

No.: 49.../CBTT-TOT

*Ho Chi Minh City, October 17<sup>th</sup>, 2025*

**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, 2020, issued by the Ministry of Finance providing guidance on information disclosure in the securities market, Transimex Logistics Corporation hereby discloses its Quarter 2.2025 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, 2025 Financial Statements.

☒ Separate Financial Statements (for Listed Organizations without subsidiaries or superior accounting units, but with affiliated units);

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

☐ Combined Financial Statements (for listed organizations 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 the case of a positive balance:

☐ 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 2024):

☐ 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 in the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in this 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 17<sup>th</sup>, 2025, 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 3/2025.

In the case where the Listed Organization has transactions, it is required to report the following details in full:

Transaction details: Transactions related to the provision of logistics services, use of logistics services; Transactions related to payments on behalf for the use and provision of logistics services.

- Transaction value proportion/total asset value of the company (%) (*based on the most recent financial statements*): 55.08%.

- Date of transaction completion: Transactions signed under a Principle Agreement.

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

**Authorized person for information disclosure**

**Attached documents:**

Q3 2025 Financial  
Statements.



**Huỳnh Van Toan**

Secretary of the Board of Directors



**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

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**LIST OF DOCUMENTS**

**FINANCIAL STATEMENTS**

**Quarter III 2025**

(Fiscal year: From July 1, 2025 to Sept 30, 2025)

No.	Document name	No. of sheets
01	Balance sheet	04
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, Sept 30, 2025

**Director**



**NGO THANH BINH**

**TRANSIMEX LOGISTICS CORPORATION**

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

**BALANCE SHEET**

As of Sept 30, 2025

**BALANCE SHEET**

As of Sept 30, 2025

Unit: VND

TARGETS	Codes	Notes	As of sept 30, 2025	As of December 31, 2024
<b>A- CURRENT ASSETS</b>	<b>100</b>		<b>128,815,125,414</b>	<b>98,897,955,655</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>V.1</b>	<b>3,211,069,316</b>	<b>13,235,919,997</b>
1. Cash	111		3,211,069,316	11,235,919,997
2. Cash equivalents	112			2,000,000,000
<b>II. Short-term financial investment</b>	<b>120</b>		<b>45,000,000,000</b>	<b>31,000,000,000</b>
1. Securities trading	121	V.2a	-	-
2. Provision for impairment of trading securities	122	V.2a	-	-
3. Investment held to maturity date	123	V.2b	45,000,000,000	31,000,000,000
<b>III. Short-term receivables</b>	<b>130</b>		<b>76,359,607,721</b>	<b>51,899,855,907</b>
1. Short-term receivables from customers	131	V.3a	51,717,167,342	36,864,235,148
2. Short-term advances to suppliers	132	V.4a	1,138,835,896	345,679,548
3. Short-term intra-company receivables	133	V.5a	-	-
4. Receivables under schedule of construction contract	134	V.6	-	-
5. Short-term loans receivables	135	V.7a	-	-
6. Other short-term receivables	136	V.8a	24,053,097,318	15,239,434,046
7. Provision for short-term doubtful receivables	137	V.9	(549,492,835)	(549,492,835)
8. Shortage of assets awaiting resolution	139	V.10	-	-
<b>IV. Inventory</b>	<b>140</b>		<b>279,836,733</b>	<b>294,317,454</b>
1. Inventory	141	V.11	279,836,733	294,317,454
2. Provision for inventory discount	149	V.11	-	-
<b>V. Other current assets</b>	<b>150</b>		<b>3,964,611,644</b>	<b>2,467,862,297</b>
1. Short-term prepaid expenses	151	V.12a	3,964,611,644	2,467,862,297
2. Value added tax deducted	152		-	-
3. Taxes and other receivables from State	153	V.26	-	-
4. Government bonds purchased for resale	154	V.13	-	-
5. Other current assets	155	V.14a	-	-

As of Sept 30, 2025

BALANCE SHEET (CONTINUED)



TARGETS	Codes	Notes	As of sept 30, 2025	As of December 31, 2024
<b>B- NON-CURRENT ASSETS</b>	<b>200</b>		<b>112,064,124,295</b>	<b>- 127,182,395,552</b>
<b>I. Non -current receivables</b>	<b>210</b>		<b>833,534,420</b>	<b>830,534,420</b>
1. Long-term receivables from customers	211	V.3b	-	-
2. Long-term prepayments to suppliers	212	V.4b	-	-
3. Working capital provided to sub-units	213	V.15	-	-
4. Long term internal receivables	214	V.5b	-	-
5. Long-term loans receivables	215	V.7b	-	-
6. Other long-term receivables	216	V.8b	833,534,420	830,534,420
7. Provision for doubtful long-term receivables	219	V.9	-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>108,706,124,952</b>	<b>- 123,371,048,678</b>
1. Tangible fixed assets	221	V.16	108,682,374,928	123,329,486,160
- Historical cost	222		180,588,419,787	181,070,673,754
- Accumulated depreciation	223		(71,906,044,859)	(57,741,187,594)
2. Leased fixed assets	224	V.17		-
- Historical cost	225			-
- Accumulated depreciation	226			-
3. Intangible fixed assets	227	V.18	23,750,024	41,562,518
- Historical cost	228		142,250,000	142,250,000
- Accumulated depreciation	229		(118,499,976)	(100,687,482)
<b>III. Investment properties</b>	<b>230</b>	<b>V.19</b>	<b>-</b>	<b>-</b>
- Historical cost	231		-	-
- Accumulated depreciation	232		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>107,590,375</b>	
1. Long-term unfinished production and business costs	241	V.20	-	-
2. Construction cost in progress	242	V.21	107,590,375	
<b>V. Long-term financial investment</b>	<b>250</b>		<b>-</b>	<b>-</b>
1. Investments in subsidiaries	251	V.2c	-	-
2. Invest in joint ventures, associates	252	V.2c	-	-
3. Investment in other units	253	V.2c	-	-
4. Provision for long-term financial investments	254	V.2c	-	-
5. Investment held to maturity date	255	V.2b	-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>2,416,874,548</b>	<b>2,980,812,454</b>
1. Long-term prepaid expenses	261	V.12b	2,416,874,548	2,980,812,454
2. Deferred income tax assets	262	V.22	-	-
3. Long-term equipment and spare parts for replacement	263	V.23	-	-
4. Other long-term assets	268	V.14b	-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>240,879,249,709</b>	<b>- 226,080,351,207</b>

As of Sept 30, 2025

BALANCE SHEET (CONTINUED)

TARGETS	Codes	Notes	As of sept 30, 2025	As of December 31, 2024
<b>C- LIABILITIES</b>	<b>300</b>		<b>105,925,269,227</b>	<b>- 90,786,216,955</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>85,313,279,225</b>	<b>- 60,724,472,327</b>
1. Payables to short-term sellers	311	V.24a,c	41,883,407,375	40,230,598,858
2. Short-term advances from customers	312	V.25a	118,215,248	82,320,000
3. Taxes and other payables to State budget	313	V.26	5,656,233,588	5,112,121,308
4. Payables to employees	314	V.27	2,406,669,906	82,515,696
5. Short-term accrued expenses	315	V.28a	5,918,726,080	6,311,546,396
6. Short-term intra-company payables	316	V.29a	-	-
7. Payables under schedule of construction contract	317	V.30	-	-
8. Short-term unrealized revenue	318	V.31a,c	-	-
9. Other short-term payables	319	V.32a,c	1,749,454,850	783,907,105
10. Short-term loans and borrowings	320	V.33a,c	27,580,572,178	8,121,462,964
11. Provision of short-term payables	321	V.34a	-	-
12. Bonus and welfare	322	V.35	-	-
13. Price stabilization fund	323	V.36	-	-
14. Government bonds purchased for resale	324	V.37	-	-
<b>II. Non-current liabilities</b>	<b>330</b>		<b>20,611,990,002</b>	<b>- 30,061,744,628</b>
1. Long-term accounts payable to suppliers	331	V.24b,c	-	-
2. Long-term prepayment by buyers	332	V.25b	-	-
3. Long-term accrued expenses	333	V.28b	-	-
4. Intra-company payables for operating capital received	334		-	-
5. Long-term intercompany payables	335	V.29b	-	-
6. Long-term unrealized turnover	336	V.31b,c	-	-
7. Other long-term payables	337	V.32b,c	-	-
8. Long-term borrowings and finance lease liabilities	338	V.33b,c	20,611,990,002	30,061,744,628
9. Convertible bonds	339	V.38	-	-
10. Preferred shares	340	V.39	-	-
11. Payable deferred income tax	341	V.40	-	-
12. Long-term provisions	342	V.34b	-	-
13. Funds for science and technology development	343	V.41	-	-

As of Sept 30, 2025

BALANCE SHEET (CONTINUED)

TARGETS	Codes	Notes	As of sept 30, 2025	As of December 31, 2024
<b>D- OWNER'S EQUITY</b>	<b>400</b>		<b>134,953,980,482</b>	<b>135,294,134,252</b>
<b>I. Owner's equity</b>	<b>410</b>		<b>134,953,980,482</b>	<b>135,294,134,252</b>
1. Capital contributed by the owner	411	V.42	92,078,420,000	92,078,420,000
- Ordinary shares with rights to vote	411a		92,078,420,000	92,078,420,000
- Preferred shares	411b			-
2. Share premium	412	V.42	6,818,927,000	6,818,927,000
3. Option to convert bonds	413	V.38,42	-	-
4. Other capital of the owner	414	V.42	-	-
5. Treasury share	415	V.42	-	-
6. Asset revaluation difference	416	V.42	-	-
7. The exchange rate differences	417	V.42	-	-
8. Development & investment fund	418	V.42	-	-
9. Fund to support business arrangements	419	V.42	-	-
10. Other funds belong to equity	420	V.42	-	-
11. Undistributed earnings	421	V.42	36,056,633,482	36,396,787,252
- Profit after tax is not distributed cumulatively until the end of the previous period	421a		17,981,103,252	13,272,183,188
- Profit after tax not distributed this year	421b		18,075,530,230	23,124,604,064
12. Construction investment fund	422	V.42	-	-
<b>II. Funding sources and other funds</b>	<b>430</b>		-	-
1. Funding	431	V.43	-	-
2. Funding sources have formed fixed assets	432	V.44	-	-
<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>	<b>440</b>		<b>240,879,249,709</b>	<b>226,080,351,207</b>

Ho Chi Minh City, Sept 30, 2025



Pham Dong Duc  
Prepared by



Nguyen Bao Huy  
Chief accountant



Ngo Thanh Binh  
Director



**INCOME STATEMENT**  
*Quarter 3, 2025*

Unit: VND

Items	Code	Quarter 2		Accumulated from the beginning of the year to the end of this quarter	
		Current year	Previous year	Current year	Previous year
1 Revenues from sales and services	01	76,061,433,022	65,622,359,451	205,714,831,053	190,578,877,471
2 Deductions from revenues	02	-	-	-	-
3 Net revenues from sale of goods and rendering of services	10	76,061,433,022	65,622,359,451	205,714,831,053	190,578,877,471
4 Cost of goods	11	60,512,920,063	49,657,698,449	163,596,783,087	147,058,705,687
5 Gross profit from sale of goods and rendering of services	20	15,548,512,959	15,964,661,002	42,118,047,966	43,520,171,784
6 Revenue from financial activities	21	703,452,085	19,754,346	2,104,196,368	29,584,621
7 Financial expenses	22	739,815,177	528,709,451	2,356,998,382	1,143,556,618
in which: Interest expense	23	734,876,553	528,709,451	2,372,866,221	1,143,556,618
8 Selling expenses	25	516,857,288	18,150,000	533,565,289	66,300,000
9 General and administration expenses	26	7,119,592,261	6,990,536,712	19,589,459,290	20,851,930,180
10 Net profit from operating activities	30	7,875,700,318	8,447,019,185	21,742,221,373	21,487,969,607
11 Other income	31	1,771,905,920	70,224,412	1,978,871,489	2,175,877,218
12 Other expenses	32	994,679,038	228,204,556	1,006,517,246	297,924,842
13 Other profits	40	777,226,882	(157,980,144)	972,354,243	1,877,952,376
14 Accounting gross profit before tax	50	8,652,927,200	8,289,039,041	22,714,575,616	23,365,921,983
* In which: The collection of joint venture capital contribution distributed from net profit after tax (NPAT).		-	-	-	-
15 Expense from current Corporate income tax	51	1,769,054,925	1,686,855,408	4,639,045,386	4,834,362,614
16 Deferred corporate income tax expenses	52	-	-	-	-
17 Profits after corporate income tax	60	6,883,872,275	6,602,183,633	18,075,530,230	18,531,559,369

Prepared by



Pham Dong Duc

Chief accountant



Nguyen Bao Huy

Ho Chi Minh City, Sept 30, 2025

Director



Ngo Thanh Binh

TRANSIMEX LOGISTICS CORPORATION

Address: 2nd floor - Phu Nhuan Plaza Building, 82 Tran Huy Lieu, Cầu Kiệu Ward , Ho Chi Minh City, Vietnam.

STATEMENT OF INTERIM CASH FLOWS

As of Sept 30, 2025, and for the fourth quarter accounting period ending on the same date.

STATEMENTS OF CASH FLOWS  
(Indirect method)  
Quarter 3, 2025

Unit: VND

TARGETS	Codes	Notes	Accumulated from from January 01, 2025 to Sept 30, 2025	Accumulated from from January 01, 2024 to Sept 30, 2024
I. Cash flow from operating activities				
1. Accounting profit before tax	01		22,714,575,616	23,365,921,983
2. Adjustments of amounts:				
- Depreciation of fixed assets and investment properties	02		15,363,457,915	15,511,544,980
- Provisions	03		-	-
- Gains/losses of exchange rate differences due to revaluation monetary items denominated in foreign currencies	04		-	-
- Profit, loss from investing activities	05		(3,011,622,393)	2,299,497,413
- Interest expenses	06		2,372,866,221	1,123,473,596
- Other adjustment items	07		-	-
3. Profit from operating activities before changes in working capital.	08		37,439,277,359	42,300,437,972
- Increase or decrease in receivables	09		(24,748,625,714)	(17,465,234,978)
- Increase or decrease in inventory	10		14,480,721	146,070,102
- Increase and decrease payables	11		4,255,157,666	14,913,653,522
- Increase or decrease in prepaid expenses	12		(932,811,441)	(12,292,625,915)
- Increase or decrease in trading securities	13		-	-
- Interest paid	14		(2,372,866,221)	(1,801,727,571)
- Paid corporate income tax	15	V.27	(3,764,505,368)	(3,052,676,054)
- Other proceeds from operating activities	16		-	-
- Other expenditures on operating activities	17			(2,771,040,486)
Net cash flow from operating activities	20		9,890,107,002	19,976,856,592
II. Cash flows from investment activities				
1. Purchase and construction of fixed assets and other long-term assets	21		(10,019,526,360)	(53,893,392,119)
2. Proceeds from liquidation of fixed assets and other long-term assets	22		10,410,018,120	4,865,000,000
3. Loans to and payments for purchase of debt instruments of other entities	23		(61,000,000,000)	
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		47,000,000,000	
			-	-

5. Expenditures on equity investments in other entities	25	-	-
6. Recovery of investments in other entities	26	-	-
7. Interest and dividends received	27	2,100,879,969	29,584,621
<b>Net cash flow from investments activities</b>	<b>30</b>	<b>(11,508,628,271)</b>	<b>(48,998,807,498)</b>

## TRANSIMEX LOGISTICS CORPORATION

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

### STATEMENT OF INTERIM CASH FLOWS (CONTINUED)

As of Sept 30, 2025, and for the fourth quarter accounting period ending on the same date.

TARGETS	Codes	Notes	Accumulated from	the accounting period fi
			from January 01, 2025 to Sept 30, 2025	from January 01, 2024 to Sept 30, 2024
III. Cash flow from financial activities				
1. Proceeds from share issuance, equity contribution of the Owner	31		-	-
2. Amounts to return contributed capital to owners, re-buying issued shares of the company	32		-	-
3. Proceeds from borrowing	33		68,258,473,857	50,111,692,422
4. Repayment of loan principal	34		(58,249,119,269)	(27,733,157,318)
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		(18,415,684,000)	-
Net cash flow from financing activities	40		(8,406,329,412)	22,378,535,104
Net cash flows in the period	50		(10,024,850,681)	(6,643,415,802)
Cash and cash equivalents at beginning of the year	60	V.1	13,235,919,997	17,826,535,575
Effect of exchange rate fluctuations on foreign currency conversion	61		-	-
Cash and cash equivalents at ending of period	70	V.1	3,211,069,316	11,183,119,773

Ho Chi Minh City, Sept 30, 2025

Pham Dong Duc  
Prepared by

Nguyen Bao Huy  
Chief accountant



Ngo Thanh Binh  
Director



## **TRANSIMEX LOGISTICS CORPORATION**

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

NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2025 (continued)

As at June 30, 2025 and for the 2nd Quarter ending on the same date

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

**For the accounting period of the Third quarter of 2025**

#### **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 273 employees (the beginning of the year was 290 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, Cu Kieu Ward, Ho Chi Minh City, Vietnam

NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2025 (continued)

As at June 30, 2025 and for the 2nd Quarter ending on the same date

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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.



## TRANSIMEX LOGISTICS CORPORATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2025 (continued)

As at June 30, 2025 and for the 2nd 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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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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- 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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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 June 30, 2025 and for the 2nd 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 Sept 30, 2025	As of December 31, 2024
Cash	88.377.462	30.369.479
Demand deposit	3.122.691.854	11.205.550.518
Cash equivalents		2.000.000.000
<b>Total</b>	<b>3.211.069.316</b>	<b>13.235.919.997</b>

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

	As of Sept 30, 2025	As of December 31, 2024
<i>Receivable from related parties</i>	<i>19.313.923.973</i>	<i>9.705.210.382</i>
Transimex Corporation	17.374.403.912	9.438.129.029
Transimex Hi Tech Park Logistics Company Limited	673.050.924	19.763.610
Transimex Port Corporation	694.667.446	105.936.100
Transimex Distribution Center Company Limited	106.724.443	

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As at June 30, 2025 and for the 2nd Quarter ending on the same date

	<b>As of Sept 30, 2025</b>	<b>As of December 31, 2024</b>
Nippon Express Vietnam Co., Ltd	97.748.208	
Vinafreight Joint Stock Company	177.288.480	141.381.643
Special Aquatic Products Joint Stock Company	176.044.560	217.208.280
Transimex Shipping Corporation	13.996.000	
<b>Receivable from other customers</b>	<b>32.403.243.369</b>	<b>27.159.024.766</b>
Coats Phong Phu Limited Liability Company	13.773.233.029	12.655.924.516
Nestle Vietnam Limited	7.040.329.291	2.650.701.270
Far Eastern Polytex (Viet Nam ) Limited	2.841.619.693	1.541.550.945
Other customers	8.748.061.356	10.310.848.035
<b>Total</b>	<b>51.717.167.342</b>	<b>36.864.235.148</b>
<b>3. Short-term advances to suppliers</b>		
	<b>As of Sept 30, 2025</b>	<b>As of December 31, 2024</b>
Vetc Electronic Toll Collection Company Limited	398.669.476	
Other customers	740.166.420	345.679.548
<b>Total</b>	<b>1.138.835.896</b>	<b>345.679.548</b>
<b>4. Other receivables</b>		
<b>4a. Other short-term receivables</b>		
	<b>As of Sept 30, 2025</b>	<b>As of December 31, 2024</b>
Short-term receivables	16.214.189.158	13.579.448.549
Short-term collateral, deposits	403.580.000	234.380.000
Advance	7.435.328.160	1.105.617.340
Other		320.988.157
<b>Total</b>	<b>24.053.097.318</b>	<b>15.239.434.046</b>
<b>4b. Other long-term receivables</b>		
Long term deposits.		
<b>5. Inventory</b>		
Raw materials and supplies for transportation activities.		
	<b>As of Sept 30, 2025</b>	<b>As of December 31, 2024</b>
Cost of unfinished service	-	-
Goods	-	-
Raw materials and fuels	279.836.733	294,317,454
<b>Total</b>	<b>279.836.733</b>	<b>294,317,454</b>
<b>6. Prepaid expenses</b>		
<b>6a. Short-term prepaid expenses</b>		

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As at June 30, 2025 and for the 2nd Quarter ending on the same date

	As of Sept 30, 2025	As of December 31, 2024
Tools	2.094.218.969	2.042.166.742
Insurance costs	671.781.916	223.837.916
Other short-term prepaid expenses	1.198.610.759	201.857.639
<b>Total</b>	<b>3.964.611.644</b>	<b>2.467.862.297</b>

**6b. Other current assets**

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

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

	As of Sept 30, 2025	As of December 31, 2024
Office construction costs	2.337.408.309	2.048.064.002
Other tools and equipment	79.466.239	932.748.452
<b>Total</b>	<b>2.416.874.548</b>	<b>2.980.812.454</b>

**7. Tangible fixed assets**

	Building & architectoni c model	Machinery and equipment	Means of transportation, transmission	Managem ent equipment , tools	Total
<b>Historical cost</b>					
Balance as at January 1, 2025	8,400,700,384	1,023,400,000	171.110.573.370	536,000,000	181.070.673.754
Buy in the year	-	-	9.255.374.073	171.323.356	9.426.697.429
Investment in capital construction completed	-	-		-	
Liquidate, sale	-	(178.392.837)	(9.730.558.559)	-	(9.908.951.396)
<b>Balance as at Sept 30, 2025</b>	<b>8,400,700,384</b>	<b>845.007.163</b>	<b>170.635.388.884</b>	<b>707.323.356</b>	<b>180.588.419.787</b>



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As at June 30, 2025 and for the 2nd Quarter ending on the same date

	Building & architectonic model	Machinery and equipment	Means of transport, transmission	Managemen t equipment, tools	Total
<b>Depreciation value</b>					
Balance as at January 1, 2025	1.960.140.056	744.649.972	54.567.897.566	468.500.000	57.741.187.594
Annual depreciation	603.802.521	125.437.491	14.548.905.409	67.500.000	15.345.645.421
Liquidate, sale	-	(94.151.764)	(1.086.636.392)	-	(1.180.788.156)
<b>Balance as at Sept 30, 2025</b>	<b>2.563.942.577</b>	<b>775.935.699</b>	<b>68.030.166.583</b>	<b>536.000.000</b>	<b>71.906.044.859</b>
<b>Residual value</b>					
Balance as at January 1, 2025	6.440.560.328	278.750.028	116.542.675.804	67.500.000	123.329.486.160
<b>Balance as at Sept 30, 2025</b>	<b>5.836.757.807</b>	<b>69.071.464</b>	<b>102.605.222.301</b>	<b>171.323.356</b>	<b>108.682.374.928</b>

## 8. Intangible fixed assets

	Historical cost	Depreciation value	Residual value
Balance as at January 1, 2025	142,250,000	(100.687.482)	41.562.518
Buy in the year	-	-	-
Annual depreciation	-	(17.812.494)	-
<b>Balance as at Sept 30, 2025</b>	<b>142,250,000</b>	<b>(118.499.976)</b>	<b>23.750.024</b>

## 9. Work in progress

	Balance as at January 1, 2025	Increase	Decrease	Balance as at Sept 30, 2025
Capital construction cost		9.833.779.808	(9.726.189.433)	107.590.375
<b>Total</b>		<b>9.833.779.808</b>	<b>(2.782.373.334)</b>	<b>107.590.375</b>

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

	As of Sept 30, 2025	As of December 31, 2024
<i>Payable to related parties</i>	<i>26.809.187.285</i>	<i>31.884.388.058</i>
Transimex Corporation		
- Purchase fixed assets at original price	15.962.751.781	18.202.908.187
- VAT on purchase of fixed assets	1.350.810.991	1.456.232.655
- Buy service	2.789.959.951	6.128.110.578
Transimex Hi Tech Park Logistics Company Limited	6.610.127.102	5.910.601.573
Transimex Distribution Center Company Limited	74.078.836	121.210.992
Transimex Port Corporation		-
Transimex Property Company Limited	21.346.310	19.813.334
Vinafreight Joint Stock Company	476.314	5.510.739
<i>Payables to other suppliers</i>	<i>15.074.220.090</i>	<i>8.386.210.800</i>
Song Than Railway Transportation Company Limited	1.180.116.000	1.204.200.000
Lien Son Logistics Company Limited	3.872.812.555	1.243.183.000
Branch of Thu Duc Trading Import Export Joint Stock Company – Phu Huu Gas Station	2.859.752.033	2.575.976.850
Other suppliers	7.161.539.502	3.362.850.950
<b>Total</b>	<b>41.883.407.375</b>	<b>40.230.598.858</b>

The Company has no outstanding overdue payable debtors.

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

	Balance as at January 1, 2025	Increase	Decrease	Balance as at Sept 30, 2025
VAT	1.355.388.423	16.710.466.773	(17.126.879.112)	938.976.084
Corporate income tax	3.712.381.524	4.639.045.386	(3.764.505.368)	4.586.921.542
Personal income tax	44.351.361	874.922.659	(788.938.058)	130.335.962
Other taxes	-	4.000.000	(4.000.000)	-
<b>Total</b>	<b>5.112.121.308</b>	<b>22.228.434.818</b>	<b>(21.684.322.538)</b>	<b>5.656.233.588</b>

*Value added tax*

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

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

*Corporate income tax*

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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 3.2025</b>	<b>Quarter 3.2024</b>
Gross accounting profit before tax	8.652.927.200	8.289.039.041
Adjustments to increase or decrease the accounting profit to determine profit subject to corporate income tax:		
- <i>Increasing adjusted</i>	192.347.423	145.237.999
- <i>Decreasing adjustments</i>	-	-
Taxable income	8.845.274.623	8.434.277.040
Loss of previous years is transferred	-	-
Taxable income	8.845.274.623	8.434.277.040
Corporate income tax rate	20%	20%
<b>Corporate income tax payable</b>	<b>1.769.054.925</b>	<b>1.686.855.408</b>
<b>Corporate income tax exemption and reduction <sup>(i)</sup></b>		
<b>Corporate income tax payable</b>	<b>1.769.054.925</b>	<b>1.686.855.408</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 Sept 30, 2025</b>	<b>As of December 31, 2024</b>
<b><i>Pay for other organizations and individuals</i></b>		
Other short-term payable expenses	5.918.726.080	6.311.546.396
<b>Total</b>	<b>5.918.726.080</b>	<b>6.311.546.396</b>

**14. Other short term payables**

	<b>As of Sept 30, 2025</b>	<b>As of December 31, 2024</b>
Dividends, Profits payable		
Trade union funding	326.200.000	107.850.000
Social insurance, Health insurance,	493.823.880	



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As at June 30, 2025 and for the 2nd Quarter ending on the same date

	As of Sept 30, 2025	As of December 31, 2024
Unemployment insurance		
Short-term deposits received	390.000.000	150.000.000
Other	539.430.970	526.057.105
<b>Total</b>	<b>1.749.454.850</b>	<b>783.907.105</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 January 1, 2025	Loan amount incurred during the year	Amount paid in the year	Reclassification	Balance as at June 30, 2025
Shinghan Bank Short Term Loan		46.407.032.482	(30.060.100.460)	-	16.346.932.022
Viecombank Short Term Loan		21.851.441.375	( 12.706.301.219)		9.145.140.156
Long-term loan due to Shinghan Bank	8.121.462.964	-	(7.425.462.964)	1.392.500.000	2.088.500.000
<b>Total</b>	<b>8.121.462.964</b>	<b>68.258.473.857</b>	<b>(50.191.864.643)</b>	<b>1.392.500.000</b>	<b>27.580.572.178</b>

**15b. Long-term loans**

	Balance as at January 1, 2025	Amount paid in the year	Carryover to short- term loans an liabilities	Reclassification	Balance as at June 30, 2025
Shinghan Bank	30.061.744.628	(8.057.254.626)	(1.392.500.000)		20.611.990.002
<b>Total</b>	<b>30.061.744.628</b>	<b>(8.057.254.626)</b>	<b>(1.392.500.000)</b>	<b>-</b>	<b>20.611.990.002</b>

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

**16. Welfare and Reward Fund**

	Balance as at January 1, 2025	Increased by deduction from profit	Expenditure of the year	Balance as at Sept 30, 2025
Bonus fund				-
<b>Total</b>				-

**17. Equity****17a. Comparative table of changes in equity**

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2025 (continued)

As at June 30, 2025 and for the 2nd Quarter ending on the same date

	Charter capital	Surplus equity	Bond conversion option	Retained earnings	Total
Opening balance in the previous year	60.444.860.000	-	-	15,798,206,996	70,748,206,996
Capital increase from profits	5,494,860,000	-	-	-	5,494,860,000
Opening balance in this year	60.444.860.000			30.013.448.188	90.458.308.188
Provisions for funds in the previous year	23.623.090.000	6.818.927.000	-		30.082.017.000
Dividends paid in the previous year	8.370.470.000	-	-	(16.741.265.000)	(8.370.4470.000)
Profit in the previous year	-	-	-	23.124.604.064	23.124.604.064
<b>Balance as at December 31, 2024</b>	<b>92.078.420.000</b>	<b>6.818.927.000</b>	<b>-</b>	<b>36.396.787.252</b>	<b>135.294.134.252</b>
Opening balance in this year	92.078.420.000	6,818,927,000	-	36.396.787.252	135.294.134.252
Capital increase from bond conversion				-	
Provisions for funds this year	-	-	-	-	-
Dividends this year		-	-	(18.415.684.000)	(18.415.684.000)
Remaining profit this year	-	-	-	18.075.530.230	18.075.530.230
<b>Balance as at Sept 30, 2025</b>	<b>92,078,420,000</b>	<b>6,818,927,000</b>	<b>-</b>	<b>36.056.633.482</b>	<b>134.953.980.482</b>

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

	As of Sept 30, 2025	As of December 31, 2024
Transimex Corporation	75,774,149,000	75,774,149,000
Other shareholders	16,304,271,000	16,304,271,000
<b>Total</b>	<b>92,078,420,000</b>	<b>92,078,420,000</b>

## 18. Off-Balance Sheet Items

### Bad debts written off

	As of Sept 30, 2025	As of December 31, 2024	Cause of deletion
Dai Thien Son Company Limited	98,740,000	98,740,000	The company has been dissolved.
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.

**TRANSIMEX LOGISTICS CORPORATION**

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

NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2025 (continued)

As at June 30, 2025 and for the 2nd Quarter ending on the same date

***Bad debts written off***

	As of Sept 30, 2025	As of December 31, 2024	Cause of deletion
<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 3.2025</b>	<b>Quarter 3.2024</b>
	76.061.433.022	65.622.359.451
<b>2. Cost of goods</b>	<b>Quarter 3.2025</b>	<b>Quarter 3.2024</b>
	60.512.920.063	49.657.698.449
<b>3. Income from financial activities</b>	<b>Quarter 3.2025</b>	<b>Quarter 3.2024</b>
Interest on demand deposits.	703.452.085	19.754.346
<b>4. Expenses from financial activities</b>	<b>Quarter 3.2025</b>	<b>Quarter 3.2024</b>
	739.815.177	528.709.451
<b>5. Selling expenses</b>	<b>Quarter 3.2025</b>	<b>Quarter 3.2024</b>
	516.857.288	18.150.000
<b>6. Administration Expenses</b>	<b>Quarter 3.2025</b>	<b>Quarter 3.2024</b>
Expenses for employees	2.865.027.655	3.166.816.911
Cost of office supplies	454.066.291	402.039.082
Fixed asset depreciation	207,205,005	207,205,005
Office and yard rental costs	1.712.662.982	1.521.098.428
Outside purchasing services cost- Postage	759.315.056	582.259.438
Other costs	1.121.315.272	1.111.117.848
<b>Total</b>	<b>7.119.592.261</b>	<b>6.990.536.712</b>

**7. Earnings per share****7a. Basic/diluted earnings per share**

	<b>Quarter 3.2025</b>	<b>Quarter 3.2024</b>
Profit after corporate income tax	6.883.872.275	6.602.183.633



**TRANSIMEX LOGISTICS CORPORATION**

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2025 (continued)

As at June 30, 2025 and for the 2nd Quarter ending on the same date

	<b>Quarter 3.2025</b>	<b>Quarter 3.2024</b>
<i>Deduction of reward and welfare funds</i>	-	-
Basic/diluted earnings per share		
Weighted average number of common shares outstanding during the year	9,207,842	9.207.842
<b>Basic/diluted earnings per share</b>	<b>303</b>	<b>303</b>

**7b. Other information**

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.

**8. Cost of production and business by factor**

	<b>Quarter 3.2025</b>	<b>Quarter 3.2024</b>
Cost of raw materials and materials	11.731.654.164	9.647.649.216
Labor costs	14.397.501.105	13.016.724.735
Fixed asset depreciation	5.140.036.569	5.293.115.891
Outside purchasing services cost	35.242.005.214	27.177.588.389
Other costs	1.121.315.272	1.513.156.930
<b>Total</b>	<b>67.632.512.324</b>	<b>56.648.235.161</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*

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

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

Other parties to the Company include:

<b>Other related parties</b>	<b>Relationship</b>
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## TRANSIMEX LOGISTICS CORPORATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2025 (continued)

As at June 30, 2025 and for the 2nd Quarter ending on the same date

<b>Other related parties</b>	<b>Relationship</b>
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
Mipex 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.

**Pham Dong Duc**  
Prepared by

**Nguyen Bao Huy**  
Chief Accountant



Ho Chi Minh City, Sept 30, 2025

**Ngo Thanh Binh**  
Director

