group Company  |
| Mipec Port Corporation                                               | Group Company  |
| Hai An Transport and Stevedoring Joint Stock Company                 | Group Company  |
| Vina Investment Joint Stock Company                                  | Group Company  |
| Toan Viet Investment Corporation                                     | Group Company  |
| Haneco Export Import Joint Stock Company                             | Group Company  |

The price of goods and services provided to other parties is the agreed price announced by the Company. Purchases of goods and services from other related parties shall be made at a prevailing market price.

#### Debt with other related parties

Debts to other related parties are presented in notes V.2, V.4, V.10 and V.15.

The receivables of other related parties are unsecured and will be paid in cash. No doubtful receivables are required for receivables from other related parties.

### 2. Events occurring after the end of the fiscal year

There are no material events that occur after the end of the fiscal year that require adjustment of figures or disclosures in the Financial Statements.

Ho Chi Minh City, Sep 30, 2026

**Pham Dong Duc**  
Prepared by

**Nguyen Bao Huy**  
Chief Accountant



**Trinh Anh Tuan**  
Director

