

**CÔNG TY CP VIMC LOGISTICS**

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

Số: 43 /VLG-CBTT

Hà Nội, ngày 20 tháng 10 năm 2025

## **CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH**

**Kính gửi:** - Ủy ban Chứng khoán Nhà nước  
- Sở Giao dịch chứng khoán Hà Nội

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần VIMC Logistics thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 02 năm 2025, như sau:

### **1. Tên tổ chức: CÔNG TY CỔ PHẦN VIMC LOGISTICS**

- Mã chứng khoán: VLG

- Trụ sở chính: Phòng 806, tòa nhà Ocean Park, số 1 Đào Duy Anh, phường Kim Liên, thành phố Hà Nội, Việt Nam.

- Điện thoại: 04-35772047/48

Fax: 04-35772046

- Email: [info@vimclogistics.vn](mailto:info@vimclogistics.vn)

Website: [vimclogistics.com.vn](http://vimclogistics.com.vn)

### **2. Nội dung Công bố thông tin:**

- BCTC quý 3 năm 2025

BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

☒

BCTC hợp nhất (TCNY có công ty con);

☐

BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)

☐

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được kiểm toán năm 2025):

Có

☐

Không

☐

Văn bản giải trình trong trường hợp tích có:

Có ☐  
Không ☐

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2025):

Có ☐  
Không ☐

Văn bản giải trình trong trường hợp tích có:

Có ☐  
Không ☐

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

Có ☐  
Không ☐

Văn bản giải trình trong trường hợp tích có:

Có ☒  
Không ☐

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại:

Có ☐  
Không ☐

Văn bản giải trình trong trường hợp tích có:

Có ☒  
Không ☐

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 20/10/2025 tại đường dẫn: [vimclogistics.com.vn](http://vimclogistics.com.vn)

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố.

Tài liệu đính kèm:

- BCTC Quý 3/2025,
- Văn bản giải trình

NGƯỜI ĐƯỢC ỦY QUYỀN CBTT



Vũ Thị Thanh Nhân





NO: 178/VLG-TCKT

Hanoi, October 17<sup>th</sup>, 2025

Explanation: Explanation of the variance in  
profit of Quarter 3/2025 Financial Statements

Dear: - Hanoi Stock Exchange

1- Company name: VIMC LOGISTICS JOINT STOCK COMPANY

2- Stock code: VLG

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

4- Phone number: 024-35772047/48

Fax: 024-35772046

5- Explanation of fluctuations in business results on the Financial Statements of Quarter 3/2025 compared to the Financial Statements of Quarter 3/2024 is as follows:

Unit: VND

Indicator	Quarter III/2025	Quarter III/2024	Difference
(1)	(2)	(3)	(4) = (2) – (3)
Net Profit After Tax	2,234,772,311	13,875,548,792	(11,640,776,481)

Net Profit After Tax on the Financial Statements of Quarter 3/2025 decreased by VND 11,641 million compared to of Quarter 3/2025 due to the following main reasons:

- Gross profit from sales and service provision increased by 1,373 million VND
- Financial profit decreased by 396 million VND
- Business management expenses decreased by 666 million VND
- Other profits decreased by 16,180 million VND
- CIT expenses decreased by 2,896 million VND

In Quarter 3/2025, Gross sales of merchandise and services reached VND 104,904 million (*higher than the same period in Quarter 3/2024 of VND 62,926 million*), Gross profit from sales of merchandise and services reached 3,164 billion VND (*higher than the same period in Quarter 3/2024 of VND 1,373 billion*), mainly due to the increase in the production of goods and services, as well as the increase in revenue from collecting and paying on behalf of customers.



Financial profit decreased by 396 million VND due to higher financial revenue from deposit activities at credit institutions.

Other profits of Quarter 3/2025 reached VND 263 million, while other profits from the liquidation of fixed assets and project refunds of Quarter 3/2024 reached VND 16,443 million.

VIMC Logistics Joint Stock Company would like to explain.

**Where to receive**

- *As above,*
- *Filed / For filing.*



**Dinh Thi Viet Ha**





VIETNAM MARITIME CORPORATION  
VIMC LOGISTICS JOINT STOCK COMPANY

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# FINANCIAL STATEMENT

## QUARTER III OF 2025

*Hanoi, 15 October 2025*



**VIMC LOGISTICS JOINT STOCK COMPANY**

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam

**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

Form: B01 - DN

(Promulgated with Circular 200/2014/TT-BTC, 22 Dec 2014 by the Ministry of Finance)

**BALANCE SHEET**  
**As at 30 September 2025**

Items	Code	Note	Closing Balance	Opening Balance
<b>A- CURRENT ASSETS</b>	<b>100</b>		<b>225,863,242,977</b>	<b>164,800,586,261</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>3</b>	<b>27,777,550,846</b>	<b>22,293,825,286</b>
1. Cash	111		27,777,550,846	17,293,825,286
2. Cash and cash equivalents	112		-	5,000,000,000
<b>II. Short-term financial investments</b>	<b>120</b>		<b>14,000,000,000</b>	<b>35,000,000,000</b>
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities	122		-	-
3. Held-to-maturity investments	123		14,000,000,000	35,000,000,000
<b>III. Short-term receivables</b>	<b>130</b>		<b>168,325,113,118</b>	<b>94,210,723,233</b>
1. Short-term trade receivables	131	4	126,078,565,599	72,483,568,552
2. Short-term repayments to suppliers	132	5	3,083,714,406	1,053,019,892
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	6	50,999,849,874	33,640,283,226
7. Short-term allowances for doubtful debts	137	7	(11,837,016,761)	(12,966,148,437)
8. Shortage of assets awaiting resolution	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>-</b>	<b>-</b>
1. Inventories	141		-	-
2. Allowances for decline in value of inventories	149		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>15,760,579,013</b>	<b>13,296,037,742</b>
1. Short-term prepaid expenses	151	8	318,217,681	245,527,512
2. Deductible VAT	152		15,409,201,878	13,017,350,776
3. Taxes and other receivables from government budget	153	14	33,159,454	33,159,454
4. Government bonds purchased for resale	154		-	-
5. Other current assets	155		-	-
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>63,332,202,859</b>	<b>64,972,726,023</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>11,861,700,000</b>	<b>10,061,700,000</b>
1. Long-term trade receivables	211		-	-
2. Long-term repayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216	6	11,861,700,000	10,061,700,000
7. Long-term allowances for doubtful debts	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>37,729,591,808</b>	<b>40,948,698,263</b>
<b>1. Tangible fixed assets</b>	<b>221</b>	<b>9</b>	<b>37,729,591,808</b>	<b>40,948,698,263</b>
- Historical costs	222		117,006,958,245	121,326,468,007
- Accumulated depreciation	223		(79,277,366,437)	(80,377,769,744)
<b>2. Finance lease fixed assets</b>	<b>224</b>		<b>-</b>	<b>-</b>
- Historical costs	225		-	-
- Accumulated depreciation	226		-	-



<b>3. Intangible fixed assets</b>	<b>227</b>		-	-
- Historical costs	<b>228</b>		-	-
- Accumulated depreciation	<b>229</b>		-	-
<b>III. Investment properties</b>	<b>230</b>		-	-
- Historical costs	<b>231</b>		-	-
- Accumulated depreciation	<b>232</b>		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>1,241,512,034</b>	<b>1,241,512,034</b>
1. Long-term work in progress	<b>241</b>		-	-
2. Construction in progress	<b>242</b>	10	1,241,512,034	1,241,512,034
<b>V. Long-term investments</b>	<b>250</b>	11	<b>11,432,820,000</b>	<b>11,432,820,000</b>
1. Investments in subsidiaries	<b>251</b>		-	-
2. Investments in joint ventures and associates	<b>252</b>		11,432,820,000	11,432,820,000
3. Investments in equity of other entities	<b>253</b>		1,000,000,000	1,000,000,000
4. Allowances for long-term investments	<b>254</b>		(1,000,000,000)	(1,000,000,000)
5. Held to maturity investments	<b>255</b>		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>1,066,579,017</b>	<b>1,287,995,726</b>
1. Long-term prepaid expenses	<b>261</b>	8	1,066,579,017	1,287,995,726
2. Deferred income tax assets	<b>262</b>		-	-
3. Long-term equipment and spare parts for replacement	<b>263</b>		-	-
4. Other long-term assets	<b>268</b>		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>289,195,445,836</b>	<b>229,773,312,284</b>
<b>C. LIABILITIES</b>	<b>300</b>		<b>122,227,464,903</b>	<b>52,444,286,717</b>
<b>I. Short-term liabilities</b>	<b>310</b>		<b>122,227,464,903</b>	<b>52,444,286,717</b>
1. Short-term trade payables	<b>311</b>	12	95,969,989,860	37,386,312,095
2. Short-term prepayments from customers	<b>312</b>	13	191,478,000	49,000,000
3. Taxes and other payables to government budget	<b>313</b>	14	1,189,196,102	4,464,687,173
4. Payables to employees	<b>314</b>		1,204,205,853	2,175,876,101
5. Short-term accrued expenses	<b>315</b>	15	4,073,484,464	1,349,609,567
6. Short-term intra-company payables	<b>316</b>		-	-
7. Payables under schedule of construction contract	<b>317</b>		-	-
8. Short-term unearned revenues	<b>318</b>		-	96,000,000
9. Other short-term payments	<b>319</b>	16	19,007,005,777	6,922,801,781
10. Short-term borrowings and finance lease liabilities	<b>320</b>		-	-
11. Short-term provisions	<b>321</b>		-	-
12. Bonus and welfare fund	<b>322</b>		592,104,847	-
13. Price stabilization fund	<b>323</b>		-	-
14. Government bonds purchased for resale	<b>324</b>		-	-
<b>II. Long-term liabilities</b>	<b>330</b>		-	-
1. Long-term trade payables	<b>331</b>		-	-
2. Long-term repayments from customers	<b>332</b>		-	-
3. Long-term accrued expenses	<b>333</b>		-	-
4. Intra-company payables for operating capital received	<b>334</b>		-	-
5. Long-term intra-company payables	<b>335</b>		-	-
6. Long-term unearned revenues	<b>336</b>		-	-
7. Other long-term payables	<b>337</b>		-	-
8. Long-term borrowings and finance lease liabilities	<b>338</b>		-	-
9. Convertible bonds	<b>339</b>		-	-
10. Preference shares	<b>340</b>		-	-
11. Deferred income tax payables	<b>341</b>		-	-
12. Long-term provisions	<b>342</b>		-	-
13. Science and technology development fund	<b>343</b>		-	-



<b>D- OWNER'S EQUITY</b>	<b>400</b>		<b>166,967,980,933</b>	<b>177,329,025,567</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>17</b>	<b>166,967,980,933</b>	<b>177,329,025,567</b>
1. Contributed capital	<b>411</b>		142,121,300,000	142,121,300,000
- Ordinary shares with voting rights	<b>411a</b>		142,121,300,000	142,121,300,000
- Preference shares	<b>411b</b>		-	-
2. Capital surplus	<b>412</b>		-	-
3. Conversion options on convertible bonds	<b>413</b>		-	-
4. Other capital	<b>414</b>		-	-
5. Treasury shares	<b>415</b>		(500,000,000)	(500,000,000)
6. Differences upon asset revaluation	<b>416</b>		-	-
7. Exchange rate differences	<b>417</b>		-	-
8. Development and investment funds	<b>418</b>		19,693,185,321	19,693,185,321
9. Enterprise reorganization assistance fund	<b>419</b>		-	-
10. Other equity funds	<b>420</b>		-	-
11. Retained earnings	<b>421</b>		5,653,495,612	16,014,540,246
- Retained earnings brought forward	<b>421a</b>		-	(12,510,568,250)
- Retained earnings for the current period	<b>421b</b>		5,653,495,612	28,525,108,496
12. Capital expenditure funds	<b>422</b>		-	-
13. Non-Controlling Interest	<b>429</b>		-	-
<b>II. Funding sources and other funds</b>	<b>430</b>		-	-
1. Funding sources	<b>431</b>		-	-
2. Funds used for fixed asset acquisition	<b>432</b>		-	-
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>289,195,445,836</b>	<b>229,773,312,284</b>

Prepared on 15 October 2025

Prepared by



Vu Doan Tuyet Ngan

Chief Accountant



Tran Thi Loan

General Director



Dinh Thi Viet Ha

# VINC LOGISTICS JOINT STOCK COMPANY

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam

## INTERIM FINANCIAL REPORT

Third quarter of the fiscal year ended 31 December 2025

# Form B02-DN

(Promulgated with Circular 200/2014/TT-BTC, 22 Dec 2014 by the Ministry of Finance)

## INTERIM PROFIT AND LOSS STATEMENT (Full form)

The third quarter of the fiscal year ends on 31 December 2025

ITEMS		Code	Note	Quarter III/2025	Quarter III/2024	Unit: VND	
						Accumulated from the beginning of the year to the end of this quarter	Last year
1.	Gross sales of merchandise and services	01	19	104,903,972,541	41,977,528,911	267,727,225,931	116,540,964,207
2.	Revenue deductions	02		-	-	-	-
3.	Net sales of merchandise and services	10		104,903,972,541	41,977,528,911	267,727,225,931	116,540,964,207
4.	Cost of goods sold	11	20	101,739,553,238	40,186,283,502	258,214,565,924	111,401,172,747
5.	Gross profit from sales of merchandise and services	20		3,164,419,303	1,791,245,409	9,512,660,007	5,139,791,460
6.	Financial income	21	21	445,560,865	878,914,947	1,558,999,408	1,264,869,648
7.	Financial expenses	22	22	7,016,426	44,111,832	23,600,030	77,691,015
	- In which: Interest expense	23		-	-	-	-
8.	Selling expenses	25		-	-	-	-
9.	General and administrative expenses	26	23	1,198,123,805	1,864,069,602	4,498,655,593	5,525,528,232
10.	Net profits from operating activities	30		2,404,839,937	761,978,922	6,549,403,792	801,441,861
11.	Other income	31	24	282,809,814	16,462,944,022	332,095,814	37,785,884,281
12.	Other expenses	32	25	20,000,000	20,000,000	20,000,000	122,113,172
13.	Profit from other activities	40		262,809,814	16,442,944,022	312,095,814	37,663,771,109
14.	Net profit before tax	50		2,667,649,751	17,204,922,944	6,861,499,606	38,465,212,970
15.	Current corporate income tax expense	51	26	432,877,440	3,329,374,152	1,208,003,994	6,130,977,574
16.	Deferred corporate income tax expenses	52		-	-	-	-
17.	Net profit after tax	60		2,234,772,311	13,875,548,792	5,653,495,612	32,334,235,396
18.	Basic earnings per share	70	27	158	980	399	2,283

Prepared by

*[Signature]*

Vu Doan Tuyet Ngan

Chief Accountant

*[Signature]*

Tran Thi Loan

Prepared on 15 October 2025

General Director



Dinh Thi Viet Ha



**VIMC LOGISTICS JOINT STOCK COMPANY**

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam

**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

Form B03-DN

(Promulgated with Circular 200/2014/TT-BTC, 22 Dec 2014 by the Ministry of Finance)

**CASH FLOW STATEMENT FOR THE INTERIM PERIOD**

(According to the indirect method)

The third quarter of the fiscal year ends on 31 December 2025

Unit: VND

Items	Codes	Note	Accumulated from the beginning of the year to the end of this quarter	
			This Year	Last year
<b>I. Cash flows from operating activities</b>				
1. Profit before tax	01		6,861,499,606	38,465,212,970
2. Adjustments for:			223,592,700	(34,389,010,080)
- Depreciation and amortization	02	9	3,219,106,455	4,629,660,336
- Provisions	03		(1,129,131,676)	(109,734,947)
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(18,046,548)	39,091,840
- Gains (losses) on investing activities	05		(1,848,335,531)	(38,948,027,309)
- Interest expense	06			
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	08		7,085,092,306	4,076,202,890
- Increase (decrease) in receivables	09		(77,700,319,016)	(32,931,062,237)
- Increase (decrease) in inventories	10		-	-
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		61,422,118,550	(1,849,895,241)
- Increase (decrease) in prepaid expenses	12		148,726,540	(227,865,480)
- Increase (decrease) in trading securities	13		-	-
- Interest paid	14		-	-
- Enterprise income tax paid	15		(4,695,361,955)	
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(4,092,731,399)	(3,398,247)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>(17,832,474,974)</b>	<b>(30,936,018,315)</b>
<b>II. Cash flows from investing activities</b>				
1. Purchase or construction of fixed assets and other long-term assets	21			
2. Proceeds from disposals of fixed assets and other long-term assets	22		332,095,814	71,989,351,852
3. Loans and purchase of debt instruments from other entities	23		(61,000,000,000)	(30,000,000,000)
4. Collection of loans and repurchase of debt instruments of other entities	24		82,000,000,000	-
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		2,039,449,420	1,226,170,806
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>23,371,545,234</b>	<b>43,215,522,658</b>



**VIMC LOGISTICS JOINT STOCK COMPANY**

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam

**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

Form B03-DN

(Promulgated with Circular 200/2014/TT-BTC, 22 Dec 2014 by the Ministry of Finance)

**CASH FLOW STATEMENT FOR THE INTERIM PERIOD (CONTINUED)**

(According to the indirect method)

The third quarter of the fiscal year ends on 31 December 2025

Unit: VND

Accumulated from the beginning of the year to the end of this quarter


Items	Codes	Note	This Year	Last year
<b>III. Cash flows from financing activities</b>				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayments of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment of borrowings	34		-	-
5. Repayment of obligations under finance leased	35		-	-
6. Dividends or profits paid to owners	36		(94,070,000)	(2,685,706,000)
<i>Net cash flows from financial activities</i>	40		<u>(94,070,000)</u>	<u>(2,685,706,000)</u>
<b>Net cash flows during the period</b>	50		5,445,000,260	9,593,798,343
<b>Cash and cash equivalents at the beginning of the period</b>	60		22,293,825,286	13,649,104,395
<b>Effect from changing foreign exchange rate</b>	61		38,725,300	(65,758,886)
<b>Cash and cash equivalents at the end of the period</b>	70	3	<u>27,777,550,846</u>	<u>23,177,143,852</u>

Prepared by



Vu Doan Tuyet Ngan

Chief Accountant



Tran Thi Loan

Prepared on 15 October 2025

General Director



Dinh Thi Viet Ha

## **EXPLANATORY NOTE TO THE MID-YEAR FINANCIAL STATEMENTS**

### **Third quarter of the fiscal year ended 31 December 2025**

#### **1 OPERATING FEATURES**

##### **Forms of capital ownership**

VIMC Logistics Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company.

##### **Business Areas**

The Company's business field is services and trade.

##### **Business Scope**

The Company's main business activities are: Import and export of goods, trade brokerage, trading agent, consignment of goods; Multimodal transport; transportation of goods, containers, oversized and overweight goods by road, railway, sea.

##### **Normal production and business cycle**

The Company's normal production and business cycle is not more than 12 months.

##### **Company Structure**

###### **Affiliates**

The company invests in two companies:

- Vinalines Honda Logistics Vietnam Co., Ltd. is headquartered at P209, 2nd Floor, Ocean Park Building, No. 1 Dao Duy Anh, Phuong Mai Ward, Dong Da District, Hanoi City. The main business activities of the associated company are leasing warehouses, storing goods and other supporting services related to transportation activities. At the end of the accounting period, the Company's contributed capital ratio in this associated company was 22.12%, the ratio of voting rights and the percentage of ownership was equivalent to the ratio of contributed capital.

- Vinalines Hoa Lac Logistics Joint Stock Company is headquartered at Hoa Lac Hi-Tech Park, Km29 Thang Long Boulevard, Thach Hoa Commune, Thach That, Hanoi. The main business activities of the associated company are leasing warehouses, storing goods and other supporting services related to transportation activities. At the end of the accounting period, the Company's capital contribution ratio at this associated company is 36%, the ratio of voting rights and ownership is equivalent to the ratio of contributed capital.

###### **Affiliated units**

<b>Unit Name</b>	<b>Address</b>
Branch of VIMC Logistics Joint Stock Company in Hai Phong	Room 801, 8th Floor, Akashi Building, No. 10 Lot 2A, Cat Bi Airport Urban Area, Le Hong Phong Street, Ngo Quyen Ward, Hai Phong City, Vietnam
Branch of VIMC Logistics Joint Stock Company in Quang Ninh	Group 1, Area 6b, Ha Long Ward, Quang Ninh Province, Vietnam
Branch of VIMC Logistics Joint Stock Company in Ho Chi Minh City	134 Ly Phuc Man, Tan Thuan Ward, Ho Chi Minh City, Vietnam
Branch of VIMC Logistics Joint Stock Company in Lao Cai	Lot F9-F10, Dong Pho Moi Industrial Park, Lao Cai Ward, Lao Cai Province, Vietnam
Representative Office of VIMC Logistics Joint Stock Company in Mong Cai City – Quang Ninh Province	No. 24 Le Hong Phong Street, Mong Cai 1 Ward, Quang Ninh Province, Vietnam



**Statement of Comparability of Information on Financial Statements**

The corresponding figures of the previous period are comparable with those of this period..

**Employee**

At the end of the accounting period, the Company had 122 employees working.

**2. ACCOUNTING REGIMES AND POLICIES APPLICABLE AT THE COMPANY****2.1. Accounting periods, monetary units used in accounting**

The Company's annual accounting period according to the calendar year starts from 01/01 and ends on 31/12 every year.

The accompanying financial statements are expressed in Vietnam Dong (VND)

**2.2. Applicable accounting standards and regimes***Applicable accounting regime*

The Company applies the Corporate Accounting regime issued under Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC.

*Declaration of Compliance with Accounting Standards and Accounting Regimes*

The Company has applied the Vietnam Accounting Standards and guiding documents issued by the State. The financial statements shall be prepared and presented in accordance with all provisions of each standard and circular guiding the implementation of the current corporate accounting standards and regimes.

**2.3. Basis for preparation of Interim financial statements**

The Interim financial statements are presented on the historical cost convention.

The Company's Interim financial statements are prepared on the basis of summarizing operations and transactions arising and are recorded in accounting books at dependent accounting member units and at the Company's Office.

In the Company's Interim financial statements, internal transactions and internal balances related to assets, capital sources and internal receivables and payables have been excluded.

**2.4. Financial instruments***Initial Recognition***Financial assets**

The Company's financial assets include money, client receivables and other receivables. At the time of initial recognition, financial assets are determined according to the purchase price/issuance cost plus other expenses directly related to the purchase and issuance of such financial assets.

**Financial liabilities**

The Company's financial liabilities include loans, seller payables and other payables, expenses payable. At the time of initial recognition, financial liabilities are determined according to the issuance price plus expenses directly related to the issuance of such financial liabilities.

*The following values were initially recorded*

Currently, there are no specific regulations on the re-evaluation of financial instruments after initial recognition.

**2.5. Operations in foreign currencies**

Transactions in foreign currencies in the accounting period shall be converted into Vietnam dong at the actual exchange rate on the transaction date. This actual exchange rate is determined according to the following principles:

- When buying and selling foreign currency: means the exchange rate specified in the foreign currency purchase and sale contract between the Company and the commercial bank;



- When recording receivables: is the purchase rate of the commercial bank where the Company designates the customer to pay at the time the transaction arises;
- When recording liabilities: is the selling rate of the commercial bank where the Company is expected to transact at the time the transaction arises;
- When purchasing assets or making immediate payments in foreign currencies: is the purchase rate of the commercial bank where the Company makes the payment.

The actual exchange rate when revaluing monetary items of foreign currency origin at the time of making the Interim financial statements shall be determined on the following principles:

- For items classified as assets: apply the foreign currency purchase rate of the commercial bank where the Company regularly conducts transactions;
- For foreign currency deposits: the purchase rate of the bank where the Company opens the foreign currency account shall be applied;
- For items classified as liabilities: the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions shall be applied

All actual exchange rate differences arising in the period and differences due to the revaluation of the balance of monetary items of foreign currency origin at the end of the period shall be accounted into the results of business activities of the accounting period.

## **2.6. Money**

Money includes cash at the fund, demand bank deposits.

## **2.7. Financial investments**

*Investments in affiliated companies are initially recorded on the books at the cost of the book. After initial recognition, the value of these investments is determined according to the original price minus the provision for depreciation of the investment.*

*Investments contributed to capital in other units include: investments in capital instruments of other units that do not have control, co-control or have a significant influence on the investee. The initial book value of these investments is determined by the original price. After initial recognition, the value of these investments is determined according to the original price minus the provision for depreciation of the investment.*

*Provisions for depreciation of investments shall be made at the end of the specific period as follows:*

- For investments in associated companies: Provisions for investment price reduction shall be made when the investee incurs losses, based on the financial statements of the associated company at the time of setting up the provision.
- For investments held for a long time (not classified as business securities) and do not have a significant impact on the investee: the investment is not reasonably valued at the time of reporting, the provision shall be made based on the financial statements at the time of setting aside the provision of the investee.

## **2.8. Receivables**

Receivables are monitored in detail according to the receivable term, receivables, types of receivable currency, and other factors according to the Company's management needs. Receivables are classified as short-term and long-term on the separate Interim financial statements based on the remaining term of the receivables at the reporting date.

Provision for doubtful debts is made by the Company for overdue receivable debts stated in economic contracts, contractual commitments or debt commitments, which the enterprise has claimed many times but has not yet paid. If the debt is recovered, the determination of the overdue period of the receivable debt is determined on the basis of the principal repayment period according to the original purchase and



sale contract, regardless of the debt extension between the parties; or for receivable debts that are not yet due for payment but the debtor has fallen into bankruptcy or is undergoing procedures for dissolution, is missing, absconded and is reverted when the debt is recovered.

**2.9. Tangible Fixed Assets**

Tangible fixed assets are initially recorded at the historical cost. In the course of use, tangible fixed assets are recorded at historical cost, accumulated wear and tear and residual value.

Depreciation of fixed assets is deducted by the straight-line method with the depreciation time estimated as follows:

- Building & Architectonic model	10 - 25 years
- Equipment & machine	03 - 20 years
- Transportation & transmit instrument	06 - 10 years
- Instrument & tools for management	03 - 08 years

**2.10. Construction in progress**

Construction in progress include fixed assets that are being procured and built but have not yet been completed at the end of the accounting period and are recorded at the original price. This cost includes the costs of construction, installation of machinery and equipment and other direct costs.

**2.11. Lease of operations**

Operating lease is a type of leasing of fixed assets in which most of the risks and benefits associated with the ownership of the asset belong to the lessor. Payments in the form of operating leases shall be accounted in the report of business results by the straight-line method based on the operating lease term.

**2.12. Prepaid expenses**

Expenses incurred related to the results of production and business activities of many accounting periods shall be accounted into prepaid expenses for gradual allocation to the results of business activities in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to production and business expenses in each accounting period shall be based on the nature and extent of each type of expense in order to select reasonable allocation methods and criteria.

The types of prepaid expenses of the Company include:

- Tools and instruments include assets held by the Company for use in the normal course of business, with the historical cost of each asset being less than VND 30 million and therefore not eligible to be recognized as fixed assets according to current regulations. The historical cost of tools and tools is allocated according to the straight-line method for a period from 12 months to 36 months.
- Other prepaid expenses shall be recorded at historical cost and allocated according to the straight-line method during the useful period from 06 to 36 months.

**2.13. Liabilities**

Payables are tracked according to the payable term, payables, payable currency and other factors according to the Company's management needs. Payables are classified into short-term and long-term on the separate Interim financial statements based on the remaining term of the payables at the reporting date.

**2.14. Loans**

Loans are tracked according to each lender, each loan contract and the payable term of the loans.

**2.15. Borrowing costs**

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly related to the investment, construction, or production of



qualifying assets, which are capitalized as part of the asset's value when the conditions prescribed in Vietnamese Accounting Standard (VAS) No. 16 "Borrowing Costs" are met. Additionally, for specific loans used for the construction of fixed assets or investment properties, interest expenses are capitalized even if the construction period is less than 12 months.

#### **2.16. Accrued Expenses**

Amounts payable for goods and services that have been received from the seller or provided to the buyer in the reporting period but have not yet been paid and other payables such as interest expenses, discount expenses,... are recorded in production and business expenses of the reporting period.

The recording of accrued expenses in production and business expenses in the period shall be carried out on the principle of appropriateness between revenue and expenses incurred in the period. The accrued expenses will be finalized with the actual expenses incurred. The difference between the amount deducted in advance and the actual cost is refunded.

#### **2.17. Equity**

The owner's investment capital is recorded according to the owner's actual capital contribution.

Treasury shares are shares issued by the Company and repurchased by the Company, these shares are not canceled and will be reissued again within the period prescribed by the law on securities. Treasury shares are recorded at the actual value of the redemption and presented on the Balance Sheet as a recording of a decrease in the owner's invested capital. The cost price of treasury shares when reissued or used to pay dividends, bonuses, etc. calculated according to the weighted average method.

Retained earnings reflects the business results (profit and loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. Retained earnings may be distributed to investors based on the capital contribution ratio after being approved by the Board of Directors and after setting aside funds in accordance with the Company's Charter and the provisions of Vietnamese law.

The Company shall set up the following funds from the Company's net profit after corporate income tax at the request of the Board of Directors and approved by shareholders at the Annual General Meeting of Shareholders:

- Development Investment Fund: This fund is set aside to serve the expansion of the Company's operations or in-depth investment.
- Welfare and reward fund and Executive Board Reward Fund: This fund is set aside to reward and encourage materially, bring common benefits and improve the welfare of employees and is presented as a payable on the Interim Balance Sheet.

Dividends payable to shareholders are recorded as payable on the Company's Interim balance sheet after the notice of dividend distribution by the Board of Directors of the Company and the closing date of the right to receive dividends by the Vietnam Securities Depository.

#### **2.18. Revenue**

##### *Revenue from service provision*

Revenue from provision of services shall be recognized when the following conditions are satisfied at the same time:

- The revenue can be measured reliably;
- It is possible to obtain economic benefits from sales of services;
- Percentage of completion of services at the balance sheet date can be measured
- Costs incurred in respect of rendering of services and costs incurred to completion of rendering of services can be measured. The completed part of the service provision work is determined according to the completed work evaluation method.

The portion of service work completed is determined using the percentage-of-completion method.

##### *Revenue from financial activities*



Revenues arising from interest and other revenues from financial activities shall be recognized when the following two (2) conditions are satisfied at the same time:

- It is probable that economic benefits will flow to the transaction;
- The revenue can be measured reliably

Dividends and profits are recorded when the Company is entitled to receive dividends or is entitled to receive profits from capital contribution.

#### **2.19. Cost of goods sold**

The cost of goods sold in the period is recorded in accordance with the revenue generated in the period and ensures compliance with the prudential principle. Cases of loss of materials and goods in excess of norms, expenses in excess of normal norms, and lost inventories after deducting the responsibilities of related collectives and individuals,... are fully and promptly recorded in the cost of goods sold in the period.

#### **2.20. Financial expenses**

Expenses recorded in financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing expenses;;
- Losses incurred when selling foreign currencies, exchange rate losses, etc.

The above amounts are recorded according to the total amount incurred in the period, not offset against the revenue from financial activities.

#### **2.21. Corporate Income Tax**

##### **a) Current CIT expenses**

The current CIT expense is determined on the basis of taxable income in the period and the CIT rate in the current accounting period.

##### **b. CIT rates of the current period**

The company is entitled to apply the CIT rate of 20% for production and business activities with income subject to CIT for the accounting period from 1 January 2025 to 30 September 2025.

#### **2.22. Basic earnings per share**

Basic earnings per share is calculated by dividing the profit or after-tax loss allocated to shareholders owning ordinary shares of the Company (after adjusting for the establishment of the Reward Fund, Welfare Fund and the Reward Fund of the Executive Board) by the weighted average number of outstanding ordinary shares in the period.

#### **2.23. Related Parties**

Parties are considered relevant if they have control or have significant influence over the other party in decision-making on financial and operational policies. The Company's stakeholders include:

- Businesses that directly or indirectly through one or more intermediaries control the Company or are under the control of, or share control with, the Company, including the parent company, subsidiaries and associated companies;
- Individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management personnel of the Company, close family members of these individuals;
- Enterprises in which the above-mentioned individuals directly or indirectly hold an important part of the voting rights or have a significant influence on these enterprises.

In reviewing each relationship of the stakeholders for the preparation and presentation of the Interim Financial Statements, the Company pays attention to the nature of the relationship rather than the legal form of such relationships.

**VIMC Logistics Joint Stock Company**

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 INTERIM FINANCIAL REPORT  
 Third quarter of the fiscal year ended 31 December 2025

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**3. CASH AND CASH EQUIVALENTS**

	Closing Balance	Opening Balance
	VND	VND
Cash	154,931,791	57,871,944
Demand bank deposit	27,622,619,055	17,235,953,342
Cash and cash equivalents		5,000,000,000
<b>Total</b>	<b>27,777,550,846</b>	<b>22,293,825,286</b>

**4. SHORT-TERM TRADE RECEIVABLES**

	Closing Balance	Opening Balance
	VND	VND
<b>a. Accounts receivable from customers, detailed by customers with significant balances.</b>	<b>125,225,985,738</b>	<b>71,041,758,711</b>
Ningming Youxin import and export trading co, LTD	6,306,666,191	5,498,897,330
Billion Industrial (Viet Nam) Co.,Ltd	8,045,274,802	16,519,008,420
Ngan Ha Technology and Technical Company Limited	3,449,770,394	5,022,258,780
Branch Of Song Da 11 Joint Stock Company In Hai Phong	1,655,172,784	4,421,487,400
Ha Long Internation Transport Joint Stock Company	48,567,317,248	8,455,741,947
Trung Nguyên Wood Co., Ltd.	7,543,236,000	1,742,580,000
RQ Technology Electronics Vietnam Co., Ltd.	13,476,940,079	-
Other clients	36,181,608,240	29,381,784,834
<b>b. Accounts receivable from customers who are related parties.</b>	<b>852,579,861</b>	<b>1,441,809,841</b>
Vinalines Honda Logistics Vietnam Company Limited	611,523,861	1,134,779,341
Quy Nhon Port Joint Stock Company	-	307,030,500
Vietnam Maritime Development Joint Stock Company	200,556,000	-
CaiLan Port Investment Joint Stock Company	40,500,000	-
<b>Total</b>	<b>126,078,565,599</b>	<b>72,483,568,552</b>

**5. SHORT-TERM REPAYMENTS TO SUPPLIERS**

	Closing Balance	Opening Balance
	VND	VND
<b>a. Repayments to suppliers</b>	<b>3,083,714,406</b>	<b>1,053,019,892</b>
Cosco Shipping Lines (Vietnam) Company Limited in Hai Phong	554,587,655	-
Hai Long Trading And Logistics Service Company Limited	800,000,000	800,000,000
STQ Technology Co., Ltd.	486,110,280	-
Tan Khoa Thinh Transport Trading and Service Co., Ltd.	414,000,000	-
Other suppliers	829,016,471	253,019,892
<b>b. Prepayments to related parties</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>3,083,714,406</b>	<b>1,053,019,892</b>



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**INTERIM FINANCIAL REPORT**  
 Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**

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**6. OTHER RECEIVABLES**

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
<b>a. Other short-term receivables</b>	<b>50,999,849,874</b>		<b>33,640,283,226</b>	-
Receivables from employees for advance payments	7,377,016,238	-	2,421,562,303	-
Deposits and escrow	1,230,970,420	-	1,834,341,620	-
Receivables from term deposits interest	305,364,383	-	828,574,086	-
Receivables for revenue not yet invoiced	6,396,505,594	-	668,353,417	-
Reimbursable Expenses	19,381,228,917	-	8,731,867,898	-
Receivables from the reward and welfare fund	-	-	2,850,052,317	-
Receivables from Ha Long City Land Development Centre	15,979,840,000	-	15,979,840,000	-
Other short-term receivables	328,924,322	-	325,691,585	-
<b>b. Other long-term receivables</b>	<b>11,861,700,000</b>		<b>10,061,700,000</b>	-
Long-term deposits and escrow	11,861,700,000	-	10,061,700,000	-
<b>Total</b>	<b>62,861,549,874</b>	-	<b>43,701,983,226</b>	-
<b>c. Of which: Other receivables are from related parties.</b>	<b>324,126,585</b>	-	<b>324,126,585</b>	-
Vinalines Hoa Lac Logistics Joint Stock Company	324,126,585	-	324,126,585	-

**7. BAD DEBTS**

	Closing Balance		Opening Balance	
	Cost price	Recoverable value	Cost price	Recoverable value
	VND	VND	VND	VND
<b>a. Related parties</b>	-	-	-	-
<b>b. Other parties</b>	<b>12,026,016,761</b>	<b>189,000,000</b>	<b>13,456,148,437</b>	<b>490,000,000</b>
Viet Laos Plastic Manufacturing And Trading Co., LTD	1,588,520,832	-	1,588,520,832	-
Bảo Minh Import-Export Services Limited Liability Company	215,000,000	-	215,000,000	-
Mechanics Mining Joint Stock Company	263,740,000	-	263,740,000	-
Trung Vu Investment And Trading Company Limited	30,607,000	-	30,607,000	-
Nosco Shipyard Joint Stock Company	245,805,831	-	245,805,831	-
Hong Ngoc Company Limited	2,001,321,106	-	2,051,321,106	-
Jo Bounmy Group Co.,LTD	2,363,669,961	-	3,399,669,961	-
Long Tien Service Trading Company Limited	94,000,000	-	94,000,000	-
Truong An Phat Transport Delivery Service Trading Company	27,844,100	-	37,844,100	-
Hoang Long Service And Trading Investment Co., Ltd	267,525,000	-	317,525,000	-
Vinasea Global Logistics Company Limited	2,802,477,831	-	2,563,709,507	-
Other parties	2,125,505,100	189,000,000	2,648,405,100	490,000,000
<b>Total</b>	<b>12,026,016,761</b>	<b>189,000,000</b>	<b>13,456,148,437</b>	<b>490,000,000</b>

**8. PREPAID EXPENSES**

	Closing Balance	Opening Balance
	VND	VND
<b>a. Short-term</b>	<b>318,217,681</b>	<b>245,527,512</b>
Transportation vehicle insurance costs, GPS costs	138,684,675	186,282,512
Other costs	179,533,006	59,245,000
<b>b. Long-term</b>	<b>1,066,579,017</b>	<b>1,287,995,726</b>
Tools and equipment costs	1,066,579,017	1,287,995,726
<b>Total</b>	<b>1,384,796,698</b>	<b>1,533,523,238</b>

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**9. INCREASE AND DECREASE OF TANGIBLE FIXED ASSETS**

	Building & Architectonic model	Equipment & machine	Transportation & transmit instrument	Instrument & tools for management	Total
	VND	VND	VND	VND	VND
<b>Original cost</b>					
Beginning balance	59,823,613,764	30,275,074,096	29,819,657,244	1,408,122,903	121,326,468,007
Purchases during the year	-	-	-	-	-
Disposal, sale	-	-	(4,319,509,762)	-	(4,319,509,762)
<b>Closing Balance</b>	<b>59,823,613,764</b>	<b>30,275,074,096</b>	<b>25,500,147,482</b>	<b>1,408,122,903</b>	<b>117,006,958,245</b>
<b>Cumulative depreciation value</b>					
Beginning balance	29,817,837,829	20,880,219,970	28,271,589,042	1,408,122,903	80,377,769,744
Increase during the year	1,951,873,335	1,059,274,431	207,958,689	-	3,219,106,455
- Depreciation	1,951,873,335	1,059,274,431	207,958,689	-	3,219,106,455
Decrease during the year	-	-	(4,319,509,762)	-	(4,319,509,762)
- Disposal, sale	-	-	(4,319,509,762)	-	(4,319,509,762)
<b>Closing Balance</b>	<b>31,769,711,164</b>	<b>21,939,494,401</b>	<b>24,160,037,969</b>	<b>1,408,122,903</b>	<b>79,277,366,437</b>
<b>Remaining value</b>					
Beginning balance	30,005,775,935	9,394,854,126	1,548,068,202	-	40,948,698,263
<b>Closing Balance</b>	<b>28,053,902,600</b>	<b>8,335,579,695</b>	<b>1,340,109,513</b>	<b>-</b>	<b>37,729,591,808</b>

**10. CONSTRUCTION IN PROGRESS**

	Closing Balance	Opening Balance
	VND	VND
- Expansion of Lao Cai Inland Container Depot (ICD) Project	1,241,512,034	1,241,512,034
<b>Total</b>	<b>1,241,512,034</b>	<b>1,241,512,034</b>



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INTERIM FINANCIAL REPORT

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22 Dec 2014 by the Ministry of Finance

Third quarter of the fiscal year ended 31 December 2025

**11. LONG-TERM FINANCIAL INVESTMENT**

	Closing Balance		Voting rights ratio	Opening Balance		Voting rights ratio
	Cost price	Provision		Cost price	Provision	
	VND	VND	%	VND	VND	%
<i>Investments in joint ventures and associates</i>						
Vinalines Honda Logistics Vietnam Company Limited (1)	11,432,820,000	-		11,432,820,000	-	
Vinalines Hoa Lac Logistics Joint Stock Company (2)	6,032,820,000	-	22.12%	6,032,820,000	-	22.12%
	5,400,000,000	-	36.00%	5,400,000,000	-	36.00%
<i>Investments in equity of other entities</i>	1,000,000,000	(1,000,000,000)		1,000,000,000	(1,000,000,000)	
Northeast Vinalines Joint Stock Company (3)	1,000,000,000	(1,000,000,000)	5.00%	1,000,000,000	(1,000,000,000)	5.00%
<b>Total</b>	<b>12,432,820,000</b>	<b>(1,000,000,000)</b>		<b>12,432,820,000</b>	<b>(1,000,000,000)</b>	

**General Information**

- (1) According to the Enterprise Registration Certificate No. 0105899472 dated 5 April 2017, issued by the Hanoi Department of Planning and Investment, the Company has fully contributed capital of VND 6,032,820,000 to Vinalines Honda Logistics Vietnam Co., Ltd., equivalent to 22.12% of its charter capital.
- (2) According to the Enterprise Registration Certificate No. 0108265682 dated 9 May 2018, issued by the Hanoi Department of Planning and Investment, the Company has fully contributed capital of VND 5,400,000,000 to Vinalines Hoa Lac Logistics Joint Stock Company, equivalent to 36% of its charter capital.
- (3) According to the Business Registration and Tax Registration Certificate No. 5701299002 dated 26 October 2009, issued by the Quang Ninh Department of Planning and Investment, the Company has fully contributed capital of VND 1,000,000,000 to Vinalines Dong Bac Joint Stock Company, equivalent to 5% of its charter capital.

**Fair value**

The Company has not determined the fair value of these investments due to the lack of specific guidance on fair value determination.

**VIMC Logistics Joint Stock Company**

Address: Room 806, Ocean Park Building, 01 Dao Duy  
 Anh Street, Kim Lien Ward, Hanoi, Vietnam  
 INTERIM FINANCIAL REPORT  
 Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**

Promulgated with Circular  
 200/2014/TT-BTC, 22 Dec 2014  
 by the Ministry of Finance

**12. SHORT-TERM TRADE PAYABLES**

	Closing Balance		Opening Balance	
	Value	Amount payable	Giá trị	Amount payable
	VND	VND	VND	VND
<i>Accounts payable to unrelated parties</i>	<b>88,811,665,211</b>	<b>88,811,665,211</b>	<b>32,484,954,666</b>	<b>32,484,954,666</b>
Thang Loi Company Limited	188,676,000	188,676,000	171,817,000	171,817,000
Han Trang Import Export Trading Services Transport Company Limited	1,192,006,000	1,192,006,000	3,406,205,800	3,406,205,800
T&C Joint Stock Company	7,639,591,000	7,639,591,000	4,781,389,800	4,781,389,800
TPS Import Export And Trading Transport Company Limited	967,700,000	967,700,000	1,618,080,000	1,618,080,000
VNO Import Export Services Trading Company Limited	38,106,796,730	38,106,796,730	2,210,507,280	2,210,507,280
Sơn Thành HOLDINGS Joint Stock Company	10,644,594,480	10,644,594,480	1,156,464,000	1,156,464,000
KVN Logistics Joint Stock Company	5,495,820,000	5,495,820,000	-	-
Other suppliers	24,576,481,001	24,576,481,001	19,140,490,786	19,140,490,786
<i>Accounts payable to related parties</i>	<b>7,158,324,649</b>	<b>7,158,324,649</b>	<b>4,901,357,429</b>	<b>4,901,357,429</b>
Vietnam Maritime Corporation	8,316,000	8,316,000	575,626,800	575,626,800
Branch Of Vietnam Marine Corporation - Jsc - VIMC Hai Phong Warehousing Company	3,417,340,004	3,417,340,004	3,287,450,049	3,287,450,049
Nghệ Tĩnh Port Joint Stock Company	376,808,555	376,808,555	-	-
Vietnam Maritime Development Joint Stock Company	3,355,860,090	3,355,860,090	1,038,280,580	1,038,280,580
<b>Total</b>	<b>95,969,989,860</b>	<b>95,969,989,860</b>	<b>37,386,312,095</b>	<b>37,386,312,095</b>

**13. SHORT-TERM PREPAYMENTS FROM CUSTOMERS**

	Closing Balance	Opening Balance
	VND	VND
<b>a.Short-term prepayments from customers</b>	<b>191,478,000</b>	<b>49,000,000</b>
Hải Hà Vietnam Industrial Park Co., Ltd.	129,978,000	-
TTO SAI GON Co., Ltd.	12,500,000	-
Other customers	49,000,000	49,000,000
<b>b. Short-term advance payments from related parties</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>191,478,000</b>	<b>49,000,000</b>



**VIMC Logistics Joint Stock Company**

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam

**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**Promulgated with Circular 200/2014/TT-BTC, 22  
Dec 2014 by the Ministry of Finance**14. TAXES AND OTHER PAYABLES TO GOVERNMENT BUDGET**

	Beginning balance		Amount incurred during the period		Closing balance	
	Receivables	Payables	Amount payable during the period	Amount actually paid during the period	Receivables	Payables
	VND	VND	VND	VND	VND	VND
VAT on domestic sales	33,159,454	745,384	15,716,991,328	15,717,736,712	33,159,454	-
Corporate income tax	-	4,460,361,955	1,208,003,994	4,695,361,955	-	973,003,994
Personal income tax	-	3,579,834	293,791,696	277,904,815	-	19,466,715
Property tax, land rental tax	-	-	196,725,393	-	-	196,725,393
Other taxes	-	-	7,000,000	7,000,000	-	-
<b>Total</b>	<b>33,159,454</b>	<b>4,464,687,173</b>	<b>17,422,512,411</b>	<b>20,698,003,482</b>	<b>33,159,454</b>	<b>1,189,196,102</b>

**VIMC Logistics Joint Stock Company**

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam

**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**

Promulgated with Circular 200/2014/TT-BTC, 22 Dec 2014 by the Ministry of Finance

**15. SHORT-TERM ACCRUED EXPENSES**

	<u>Closing Balance</u>	<u>Opening Balance</u>
	VND	VND
Accrued expenses payable	4,073,484,464	1,349,609,567
<b>Total</b>	<b>4,073,484,464</b>	<b>1,349,609,567</b>

**16. OTHER SHORT-TERM PAYABLES**

	<u>Closing Balance</u>	<u>Opening Balance</u>
	VND	VND
<b>Details by content</b>		
Trade union funds	61,023,973	56,004,105
Social insurance	193,314,010	-
Dividends, profits payable	14,702,970,462	3,467,336,462
Received margin or deposits, wagers	91,439,312	30,000,000
Payable to Happy Land Viet Nhat Company Limited	202,053,000	202,053,000
Payable to Quang Ninh National Housing Organization Company Limited	3,000,000,000	3,000,000,000
Other short-term payables	756,205,020	167,408,214
<b>Total</b>	<b>19,007,005,777</b>	<b>6,922,801,781</b>

<b>Including: Payables to related parties</b>	<b>6,689,296,000</b>	-
Vietnam Maritime Corporation - JSC	6,449,296,000	-
Quang Ninh Port Joint Stock Company	80,000,000	-
Hai Phong Port Joint Stock Company	160,000,000	-



**VIMC Logistics Joint Stock Company**

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward, Hanoi, Vietnam

**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**

Promulgated with Circular 200/2014/TT-BTC, 22 Dec 2014 by the Ministry of Finance

**17. OWNER'S EQUITY****a) Comparison table of fluctuations of equity**

	Contributed capital	Treasury shares	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND
<b>Beginning balance of the previous period</b>	<b>142,121,300,000</b>	<b>(500,000,000)</b>	<b>19,693,185,321</b>	<b>(12,510,568,250)</b>	<b>148,803,917,071</b>
Profit/(Loss) for the previous period	-	-	-	32,334,235,396	32,334,235,396
Dividend distribution	-	-	-	-	-
Provision for funds	-	-	-	-	-
<b>Ending balance of the previous period</b>	<b>142,121,300,000</b>	<b>(500,000,000)</b>	<b>19,693,185,321</b>	<b>19,823,667,146</b>	<b>181,138,152,467</b>
<b>Beginning balance of the current period</b>	<b>142,121,300,000</b>	<b>(500,000,000)</b>	<b>19,693,185,321</b>	<b>16,014,540,246</b>	<b>177,329,025,567</b>
Profit/(Loss) for the current period	-	-	-	5,653,495,612	5,653,495,612
Establishing a reward and welfare fund.				(4,383,471,746)	(4,383,471,746)
Establish a bonus fund for managers.				(301,364,500)	(301,364,500)
Pay dividends.				(11,329,704,000)	(11,329,704,000)
<b>Ending balance of the current period</b>	<b>142,121,300,000</b>	<b>(500,000,000)</b>	<b>19,693,185,321</b>	<b>5,653,495,612</b>	<b>166,967,980,933</b>

**VIMC Logistics Joint Stock Company**

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward Hanoi, Vietnam

**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**

Promulgated with Circular 200/2014/TT-BTC, 22 Dec 2014 by the Ministry of Finance

**b) Details of owner's equity contribution**

	<u>Closing Balance</u>	<u>Opening Balance</u>
	VND	VND
Vietnam Maritime Corporation	80,616,200,000	80,616,200,000
Other shareholders	61,505,100,000	61,505,100,000
<b>Total</b>	<b>142,121,300,000</b>	<b>142,121,300,000</b>

**c) Transactions related to capital with the owners**

	Cumulative from the beginning of the year to the end of this period.	
	<u>This year</u>	<u>Last year</u>
	VND	VND
<b>Owner's equity investment</b>		
- Equity contribution at the beginning of the year	142,121,300,000	142,121,300,000
- Equity contribution at the end of the period	142,121,300,000	142,121,300,000
<b>Dividends, profits</b>	-	-
- Dividends, profits payable at the beginning of the year	3,467,336,462	6,197,992,462
- Dividends, profits payable during the period	14,702,970,462	-
- Dividends and profits paid in cash	94,070,000	2,685,706,000
<b>Ending balance</b>	<b>18,076,236,924</b>	<b>3,512,286,462</b>

**d) Shares**

	<u>Closing Balance</u>	<u>Opening Balance</u>
	VND	VND
Number of shares registered for issuance	14,212,130	14,212,130
Number of shares issued/publicly sold	14,212,130	14,212,130
- <i>Common shares</i>	14,212,130	14,212,130
Number of shares repurchased (treasury shares)	50,000	50,000
- <i>Common shares</i>	50,000	50,000
Number of shares outstanding	14,162,130	14,162,130
- <i>Common shares</i>	14,162,130	14,162,130
Par value of outstanding shares: 10,000 VND per share		

**e) Funds**

	<u>Closing balance</u>	<u>Opening balance</u>
	VND	VND
Development Investment Fund	19,693,185,321	19,693,185,321
<b>Total</b>	<b>19,693,185,321</b>	<b>19,693,185,321</b>

**18. ITEMS OFF THE BALANCE SHEET****Foreign currencies of all kinds**

	<u>Closing balance</u>	<u>Opening balance</u>
	USD	USD
USD	113,364.78	1,479.93



**VIMC Logistics Joint Stock Company**Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street,  
Kim Lien Ward, Hanoi, Vietnam**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**Promulgated with Circular  
200/2014/TT-BTC, 22 Dec 2014  
by the Ministry of Finance**19. TOTAL REVENUE FROM SALES AND SERVICE PROVISION**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Revenue from services provided	267,727,225,931	116,540,964,207
<b>Total</b>	<b>267,727,225,931</b>	<b>116,540,964,207</b>

**20. COST OF GOODS SOLD**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Cost of services provided	258,214,565,924	111,401,172,747
<b>Total</b>	<b>258,214,565,924</b>	<b>111,401,172,747</b>

**21. FINANCIAL INCOME**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Interest on deposits	1,516,239,717	560,499,959
Foreign exchange gain	42,759,691	102,726,620
Dividends received	-	601,643,069
<b>Total</b>	<b>1,558,999,408</b>	<b>1,264,869,648</b>

**22. FINANCIAL EXPENSES**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Interest expense		
Foreign exchange loss	23,600,030	77,691,015
<b>Total</b>	<b>23,600,030</b>	<b>77,691,015</b>

**23. GENERAL ADMINISTRATION EXPENSES**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Management staff costs	2,183,169,622	1,979,232,374
Management material costs	135,427,488	130,087,358
Depreciation of fixed assets	106,823,025	39,286,350
Taxes, fees, and charges	203,725,393	713,629,400
Provisions/Provision reversals	(1,129,131,676)	(109,734,947)
Outsourced service costs	1,519,905,405	1,443,063,738
Other costs	1,478,736,336	1,329,963,959
<b>Total</b>	<b>4,498,655,593</b>	<b>5,525,528,232</b>

**VIMC Logistics Joint Stock Company**

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street,  
Kim Lien Ward, Hanoi, Vietnam  
INTERIM FINANCIAL REPORT  
Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**

Promulgated with Circular  
200/2014/TT-BTC, 22 Dec 2014  
by the Ministry of Finance

**24. OTHER INCOME**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Income from disposal of fixed assets	332,095,814	430,751,852
Income from reimbursement of the Cai Lan project	-	37,355,132,429
<b>Total</b>	<b>332,095,814</b>	<b>37,785,884,281</b>

**25. OTHER EXPENSES**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Donations and support costs	20,000,000	122,113,172
<b>Total</b>	<b>20,000,000</b>	<b>122,113,172</b>

**26. CORPORATE INCOME TAX EXPENSE**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Net profit before tax	6,861,499,606	38,465,212,970
Adjustments to increase or decrease accounting profit to determine taxable corporate income	(821,479,635)	(215,780,620)
Additions to profit	400,338,324	495,597,396
- <i>Non-deductible expenses for tax purposes</i>	161,570,000	278,801,089
- <i>Foreign exchange loss due to revaluation of monetary items for the current period</i>	-	65,758,886
- <i>Foreign exchange gain due to revaluation of monetary items carried forward from the previous year</i>	-	151,037,421
- <i>Provision expense.</i>	238,768,324	-
Deductions from profit	(1,221,817,959)	(711,378,016)
- <i>Foreign exchange differences due to revaluation of monetary items from the previous year</i>	(2,917,959)	
- <i>Reversal of provision expenses</i>	(1,218,900,000)	(109,734,947)
- <i>Dividends received</i>		(601,643,069)
Taxable corporate income	6,040,019,971	38,249,432,350
Tax loss carried forward from the previous year	-	(7,594,544,479)
Taxable corporate income	6,040,019,971	30,654,887,871
Corporate income tax rate	20%	20%
<b>Current corporate income tax expense</b>	<b>1,208,003,994</b>	<b>6,130,977,574</b>
Corporate income tax must be paid at the beginning of the year	4,460,361,955	(166,000,000)
Corporate income tax paid during the period	(4,695,361,955)	
<b>Corporate income tax must be paid at the end of the period</b>	<b>973,003,994</b>	<b>5,964,977,574</b>



**27. BASIC EARNINGS PER SHARE**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Net profit after tax	5,653,495,612	32,334,235,396
Profit allocated to common shares	5,653,495,612	32,334,235,396
Weighted average number of common shares outstanding during the year	14,162,130	14,162,130
<b>Basic earnings per share</b>	<b>399</b>	<b>2,283</b>

**28. PRODUCTION AND BUSINESS EXPENSES BY FACTORS**

	Cumulative from the beginning of the year to the end of this period.	
	This year	Last year
	VND	VND
Raw material costs	209,265,708	196,628,314
Labor costs	11,707,431,292	9,673,903,554
Depreciation of fixed assets	3,219,106,455	4,629,660,336
Taxes, fees, and charges	203,725,393	713,629,400
Provisions/Provision reversals	(1,129,131,676)	(109,734,947)
Outsourced service costs	246,393,415,096	99,735,653,880
Other costs	2,109,409,249	2,086,960,442
<b>Total</b>	<b>262,713,221,517</b>	<b>116,926,700,979</b>

**29. EVENTS ARISING AFTER THE END OF THE ACCOUNTING PERIOD**

There are no events arising after the end of the reporting period that require adjustments to the figures or disclosure in the financial statements.

**VIMC Logistics Joint Stock Company**

Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street, Kim Lien Ward Hanoi, Vietnam

**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**

Promulgated with Circular 200/2014/TT-BTC, 22 Dec 2014 by the Ministry of Finance

**30. OPERATIONS AND BALANCES WITH RELATED PARTIES**

In addition to the information with related parties presented in the above notes, the Company also has transactions arising during the period with related parties as follows:

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
	VND	VND
<b>Sales revenue</b>	<b>6,648,145,694</b>	<b>10,028,802,859</b>
Quy Nhon Port Joint Stock Company	-	2,614,426,490
Vinalines Honda Logistics Vietnam Company Limited	6,394,535,694	7,253,907,322
Vietnam Maritime Development Joint Stock Company	185,700,000	53,900,000
DongDo Marine Joint Stock Company	-	106,569,047
CaiLan Port Investment Joint Stock Company	67,910,000	-
<b>Buy raw materials and goods</b>	<b>14,539,976,024</b>	<b>11,550,063,027</b>
Vietnam Maritime Corporation	892,833,687	839,409,763
Vosco Maritime Agency and Logistics Joint Stock Company	7,225,770	1,520,000
VIMC Hai Phong Warehouse Company	6,002,493,036	6,716,879,144
Vietnam Maritime Transport Joint Stock Company (Vosco)	92,593	17,251,852
Hai Phong Port Joint Stock Company	652,247,000	76,062,000
Orimas Maritime Services (Orimas) - Branch of Vietnam Maritime Agency Joint Stock Company	1,797,884	19,480,528
Dinh Vu Port Investment & Development Joint Stock	165,030,000	73,305,000
SITC Logistics Co., Ltd - Dinh Vu	19,110,000	8,000,000
Vietnam Maritime Development Joint Stock Company	5,834,589,601	3,724,776,962
Vietnam Maritime Corporation - Joint Stock Company Branch in Hai Phong	-	2,777,778
VIMC Container Transport Joint Stock Company	2,444,448	-
VIMC Dinh Vu Port Joint Stock Company	239,179,818	-
Nghe Tinh Port Joint Stock Company	612,398,238	-
Sai Gon Port Joint Stock Company	58,618,600	68,200,000
Branch of Saigon Newport Corporation - Tan Thuan Port	3,067,200	-
Vietnam Container Exploitation Co., Ltd.	11,998,149	-
HPH LOGISTICS Joint Stock Company	36,850,000	2,400,000

The remuneration, salaries and other incomes of members of the Board of Directors, the General Director, the Control Board and other managers are as follows:

			Accumulated from the beginning of the year to the end of this period	
			This year	Last year
			VND	VND
Position				
Mai Le Loi		Chairman of the Board of Directors	254,920,943	250,939,125
Nguyen Dinh Tu	Resigned from 15 April 2024	Member of the Board of Directors	-	14,994,000
Nguyen Hong Thai	Resigned from 22 April 2025	Member of the Board of Directors	17,160,000	38,556,000
Nguyen Dang Song	Resigned from 22 April 2025	Member of the Board of Directors	17,160,000	38,556,000



**VIMC Logistics Joint Stock Company**Address: Room 806, Ocean Park Building, 01 Dao Duy Anh Street,  
Kim Lien Ward, Hanoi, Vietnam**INTERIM FINANCIAL REPORT**

Third quarter of the fiscal year ended 31 December 2025

**Form B04 - DN**Promulgated with Circular  
200/2014/TT-BTC, 22 Dec 2014  
by the Ministry of Finance

			Accumulated from the beginning of the year to the end of this period	
			This year	Last year
			VND	VND
		Position		
Do Duc An	Resigned from 22 April 2025	Member of the Board of Directors	17,160,000	38,556,000
Duong Thu Hien	Appointed from 15 April 2024	Member of the Board of Directors	38,610,000	23,562,000
Dinh Thi Viet Ha	Appointed from 22 April 2025	Member of the Board of Directors	21,450,000	-
Phan Nhan Thao	Appointed from 22 April 2025	Member of the Board of Directors	21,450,000	-
Nguyen Quoc Cuong	Appointed from 22 April 2025	Member of the Board of Directors	21,450,000	-
Dinh Thi Viet Ha	Appointed from 09 January 2025	General Director	241,790,611	238,174,011
Pham Ba Ngan		Deputy General Manager	176,753,123	138,232,207
Doan Ngoc Tu	Resigned from 5 July 2024	Deputy General Manager	-	93,404,836
Tran Thi Loan		Chief accountant	184,684,911	173,563,347
Nguyen Thi Hong Dung	Resigned from 15 April 2024	Head of the Supervisory Board	-	14,994,000
Do Lan Huong	Resigned from 15 April 2024	Member of the Supervisory Board	-	12,316,500
Duong Thu Hien	Resigned from 15 April 2024	Member of the Supervisory Board	-	12,616,500
Nguyen Thi Hang	Appointed from 15 April 2024	Head of the Supervisory Board	38,595,000	23,562,000
Nguyen Thi Ha Trang	Appointed from 15 April 2024	Member of the Supervisory Board	31,680,000	19,354,500
Vu Lan Phuong	Appointed from 15 April 2024	Member of the Supervisory Board	31,680,000	19,354,500

**31. COMPARATIVE FIGURES**

The comparative data consists of the figures from the audited Financial Statements for the fiscal year ended December 31, 2024, of VIMC Logistics Joint Stock Company and the reviewed Interim Financial Statements of the Company for the six-month operating period ended September 30, 2024, of VIMC Logistics Joint Stock Company.

Prepared by


**Vu Doan Tuyet Ngan**

Chief Accountant


**Tran Thi Loan**

Prepared on 15 October 2025

General Director

**Dinh Thi Viet Ha**