

No.: 25.../CBTT-TOT

Ho Chi Minh City, April 17th, 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Compliance with the provisions of Clause 3 of Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020, issued by the Ministry of Finance providing guidance on information disclosure in the securities market, Transimex Logistics Corporation hereby discloses its Quarter 1 of 2026 Financial Statements to the Hanoi Stock Exchange as follows:

1. Name of organization: TRANSIMEX LOGISTICS CORPORATION

- Securities Code: TOT
- Address: 2nd 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 1 of 2026 Financial Statements.

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

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

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

- Cases subject to explanation of causes:

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

☐ Yes

☒ No

Explanation document in case of ticking Yes:

☐ Yes

☒ No

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

☐ Yes

☒ No

Explanation document in case of ticking Yes:

☐ Yes

☒ No

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

☒ Yes

☐ No

+ Explanation document in case of ticking Yes:

☒ Yes

☐ No

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

☐ Yes

☒ No

Explanation document in case of ticking Yes:

☐ Yes

☒ No

This information has been disclosed on the company's website on April 17th, 2026 at the following link <https://transimextrans.com.vn/danh-muc/bao-cao-tai-chinh>.

3. Report on transactions with a value of 35% or more of total assets by Quarter 1 of 2026.

In the case where the Listed Entity 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*): 38.18%.

- 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.

Attached documents
Quarter 1 of 2026
Financial Statements.

Authorized person for information disclosure



Huỳnh Văn Toàn

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

☪ ☪ ☪ ☪ ☪ ☪ ☪ ☪

LIST OF DOCUMENTS

FINANCIAL STATEMENTS

Quarter I 2026

(Fiscal year: From Jan 1, 2026 to Mar 31, 2026)

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

Recipients:

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

Date of receipt:

Department officer

(Sign and write full name)

Ho Chi Minh City, Mar 31, 2026

Director



TRINH ANH TUAN

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

Reporting entity: TRANSIMEX LOGISTICS CORPORATION

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

Form B 01 - DN

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

FINANCIAL STATEMENT REPORT

As of March 31, 2026 (1)

(Applies to businesses that meet the going concern assumption)

Unit of measurement: VND

ASSET	Code number	Explanati on	Year-end issue (3)	First issue of the year (3)
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
A - SHORT-TERM ASSETS	100		178,411,379,086	145,439,933,614
I. Cash and cash equivalents	110	V.1	4,807,420,670	8,760,195,748
1. Money	111		4,807,420,670	8,760,195,748
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		52,000,000,000	37,000,000,000
1. Trading securities	121		-	-
2. Provision for impairment of trading securities (*)	122		-	-
3. Short-term investments held until maturity.	123		52,000,000,000	37,000,000,000
4. Provision for short-term investments held until maturity (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	130		116,733,723,449	97,333,145,079
1. Short-term receivables from customers	131	V.2	58,071,050,909	65,069,158,089
2. Prepayment to short-term suppliers	132		15,670,422,373	739,753,672
3. Short-term intercompany receivables	133		-	-
4. Payments due according to the construction contract schedule.	134		-	-
5. Other short-term receivables	135	V.4a	43,541,743,002	32,073,726,153
6. Provision for doubtful short-term receivables (*)	136		(549,492,835)	(549,492,835)
7. Assets awaiting processing	137		-	-
IV. Inventory	140		596,436,917	327,887,367
1. Inventory	141		596,436,917	327,887,367
2. Provision for inventory devaluation (*)	142		-	-
V. Short-term biological assets	150		-	-
1. Livestock raised for short-term, one-time production.	151		-	-
2. Crops grown seasonally or for short-term, single-harvest production.	152		-	-
3. Provision for short-term losses of biological assets (*)	153		-	-
VI. Other current assets	160		4,273,798,050	2,018,705,420
1. Short-term deferred expenses	161	V.6a	4,273,798,050	2,018,705,420
2. Deductible VAT	162		-	-
3. Taxes and other amounts due to the State	163		-	-
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-
B - LONG-TERM ASSETS	200		118,218,900,521	119,723,962,927
I. Long-term receivables	210		1,002,525,960	998,525,960

1. Long-term receivables from customers	211		-	-
2. Long-term upfront payment to the seller.	212		-	-
3. Business capital in subsidiary units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215	V.4b	1,002,525,960	998,525,960
6. Provision for long-term doubtful receivables (*)	216		-	-
II. Fixed Assets	220		112,360,629,829	109,427,174,769
1. Tangible fixed assets	221	V.7	112,348,754,801	109,409,362,243
- Original price	222		193,680,227,513	186,503,501,314
- Accumulated depreciation value (*)	223		(81,331,472,712)	(77,094,139,071)
2. Fixed assets under finance lease	224		-	-
- Original price	225		-	-
- Accumulated depreciation value (*)	226		-	-
3. Intangible fixed assets	227	V.8	11,875,028	17,812,526
- Original price	228		142,250,000	142,250,000
- Accumulated depreciation value (*)	229		(130,374,972)	(124,437,474)
III. Long-term biological assets	230		-	-
1. Regularly raise livestock for product production.	231		-	-
a) Livestock raised for periodic production that have not yet reached maturity.	232		-	-
b) Livestock raised for regular production until they reach maturity.	233		-	-
- Original price	234		-	-
- Accumulated depreciation value (*)	235		-	-
2. Livestock raised for a single, long-term product.	236		-	-
3. Crops grown seasonally or for long-term, single-product harvesting.	237		-	-
4. Provision for long-term losses of biological assets (*)	238		-	-
IV. Investment Properties	240		-	-
- Original price	241		-	-
- Accumulated depreciation value (*)	242		-	-
V. Long-term work-in-progress assets	250		2,973,124,200	7,080,079,323
1. Long-term work-in-progress production and business costs	251		-	-
2. Construction in progress costs	252	V.9	2,973,124,200	7,080,079,323
VI. Long-term financial investment	260		-	-
1. Investing in subsidiaries	261		-	-
2. Investing in joint ventures and affiliated companies.	262		-	-
3. Investing capital in other entities.	263		-	-
4. Provision for long-term investment losses in other entities (*)	264		-	-
5. Long-term investment holding until maturity.	265		-	-
6. Provision for long-term investments held to maturity (*)	266		-	-
VII. Other long-term assets	270		1,882,620,532	2,218,182,875
1. Long-term deferred costs	271	V.6c	1,882,620,532	2,218,182,875
2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies, and spare parts.	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	280		296,630,279,607	265,163,896,541
C - LIABILITIES	300		146,797,882,134	123,982,450,600
I. Short-term debt	310		122,605,778,430	106,295,450,600
1. Short-term payables to suppliers.	311	V.10	49,661,541,023	45,089,490,638

2. Short-term advance payment by the buyer	312		78,709,077	307,334,248
3. Dividends and profits must be paid.	313			
4. Taxes and short-term payments to the State	314	V.11	3,177,703,417	6,640,823,987
5. Workers must be paid.	315	V.12	1,009,175,390	121,953,389
6. Short-term payables	316	V.13	11,929,041,574	13,253,846,400
7. Short-term internal payments required.	317		-	-
8. Payment must be made according to the progress of the short-term construction contract.	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.14	1,871,468,991	1,125,470,114
11. Short-term loans and financial leases	321	V.15a	54,878,138,958	39,756,531,824
12. Short-term provisions for liabilities	322		-	-
13. Reward and Welfare Fund	323		-	-
14. Price Stabilization Fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Long-term debt	330		24,192,103,704	17,687,000,000
1. Long-term payment to the seller.	331		-	-
2. Buyers pay in advance for a long term.	332		-	-
3. Taxes and other long-term payments to the State.	333		-	-
4. Long-term costs	334		-	-
5. Internal payments for working capital.	335		-	-
6. Long-term internal payment required.	336		-	-
7. Revenue awaiting long-term allocation	337		-	-
8. Other long-term payables	338		-	-
9. Long-term loans and financial leases	339	V.15b	24,192,103,704	17,687,000,000
10. Convertible bonds	340		-	-
11. Preferred stock	341		-	-
12. Deferred income tax payable	342		-	-
13. Long-term provisions for liabilities	343		-	-
14. Science and Technology Development Fund	344		-	-
D - EQUITY	400		149,832,397,473	141,181,445,941
1. Owner's equity contribution	411	V.17a	92,078,420,000	92,078,420,000
- Common stock with voting rights	411a		92,078,420,000	92,078,420,000
- Preferred stock	411b			
2. Capital surplus	412		6,818,927,000	6,818,927,000
3. Bond conversion option	413		-	-
4. Other owner's equity	414		-	-
5. Shares repurchased from oneself (*)	415		-	-
6. Revaluation difference of assets	416		-	-
7. Exchange rate differences	417		-	-
8. Development Investment Fund	418		-	-
9. Other funds belonging to equity capital	419		-	-
10. Undistributed after-tax profit	420	V.17a	50,935,050,473	42,284,098,941
- Undistributed net profit accumulated up to the end of the previous period	420a		42,284,098,941	17,981,103,252
Undistributed net profit for this period	420b		8,650,951,532	24,302,995,689
TOTAL CAPITAL (440 = 300 + 400)	440		296,630,279,607	265,163,896,541

Ho Chi Minh City, March 31, 2026

Pham Dong Duc
Prepared by

Nguyen Bao Huy
Chief accountant

Trinh Anh Tuan
Director



3. Annual Business Performance Report

Reporting entity: **TRANSIMEX LOGISTICS CORPORATION**

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

Form B 02 - DN

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

REPORT ON BUSINESS PERFORMANCE

Accounting period from January 1, 2026 to March 31, 2026

Unit of measurement: Vietnamese Dong

TARGETS	Code number	Explanation	This year	Last year
1	2	3	4	5
1. Revenue from sales and services	01	VI.1	98,605,456,998	58,160,704,619
2. Revenue deductions	02			
3. Net revenue from sales and services (10 = 01 - 02)	10		98,605,456,998	58,160,704,619
4. Cost of goods sold	11	VI.2	80,905,256,603	48,340,397,549
5. Gross profit from sales and services (20 = 10-11)	20		17,700,200,395	9,820,307,070
6. Profit/loss from the sale and liquidation of investment properties.	21		-	-
7. Financial operating revenue	22	VI.3	745,991,049	643,751,330
8. Financial costs	23	VI.4	1,242,750,349	759,148,811
But in there: Borrowing costs	24		1,241,662,466	755,310,659
9. Cost of goods sold	25	VI.5	350,873,335	16,708,001
10. Business management costs	26	VI.6	7,106,050,239	6,160,183,550
11. Net profit from business operations {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		9,746,517,521	3,528,018,038
12. Other income	31		1,124,948,724	100,338,208
13. Other expenses	32		-	96,079,281
14. Other profit (40 = 31 - 32)	40		1,124,948,724	4,258,927
15. Total accounting profit before tax (50 = 30 + 40)	50		10,871,466,245	3,532,276,965
16. Current Corporate Income Tax Expense	51		2,220,514,713	738,761,393
17. Deferred Corporate Income Tax Expense	52			
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		8,650,951,532	2,793,515,572
19. Basic earnings per share (*)	70			
20. Declining earnings per share (*)	71			

(*) Applicable only to joint-stock companies


Pham Dong Duc
Prepared by


Nguyen Bao Huy
Chief accountant




Trinh Anh Tuan
Director

Reporting entity: TRANSIMEX LOGISTICS CORPORATION

Form B 03 - DN

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

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

CASH FLOW STATEMENT

(Using the indirect method) (*)

Accounting period from January 1, 2026 to March 31, 2026

Unit of measurement: Vietnamese Dong

Target	Code number	Explanati on	This year	Last year
1	2	3	4	5
I. Cash flow from operating activities				
1. Profit before tax	01		10,871,466,245	3,532,276,965
2. Adjustments for the amounts				
- Depreciation of fixed assets and investment properties	02		5,420,290,851	5,133,415,635
- Provisions	03		-	-
- Gains and losses from exchange rate differences resulting from the revaluation of monetary items denominated in foreign currencies.	04		-	-
- Profit and loss from investment and financial activities	05		(1,869,801,089)	(649,867,147)
- Borrowing costs	06		1,241,662,466	755,310,659
- Other adjustments	7		-	-
3. Profit from business operations before changes in working capital.	8		15,663,618,473	8,771,136,112
- Increase or decrease in accounts receivable	09		(18,279,629,646)	(6,957,204,520)
- Increase or decrease in inventory	10		(268,549,550)	(46,119,425)
- Increases and decreases in liabilities (excluding interest payable and corporate income tax payable)	11		4,793,826,550	(359,745,812)
- Increase or decrease in deferred expenses.	12		5,025,047,322	(1,292,440,183)
- Increase or decrease in trading securities	13		-	-
- Borrowing costs paid	14		(1,241,662,466)	(755,310,659)
- Corporate income tax already paid	15		(5,825,620,567)	(3,764,505,368)
Other income from business operations	16		-	-
- Other expenses for business operations	17		-	-
Net cash flow from operating activities	20		(132,969,884)	(4,404,189,855)
II. Cash flow from investing activities				
1. Expenses for purchasing and constructing fixed assets and other long-term assets.	21		(12,162,549,686)	-
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22		971,181,289	100,980,000
3. Money spent on loans and purchasing debt instruments from other entities.	23		(25,000,000,000)	(11,000,000,000)
4. Proceeds from loan repayments and resale of debt instruments from other entities.	24		10,000,000,000	-
5. Funds spent on investment and capital contributions to other entities.	25			
6. Recovered investment capital contributed to other entities.	26		744,852,365	640,608,220
7. Interest income from loans, dividends, and distributed profits.	27		(25,446,516,032)	(10,258,411,780)
Net cash flow from investing activities	30			
III. Cash flow from financing activities				
1. Proceeds from issuing shares and receiving capital contributions from owners.	31			
2. Payment of capital contributions to owners, repurchase of issued shares.	32			
3. Money received from borrowing	33		58,364,560,463	15,707,250,656
4. Loan principal repayment	34		(36,737,849,625)	(5,932,217,590)
5. Principal repayment of a financial lease	35			
6. Dividends and profits paid to owners	36			

Net cash flow from financing activities	40		21,626,710,838	9,775,033,066
Net cash flow during the period (50 = 20+30+40)	50		(3,952,775,078)	(4,887,568,569)
Cash and cash equivalents at the beginning of the period	60		8,760,195,748	13,235,919,997
The impact of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70		4,807,420,670	8,348,351,428

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



Pham Dong Duc
Prepared by



Nguyen Bao Huy
Chief accountant



Trinh Anh Tuan
Director

TRANSIMEX LOGISTICS CORPORATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

NOTES TO THE FINANCIAL STATEMENTS **For the accounting period of the first quarter of 2026**

I. FEATURE OF OPERATION

1. Form of equity ownership

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

2. Business areas

The Company's business sector is services.

3. Business lines

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

4. Normal business and production cycle

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

5. Statement of comparability of information on the Financial statements

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

6. Staff

At the end of the fiscal year, the Company had 293 employees (the beginning of the year was 275 employees).

II. FISCAL YEAR, CURRENCY UNITS USED IN ACCOUNTING

1. Fiscal year

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

2. Currency used in accounting

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

III. APPLIED ACCOUNTING SYSTEM AND POLICY

1. Applied accounting policy

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

TRANSIMEX LOGISTICS CORPORATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

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

2. Declaration of compliance with the Accounting System and Policy

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

IV. APPLIED ACCOUNTING POLICIES

1. Basis for preparation of Financial statements

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

2. Cash and cash equivalents

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

3. Receivables

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

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

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

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

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

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

TRANSIMEX LOGISTICS CORPORATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

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

TRANSIMEX LOGISTICS CORPORATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

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

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

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

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

8. Intangible fixed assets

Intangible fixed assets are stated at cost minus accumulated depreciation.

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

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

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

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

9. Construction in progress

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

10. Liabilities and accrued expenses

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

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

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-
- 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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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 March 31, 2026	As of December 31, 2025
Cash	148.673.671	66.716.816
Demand deposit	4.568.746.999	8.693.478.932
Cash equivalents		
Total	4.807.420.670	8.760.195.748

2. Short-term receivables from customers

	As of March 31, 2026	As of December 31, 2025
<i>Receivable from related parties</i>	<i>17.683.647.243</i>	<i>19.828.873.241</i>
Transimex Corporation	15.244.609.451	17.425.867.777
Transimex Hi Tech Park Logistics Company Limited	696.604.644	732.857.220
Transimex Port Corporation	687.317.339	517.451.762
Transimex Distribution Center Company Limited	22.136.154	109.610.944

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As at March 31, 2026 and for the 1st Quarter ending on the same date

	As of March 31, 2026	As of December 31, 2025
Nippon Express Vietnam Co., Ltd	208.430.928	132.587.820
Vinafreight Joint Stock Company	533.728.298	417.607.920
Transimex Shipping Joint Stock Company	13.392.000	-
Cholimex Food Joint Stock Company	121.625.236	285.202.437
Merufa Joint Stock Company	61.620.480	47.401.161
Receivable from other customers	40.570.649.382	45.240.284.848
Coats Phong Phu Limited Liability Company	10.309.320.857	13.879.354.241
Nestle Vietnam Limited	10.024.927.984	13.677.474.782
Far Eastern Polytex (Viet Nam) Limited	1.499.455.011	-
Other customers	18.736.945.530	17.683.455.825
Total	58.254.296.625	65.069.158.089
3. Short-term advances to suppliers		
	As of March 31, 2026	As of December 31, 2025
Minh Nhi Investment Company Limited	1.979.233.451	
Sai Gon Cargo Service Corporation	220.658.368	212.070.839
VETC Electronic Toll Collection	662.365.789	159.051.665
VRG Long Thanh Investment and development Corporation	12.000.000.000	12.000.000.000
Other customers	808.164.765	368.661.168
Total	15.670.422.373	739.753.672
4. Other receivables		
4a. Other short-term receivables		
	As of March 31, 2026	As of December 31, 2025
Short-term receivables	28.699.854.516	9.533.228.118
Short-term collateral, deposits	308.314.009	12.000.000.000.
Advance	14.533.574.477	10.540.498.035
Other	-	-
Total	43.541.743.002	32.073.726.153
4b. Other long-term receivables		
Long term deposits.		
5. Inventory		
Raw materials and supplies for transportation activities.		
	As of March 31, 2026	As of December 31, 2025
Cost of unfinished service	-	-
Goods	-	-

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

Raw materials and fuels	596.436.917	327.887.367			
Total	596.436.917	327.887.367			
6. Prepaid expenses					
6a. Short-term prepaid expenses					
	As of	As of December			
	March 31, 2026	31, 2025			
Tools	1.518.631.880	1.531.147.678			
Insurance costs	1.366.202.991	574.707.846			
Other short-term prepaid expenses	1.388.963.179	112.327.351			
Total	4.273.798.050	2.218.182.875			
6b. Other current assets					
	-	-			
	-	-			
Total					
6c. Long-term prepaid expenses					
	As of	As of December			
	March 31, 2026	31, 2025			
Office construction costs	1668.141.417	1.531.147.678			
Other tools and equipment	102.500.550	574.707.846			
Orther long-term prepaid Expenses	111.978.565	112.327.351			
Total	1.882.620.532	2.218.182.875			
7. Tangible fixed assets					
	Building & architectonic model	Machinery and equipment	Means of transportation, transmission	Managem ent equipment , tools	Total
Historical cost					
Balance as at January 1, 2026	8,400,700,384	845.007.163	176.307.950.363	949.843.404	186.503.501.314
Buy in the year	-	610.000.000	7.743.745.911	-	8.353.745.911
Investment in capital construction completed	-	-	-	-	(1.177.019.712)
Liquidate, sale	-	-	(1.177.019.712)	-	

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

	Building & architectoni c model	Machinery and equipment	Means of transportation, transmission	Managem ent equipment , tools	Total
Balance as at March 31, 2026	8,400,700,384	1.455.007.163	182.874.676.562	949.843.404	193.680.227.513

	Building & architectonic model	Machinery and equipment	Means of transport, transmission	Managemen t equipment, tools	Total
Depreciation value					
Balance as at January 1, 2026	2.765.210.084	817.748.196	72.975.180.791	536.000.000	77.094.139.071
Annual depreciation	201.267.507	41.812.497	5.171.273.349		5.414.353.353
Liquidate, sale	-	-	(1.177.019.712)	-	(1.177.019.712)
Balance as at March 31, 2026	2.966.477.591	859.560.693	76.969.434.428	436.000.000	81.331.472.712

Residual value					
Balance as at January 1, 2026	5.635.490.300	27.258.967	103.332.769.572	413.843.404	109.409.362.243
Balance as at March 31, 2026	5.434.222.793	595.446.470	105.905.242.134	413.843.404	112.348.754.801

8. Intangible fixed assets

	Historical cost	Depreciation value	Residual value
Balance as at January 1, 2026	142,250,000	(124.437.474)	17.812.526
Buy in the year	-		-
Annual depreciation	-	(5.937.498)	-
Balance as at March 31, 2026	142,250,000	(130.374.972)	11.875.028

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

9. Work in progress

	Balance as at January 1, 2026	Increase	Decrease	Balance as at March 31, 2026
Capital construction cost	7.080.079.323	3.315.384.163	(7.422.339.286)	2.973.124.200
Total	7.080.079.323	3.315.384.163	(7.422.339.286)	2.973.124.200

10. Payables to short-term sellers

	As of March 31, 2026	As of December 31, 2025
<i>Payable to related parties</i>	<i>27.543.810.511</i>	<i>25.139.744.900</i>
Transimex Corporation		
- Purchase fixed assets at original price	15.962.751.781	15.962.751.781
- VAT on purchase of fixed assets	1.350.810.991	1.350.810.991
- Buy service	644.997.398	503.834.378
Transimex Hi Tech Park Logistics Company Limited	9.118.430.063	6.634.105.160
Transimex Property Company Limited	211.581.178	235.506.819
Transimex Port Corporation	48.600.000	-
Transimex Property Company Limited	19.105.643	19.813.334
Vinafreight Joint Stock Company	-	2.083.819
Transimex Shipping Joint Stock Company	201.440.800	394.643.651
Merufa Joint Stock Company	5.198.300	15.832.842
<i>Payables to other suppliers</i>	<i>22.117.730.512</i>	<i>19.949.745.738</i>
Lien Son Logistics Company Limited	1.785.818.277	3.707.513.404
Branch of Thu Duc Trading Import Export Joint Stock Company – Phu Huu Gas Station	3.821.940.540	2.856.994.947
Minh Nhi Investment Company Limited	17.456.978	3.570.384.651
Other suppliers	16.492.514.717	9.814.852.736
Total	49.661.541.023	45.089.490.638

The Company has no outstanding overdue payable debtors.

11. Taxes and payable to state budget

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

	Balance as at January 1, 2026	Increase	Decrease	Balance as at March 31, 2026
VAT	518.092.640	2.035.917.572	(1.636.150.275)	917.859.937
Corporate income tax	5.773.496.723	2.220.514.713	(5.825.620.567)	2.168.390.869
Personal income tax	349.234.624	436.310.668	(694.092.681)	91.452.611
Other taxes	-	-	-	-
Total	6.640.823.987	4.692.742.953	(8.155.862.523)	3.177.703.417

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

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:

	Quarter 1.2026	Quarter 1.2025
Gross accounting profit before tax	10.871.466.245	3.532.276.965
Adjustments to increase or decrease the accounting profit to determine profit subject to corporate income tax:		
- Increasing adjusted	231.107.319	161.530.000
- Decreasing adjustments	-	-
Taxable income	11.102.573.564	3.693.806.965
Loss of previous years is transferred	-	-
Taxable income	11.102.573.564	3.693.806.965
Corporate income tax rate	20%	20%
Corporate income tax payable	2.220.514.713	738.761.393
Corporate income tax exemption and reduction ⁽ⁱ⁾		
Corporate income tax payable	2.220.514.713	738.761.393

(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

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

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Salaries and other income still payable to employees.

13. Short-term expenses

	As of March 31, 2026	As of December 31, 2026
<i>Pay for other organizations and individuals</i>		
Other short-term payable expenses	11.929.041.574	13.253.846.400
Total	11.929.041.574	13.253.846.400

14. Other short term payables

	As of March 31, 2026	As of December 31, 2025
Trade union funding and Social insurance,		
Health insurance, Unemployment insurance	716.655.635	119.050.000
Dividends, Profits payable	139.314.300	139.314.300
Short-term deposits received	690.000.000	490.000.000
Other	325.499.056	
Total	1.871.468.991	1.125.470.114

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, 2026	Loan amount incurred during the year	Amount paid in the year	Reclassification	Balance as at March 31, 2026
Shinghan Bank Short Term Loan	19.040.184.359	21.390.981.155	(20.339.002.160)	-	20.092.163.354
Viecombank Short Term Loan	16.050.847.465	30.120.475.604	(16.050.847.465)		30.120.475.604
Long-term loan due to Shinghan Bank	4.665.500.000	-		1.392.500.000	4.665.500.000
Total	39.756.531.824	51.511.456.759	(36.389.849.625)	1.392.500.000	54.878.138.958

15b. Long-term loans

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

	Balance as at January 1, 2026	Loan amount incurred during the year	Amount paid in the year	Reclassification	Balance as at March 31, 2026
Shinghan Bank	17.687.000.000	6.853.103.704	(348.000.000)	-	24.192.103.704
Total	17.687.000.000	6.853.103.704	(5.932.217.590)	-	24.129.527.038

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, 2026	Increased by deduction from profit	Expenditure of the year	Balance as at March 31, 2026
Bonus fund				-
Total				-

17. Equity

17a. Comparative table of changes in equity

	Charter capital	Surplus equity	Bond conversion option	Retained earnings	Total
Opening balance in the previous year	92.078.420.000	6.818.927.000-	-	36.396.787.252	135.294.134.252
Capital increase from profits	-	-	-	-	-
Opening balance in this year	-	-	-	-	-
Provisions for funds in the previous year	-	-	-	-	-
Dividends paid in the previous year	-	-	-	(18.415.684.000)	(18.415.684.000)
Profit in the previous year	-	-	-	24.302.995.689	24.302.995.689
Balance as at December 31, 2025	92.078.420.000	6.818.927.000	-	42.284.098.941	141.181.445.941
Opening balance in this year	92.078.420.000	6,818,927,000	-	42.284.098.941	141.181.445.941
Capital increase from bond conversion	-	-	-	-	-
Provisions for funds this year	-	-	-	-	-
Dividends this year	-	-	-	-	-
Remaining profit this year	-	-	-	8.650.951.532	8.650.951.532
Balance as at March 31, 2026	92,078,420,000	6,818,927,000	-	50.935.050.473	149.832.397.473

17b. Details of the capital contribution of the owner

	As of March 31, 2026	As of December 31, 2025
Transimex Corporation	75,774,149,000	75,774,149,000
Other shareholders	16,304,271,000	16,304,271,000

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

	As of March 31, 2026	As of December 31, 2025
Total	92,078,420,000	92,078,420,000

18. Off-Balance Sheet Items*Bad debts written off*

	As of March 31, 2026	As of December 31, 2025	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.
Total	671,283,520	671,283,520	

VI. ADDITIONAL INFORMATION FOR ITEMS REPRESENTED IN INCOME STATEMENT

1. Gross sale	Quarter 1.2026 98.605.456.998	Quarter 1.2025 58.160.704.619
2. Cost of goods	Quarter 1.2026 80.905.256.603	Quarter 1.2025 48.340.397.549
3. Income from financial activities Interest on demand deposits.	Quarter 1.2026 745.991.049	Quarter 1.2025 643.751.330
4. Expenses from financial activities	Quarter 1.2026 1.242.750.349	Quarter 1.2025 759.148.811
5. Selling expenses	Quarter 1.2026 350.873.335	Quarter 1.2026 16.708.001
6. Administration Expenses		

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	Quarter 1.2026	Quarter 1.2025
Expenses for employees	2.822.579.292	2.487.614.520
Cost of office supplies	358.210.175	344.311.360
Fixed asset depreciation	207,205,005	207,205,005
Office and yard rental costs	1.710.033.885	1.604.600.042
Outside purchasing services cost- Postage	647.694.862	374.331.610
Other costs	1.360.327.020	1.142.121.013
Total	7.106.050.239	6.160.183.550

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

	Quarter 1.2026	Quarter 1.2025
Profit after corporate income tax	8.391.630.434	2.793.515.572
<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
Basic/diluted earnings per share	721	721

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

	Quarter 1.2026	Quarter 1.2025
Cost of raw materials and materials	16.062.230.694	9.869.487.550
Labor costs	16.837.294.810	11.936.891.165
Fixed asset depreciation	5.420.290.851	5.133.415.635
Outside purchasing services cost	48.331.163.467	26.418.665.736
Other costs	1.360.327.020	1.142.121.013
Total	88.011.306.842	54.500.581.099

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.

TRANSIMEX LOGISTICS CORPORATION

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

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:

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

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

Debt with other related parties

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

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NOTES TO FINANCIAL STATEMENTS FOR THE 1ST QUARTER OF 2026 (continued)

As at March 31, 2026 and for the 1st Quarter ending on the same date

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

2. Events occurring after the end of the fiscal year

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

Ho Chi Minh City, March 31, 2026



Pham Dong Duc
Prepared by



Nguyen Bao Huy
Chief Accountant



Trinh Anh Tuan
Director



