

No: 273 /CBTT-VOSA

Ho Chi Minh City, July 23th, 2026

**PERIODIC INFORMATION DISCLOSURE OF
FINANCIAL STATEMENTS**

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Viet Nam Ocean Shipping Agency Corporation hereby discloses information on the Consolidated Financial Statements (FS) for the quarter II of 2026 to Hanoi Stock Exchange as follows

1. Name of organization: Viet Nam Ocean Shipping Agency Corporation

- Stock code: VSA

- Head office address: 5th Floor, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City

- Tel: (028) 54161820 / 54161821 / 54161822

- Email: vosagroup@vosagroup.com

Website: www.vosa.com.vn

2. Content of disclosed information:

- Consolidated Financial Statements for Q2 2026.

☐ Separate Financial Statements (listed companies without subsidiaries and superior accounting unit with subordinate units);

☒ Consolidated Financial Statements (listed companies with subsidiaries);

☐ Consolidated Financial Statements (listed companies with accounting units directly under a separate accounting apparatus).

- Cases requiring explanation:

+ The auditing firm issued an opinion that is not an unqualified opinion for the financial statements (for the audited financial statements of 2026)

☐ Yes

☐ No

Explanation document (if any)

☐ Yes

☐ No

+ Post-tax profit in the reporting period has a difference of 5% or more before and after the audit, changes from loss to profit or vice versa (for the audited financial statements of 2026):

☐ Yes

☐ No



Explanation document (if any)

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanation document (if any)

☒ Yes

☐ No

+ The net profit after tax in the reporting period shows a loss, changing from profit in the report of the same period of the previous year to a loss in this period or vice versa

☐ Yes

☐ No

Explanation document (if any)

☐ Yes

☐ No

This information was published on the Company's website on July 23, 2026 at the following link: <https://vosa.com.vn/co-dong/bao-cao-tai-chinh/>

3. Report on transactions valued at 35% or more of total assets in 2026.

In the case of such transactions, please report the following information:

- Transaction details:

- Percentage of transaction value/total asset value of the enterprise (%) (*based on the most recent annual financial statement*);

- Date of completion of the transaction:

We hereby affirm that the information disclosed above is true and we fully assume legal responsibility for the content of the disclosed information.

Authorized Person for Information Disclosure

Attached document:

- Consolidated FS Q2/2026.



Tran Cong Toan

VIET NAM OCEAN SHIPPING AGENCY CORPORATION



**CONSOLIDATED
FINANCIAL STATEMENTS
QUARTER 02/2026**

Ho Chi Minh City, July 2026.

CONSOLIDATED BALANCE SHEET
As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
1	100		550,348,101,781	514,566,177,826
A-CURRENT ASSETS	110	III.1	201,539,356,326	229,002,506,262
I-Cash and cash equivalents	111		124,544,463,882	118,002,506,262
1. Cash	112		76,994,892,444	111,000,000,000
2. Cash equivalents	120	III.2	73,775,318,232	66,120,000,000
II-Short-term financial investments	121		-	-
1. Trading securities	122		-	-
2. Allowances for decline in value of trading securities (*)	123		73,775,318,232	66,120,000,000
3. Held-to-maturity investments	130		253,214,150,264	204,231,060,077
III-Short-term receivables	131	III.3	178,273,734,892	139,013,924,089
1. Short-term trade receivables	132	III.4	14,276,105,979	16,320,870,593
2. Short-term advances to suppliers	133		-	-
3. Short-term intra-company receivables	134		-	-
4. Receivables under schedule of construction contract	135	III.5	61,707,836,289	49,185,383,610
5. Other short-term receivables	136	III.6	(1,043,526,896)	(289,118,215)
6. Provision for uncollectible short-term receivables (*)	137		-	-
7. Shortage of assets awaiting resolution	140		-	-
IV-Inventories:	141	III.7	-	-
1. Inventories	142		-	-
2. Provision for devaluation of inventories (*)	160		21,819,276,959	15,212,611,487
VI-Other short-term assets	161	III.12	10,934,774,976	3,600,298,077
1. Short-term prepaid expenses	162		10,849,127,266	11,378,097,031
2. Deductible VAT	163		35,374,717	234,216,379
3. Taxes and other receivables from the State budget	164		-	-
4. Government bond repurchase transactions	165		-	-
5. Other current assets	200		121,595,398,977	125,577,730,028
B-NON-CURRENT ASSETS	210		1,507,216,300	2,057,620,825
I-Long-term receivables	211		-	-
1. Long-term trade account receivables	212		-	-
2. Long-term repayments to suppliers	213		-	-
3. Working capital in affiliated units	214		-	-
4. Long-term intra-company receivables	215		1,507,216,300	2,057,620,825
5. Other long-term receivables	216		-	-
6. Provision for long-term doubtful debts (*)	220		44,240,187,626	46,783,456,742
II-Fixed assets	221	III.8	33,132,380,831	35,163,321,796
1. Tangible fixed assets	222		137,832,767,244	138,410,946,153
- Historical Cost	223		(104,700,386,413)	(103,247,624,357)
- Accumulated depreciation (*)	224		-	-
2. Finance lease fixed assets	225		-	-
- Historical Cost	226		-	-
- Accumulated depreciation (*)	227	III.9	11,107,806,795	11,620,134,946
3. Intangible fixed assets	228		15,674,112,996	15,674,112,996
- Historical Cost	229		(4,566,306,201)	(4,053,978,050)
- Accumulated amortization (*)	240	III.10	17,250,673,769	19,353,879,827
IV-Investment property	241		107,706,916,115	107,706,916,115
- Historical Cost	242		(90,456,242,346)	(88,353,036,288)
- Accumulated depreciation	250		2,045,119,259	212,326,667
V-Long-term assets in progress	251		-	-
1. Long-term production and business work-in-progress	252	III.11	2,045,119,259	212,326,667
2. Construction in progress	260	III.2	5,194,976,723	5,194,976,723
VI-Long-term financial investments	261		-	-

CONSOLIDATED BALANCE SHEET

As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
1. Investments in subsidiary	262		3,500,873,059	3,500,873,059
2. Investments in joint ventures and associates	263		1,694,103,664	1,694,103,664
3. Equity investments in other entities	264		-	-
4. Allowance for impairment of long-term investments in other entities (*)	265		-	-
5. Held-to-maturity long-term investments	266		-	-
6. Provision for held-to-maturity long-term investments (*)	270		51,357,225,300	51,975,469,244
VII- Other long-term assets	271	III.12	51,357,225,300	51,975,469,244
1. Long-term prepayments	272		-	-
2. Deferred income tax assets	273		-	-
3. Long-term equipment, supplies, and spare parts	274		-	-
4. Other long-term assets	280		671,943,500,758	640,143,907,854
TOTAL ASSETS			-	-
RESOURCES	300		338,696,557,161	301,262,011,121
C-LIABILITIES	310		336,194,003,683	298,945,180,370
I-Current liabilities	311	III.13	138,558,780,832	92,116,028,826
1. Short-term trade account payables	312	III.14	12,723,790,370	11,606,618,511
2. Short-term advances from customers	313	III.15	452,958,335	-
3. Dividends and profits payable	314	III.16	5,424,853,666	10,276,166,600
4. Short-term taxes and other payables to Government budget	315		22,349,105,695	33,630,412,582
5. Payable to employees	316	III.17	14,816,488,492	8,747,430,621
6. Short-term accrued expenses	317		-	-
7. Short-term intra-company payables	318		-	-
8. Payables under schedule of construction contract	319	III.19	6,444,885,348	976,927,264
9. Short-term unearned revenue	320	III.18	125,501,666,503	132,243,041,206
10. Other short-term payables	321		-	1,674,867,962
11. Short-term loans and finance lease liabilities	322		-	-
12. Short-term provisions	323		9,921,474,442	7,673,686,798
13. Bonus and welfare funds	324		-	-
14. Price stabilization fund	325		-	-
15. Government bond repurchase transactions	330		2,502,553,478	2,316,830,751
II-Non-current liabilities	331		-	-
1. Long-term trade account payables	332		-	-
2. Long-term advances from customers	333		-	-
3. Long-term taxes and other payables to Government budget	334		-	450,000,000
4. Long-term accrued expenses	335		-	-
5. Intra-company payables for operating capital received	336		-	-
6. Long-term intra-company payables	337		-	-
7. Long-term unearned revenue	338		2,407,882,106	1,784,700,288
8. Other long-term payables	339		-	-
9. Long-term loans and finance lease liabilities	340		-	-
10. Convertible bonds	341		-	-
11. Preference shares	342		94,671,372	82,130,463
12. Deferred income tax payable	343		-	-
13. Long-term provisions	344		-	-
14. Science and technology development fund	400		333,246,943,597	338,881,896,733
D-EQUITY	411	III.20	140,964,860,000	140,964,860,000
1. Owner's contributed capital	411a		140,964,860,000	140,964,860,000
- Common shares with voting rights	411b		-	-

CONSOLIDATED BALANCE SHEET
 As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
- Preferred shares	412		-	-
2. Share premium	413		-	-
3. Conversion options on convertible bonds	414		-	-
4. Other owner's equity	415		-	-
5. Treasury shares (*)	416		-	-
6. Differences upon asset revaluation	417		-	-
7. Foreign exchange differences	418		169,057,359,067	169,057,359,067
8. Investment and development fund	419		-	-
9. Other funds belonging to owner's equity	420		23,224,724,530	28,859,677,666
10. Retained earnings	420a		7,435,075,426	5,123,749,363
- Accumulated retained earnings to the end of the previous period	420b		15,789,649,104	23,735,928,303
- Retained earnings for the current period	440		671,943,500,758	640,143,907,854

Preparer

Manager of Accounting and Financial Dept

Nguyen Thi Kim Huong

Nguyen Thi Thanh Thuy

HCMC, July 23, 2026
 General Director

 Phan Nhan Thao

CONSOLIDATED INCOME STATEMENT
For the accounting period from January 01, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	Notes	Quarter II		Year-to-date	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenues from sale of goods and rendering of services	01	IV.1	411,175,163,567	279,136,819,527	690,808,634,144	553,443,955,966
2. Deductions	02	IV.1	-	-	-	-
3. Net revenues from sale of goods and rendering of services (10=01-02)	10	IV.1	411,175,163,567	279,136,819,527	690,808,634,144	553,443,955,966
4. Cost of goods sold	11	IV.2	382,898,471,796	257,699,718,941	639,831,116,627	508,477,552,301
5. Gross profit from sales and service provision (20=10-11)	20		28,276,691,771	21,437,100,586	50,977,517,517	44,966,403,665
6. Gain/loss from sale and liquidation of investment property	21			-		-
7. Financial income	22	IV.3	4,620,661,174	5,586,850,037	7,997,209,864	9,484,027,624
8. Financial expenses	23	IV.4	764,028,178	1,101,164,184	1,298,252,333	1,608,812,484
In which: Interest expenses	24		1,989,630	50,825,093	12,451,819	50,825,093
9. Profit and loss share in joint ventures and associated companies	27		-	-	-	-
11. General and administration expenses	26	IV.5	20,235,476,677	18,357,345,752	36,650,164,589	35,372,425,236
12. Net operating profit [30 = 20 + 21 + 22 - (23 + 25 + 26)]	30		11,897,848,090	7,565,440,687	21,026,310,459	17,469,193,569
13. Other income	31	IV.6	209,424,819	177,348,951	215,077,084	177,510,233
14. Other expenses	32	IV.7	714,395,280	45,294,540	731,211,878	65,745,376
15. Other profit (40=31-32)	40		(504,970,461)	132,054,411	(516,134,794)	111,764,857
16. Total net profit before tax (50=30+40)	50		11,392,877,629	7,697,495,098	20,510,175,665	17,580,958,426
17. Current corporate income tax expense	51	IV.9	2,679,495,150	1,612,842,834	4,707,985,652	3,620,680,021
18. Deferred corporate income tax expense	52		12,540,909	12,540,907	12,540,909	12,540,907
19. Net profit after tax (60=50-51-52)	60		8,700,841,570	6,072,111,357	15,789,649,104	13,947,737,498
20. Basic earnings per share (*)	70		617	431	1,120	989
21. Diluted earnings per share (*)	71		617	431	1,120	989

Preparer

Nguyen Thi Kim Huong

Manager of Accounting and Financial Dept

Nguyen Thi Thanh Thuy



General Director

Phan Nhan Thao

VIET NAM OCEAN SHIPPING AGENCY CORPORATION

5th Floor, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City

Tax ID: 0300437898

Form B 03 - DN/HN

(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Minister of Finance)

STATEMENT OF CASH FLOWS

(Indirect method)

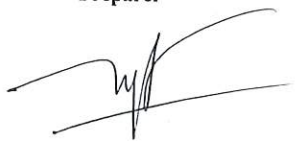
For the fiscal period from January 01, 2026 to June 30, 2026

Unit: VND

Items	Code	Notes	Accumulated from the beginning of the year to the end of this quarter, Current year	Accumulated from the beginning of the year to the end of this quarter, Previous year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		20,510,175,665	17,580,958,426
2. Adjustments for			-	-
- Depreciation and amortisation	02		4,736,757,174	5,001,706,500
- Provisions	03		754,408,681	-
- Foreign exchange gains/losses arisen from revaluation of monetary accounts denominated in foreign currency	04		(79,270,402)	123,440,780
- Profits/losses from investing activities	05		(4,494,898,082)	(3,443,428,343)
- Interest expenses	06		12,451,819	50,825,093
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		21,439,624,855	19,313,502,456
- Increase/decrease in receivables	09		(51,635,265,772)	(1,105,525,459)
- Increase/decrease in inventories	10		-	-
- Increase/decrease in payables (exclusive of interest payables, corporate income tax payables)	11		35,220,196,913	12,595,125,719
- Increase/decrease in prepaid expenses	12		(6,716,232,955)	1,570,311,306
- Increase/decrease in held-for-trading securities	13		-	-
- Interest paid	14		(12,451,819)	(50,825,093)
- Corporate income tax paid	15		(3,141,471,354)	(3,970,111,004)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows for operating activities	17		(5,080,328,596)	(2,186,182,141)
Net cash flows from operating activities	20		(9,925,928,728)	26,166,295,784
II. CASH FLOWS FROM INVESTING ACTIVITIES			-	-
1. Purchase and construction of fixed assets and other long-term assets	21		(1,923,074,592)	(1,049,545,000)
2. Proceeds from disposals of fixed assets and other long-term assets	22		192,272,727	90,000,000
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(56,105,410,959)	(1,000,000,000)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		50,000,000,000	-
5. Cash paid for capital contribution to other entities	25		-	-
6. Cash received from divestment from other entities	26		-	-
7. Cash received from interest, dividends, and profits shared	27		5,987,490,284	4,898,129,825
Net cash flows from investing activities	30		(1,848,722,540)	2,938,584,825
III. CASH FLOWS FROM FINANCING ACTIVITIES			-	-
1. Capital contribution and issuance of shares	31		-	-
2. Capital redemption	32		-	-
3. Drawdown of borrowings	33		378,236,921	5,750,713,112
4. Repayment of borrowings	34		(2,053,104,883)	(1,932,070,568)
5. Payment of principal of finance lease liabilities	35		-	-
6. Dividends paid/Profit distributed	36		(14,096,486,000)	(13,825,000)
Net cash flows from financing activities	40		(15,771,353,962)	3,804,817,544
Net cash flows during the period (50 = 20 + 30 + 40)	50		(27,546,005,230)	32,909,698,153

Cash and cash equivalents at the beginning of the period	60		229,002,506,262	220,057,534,001
Effect of exchange rate fluctuations on foreign currency cash balances	61		82,855,294	152,811,928
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		201,539,356,326	253,120,044,082

Preparer



Nguyen Thi Kim Huong

Manager of Accounting and Financial Dept



Nguyen Thi Thanh Thuy



General Director

Phan Nhan Thao

HCMC, July 23, 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

I- CORPORATE OPERATING CHARACTERISTICS

1- Ownership structure

Vietnam Ocean Shipping Agency Corporation was equitized from the State-owned Enterprise - Vietnam Ocean Shipping Agency, pursuant to Decision No. 5099/QĐ-BGTVT dated December 30, 2005, of the Ministry of Transport, and registered as a joint stock company. The Company's shares were listed on the Hanoi Stock Exchange on December 22, 2015, under the ticker symbol VSA.

The Company operates under the Business Registration Certificate No. 0300437898, first issued by the Department of Planning and Investment of Ho Chi Minh City on October 20, 2006, with the 16th amendment registered on March 26, 2026.

The Company's headquarters is located at: 5th Floor, No. 12 Tan Trao Street, Tan My Ward, Ho Chi Minh City.

The Company's charter capital is 140,964,860,000 VND, equivalent to 14,096,486 shares. The par value per share is 10,000 VND.

The Company has subsidiaries consolidated in the consolidated financial statements as of June 30, 2026, including:

No.	Company Name	Interest Rate	Voting Right Ratio	Address	Main Business Activities
1	Northern Freight International Company Limited	100%	1	No. 25 Dien Bien Phu Street, Gia Vien Ward, Hai Phong City	Other transportation-related services
2	VITAMAS Company limited	100%	1	No. 44 – 46 Nguyen Tat Thanh, Xom Chieu Ward, Ho Chi Minh City	Other transportation-related services
3	VOSA SAI GON Company Limited	100%	1	10th Floor, No. 1 Dinh Le, Xom Chieu Ward, Ho Chi Minh City	Other transportation-related services

2- Business sector

Maritime services and trade.

3- Business lines

Agency, cargo tallying; Maritime brokerage and services; Shipping and maritime agency; Manufacturing of technical gaskets; Road container transport; Office leasing; Ship supply services; Import and export, trading, and consignment agency for domestic and foreign goods including: chemicals for production (excluding highly toxic chemicals), agricultural and seafood products; Road and waterway cargo transport; Cargo loading and unloading; Consignment agency; International multimodal transport; Ship towage services; Logistics services; Trading, leasing, and repairing containers; Sea transport business; Warehousing business; Tourism accommodation business: hotels (excluding hotel business at the headquarters); Customs brokerage services.

II- ACCOUNTING STANDARDS AND POLICIES APPLIED BY THE COMPANY

1- Accounting period and currency used in accounting

The Company's accounting period follows the calendar year, starting on January 1 and ending on December 31 annually.

The currency used in accounting is Vietnamese Dong (VND).

2- Applied Accounting Standards and System

The Company applies the Vietnamese Accounting System for Enterprises issued under Circular No. 43/2026/TT-BTC dated April 20, 2026, by the Minister of Finance.

3- Statement of Compliance with Vietnamese Accounting Standards and Accounting Regime

The financial statements have been prepared in accordance with the Vietnamese Accounting Standards, the guidance issued thereunder by the State, and the prevailing Vietnamese Corporate Accounting Regime. The financial statements have been prepared and presented in compliance with all applicable accounting standards, implementation guidance, and relevant accounting regulations currently in force.

4- Basis for preparation of Financial Statements

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

The Company's consolidated financial statements are prepared based on the consolidation of the Company's separate financial statements and the financial statements of subsidiaries controlled by the Company.

The financial statements of subsidiaries apply accounting policies consistent with those of the Company. Where necessary, the financial statements of subsidiaries are adjusted to ensure consistency in accounting policies applied by the Company and its subsidiaries.

4- Financial instruments

Initial recognition

The Company's financial assets include cash and cash equivalents, trade and other receivables, loans, and long-term investments. At the time of initial recognition, financial assets are determined at purchase price/issuance cost plus other expenses directly related to the purchase or issuance of such financial assets.

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

Value after initial recognition

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

5- Foreign currency transactions

Transactions in foreign currencies during the fiscal year are converted into Vietnamese Dong at the actual exchange rate on the transaction date. This actual transaction exchange rate is determined based on the following principles:

- When buying and selling foreign currency: the rate specified in the foreign currency purchase/sale contract between the Company and the commercial bank;
- When recording receivables: the buying rate of the commercial bank where the Company designates the customer to make payment at the time the transaction arises;
- When recording payables: the selling rate of the commercial bank where the Company expects to transact at the time the transaction arises.

The actual transaction exchange rate when revaluing monetary items denominated in foreign currency at the time of preparing the Financial Statements is determined based on the following principles:

- For items classified as assets: apply the foreign currency buying rate of the commercial bank where the Company frequently transacts;
 - For foreign currency deposits: apply the buying rate of the bank where the Company holds the foreign currency account;
- For items classified as liabilities: apply the foreign currency selling rate of the commercial bank where the Company frequently transacts.

All actual exchange rate differences arising during the year and differences due to revaluation of balances of monetary items denominated in foreign currency at the time of preparing the Financial Statements are recorded in the business results of the fiscal year. In which, exchange rate gains due to revaluation of year-end balances of monetary items denominated in foreign currency are not used for profit distribution or dividend payment.

6- Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, cash in transit, and short-term investments with a recovery or maturity period of no more than 3 months from the date of purchase, which are easily convertible into a known amount of cash and are subject to insignificant risk of changes in value.

7- Financial investments

Investments held to maturity include: Term bank deposits held to maturity for the purpose of earning periodic interest and other investments held to maturity.

Investments in joint ventures and associates are initially recorded in the accounting books at cost. After initial recognition, the value of these investments is determined at cost minus provision for diminution in value of investments.

Capital contributions to other entities include: investments in equity instruments of other entities without control, joint control, or significant influence over the investee. The initial book value of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost minus provision for diminution in value of investments.

Provisions for diminution in value of investments are made at the end of the year as follows:

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

- For investments in joint ventures and associates: Provision for diminution in value of investment is made when the investee incurs a loss, based on the financial statements of the joint venture or associate at the time of making the provision.

- For long-term investments (not classified as trading securities) and without significant influence over the investee: if the investment is in listed shares or the fair value of the investment can be reliably determined, the provision is based on the market value of the shares; if the fair value of the investment cannot be determined at the reporting date, the provision is based on the financial statements of the investee at the time of making the provision.

- For investments held to maturity: based on the ability to recover to make provision for doubtful debts in accordance with the law.

8- Receivables

Receivables are monitored in detail by due date, object, type of currency, and other factors according to the Company's management needs.

Provision for doubtful debts is made for: receivables overdue for payment as recorded in economic contracts, loan agreements, contractual commitments or debt commitments, and receivables not yet due but difficult to recover. In which, the provision for overdue receivables is based on the principal repayment time according to the original sales contract, excluding debt extensions between parties, and for receivables not yet due but where the debtor has fallen into bankruptcy, is undergoing dissolution procedures, is missing, or has absconded.

9- Fixed assets

Tangible fixed assets and intangible fixed assets are initially recorded at cost. During use, tangible fixed assets and intangible fixed assets are recorded at historical cost, accumulated depreciation, and carrying amount.

Depreciation of fixed assets is calculated using the straight-line method with estimated useful lives as follows:

<u>Fixed asset type</u>	<u>Years</u>
- Buildings and structures	06 – 44
- Machinery and equipment	5
- Transportation vehicles	05 – 11
- Management tools and equipment	03 – 10
- Land use rights	34 - 50
- Computer software	03-05

10- Investment property

Investment property is initially recorded at cost.

For investment property held for operating lease, it is recorded at historical cost, accumulated depreciation, and carrying amount. Depreciation is calculated using the straight-line method with estimated useful lives as follows:

- Buildings and structures: 05-20 years

Investment property is no longer presented on the Financial Statements after being sold or when the investment property is no longer in use and it is considered that no future economic benefits will be obtained from the disposal of such investment property. The difference between the net proceeds from the sale of the asset and the carrying amount of the investment property is recorded in the income statement in the period of disposal.

Transfer from owner-occupied property or inventory to investment property only occurs when there is a change in use, such as when the owner ceases to use the property and begins to lease it out under an operating lease, or upon completion of construction. Transfer from investment property to owner-occupied property or inventory only occurs when there is a change in use, such as when the owner begins to use the property or begins development for sale. Transfer from investment property to owner-occupied property or inventory does not change the historical cost or carrying amount of the property at the date of transfer.

11- Construction in progress

Construction in progress reflects costs directly related to the construction of workshops and installation of machinery and equipment that are not yet completed or installed. Assets in the process of construction and installation are not depreciated.

12- Operating lease

An operating lease is a type of fixed asset lease where the majority of risks and rewards associated with the ownership of the asset remain with the lessor. Payments under an operating lease are recorded in the income statement using the straight-line method based on the lease term.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

- 13- Prepaid expenses**
Expenses incurred related to the business results of multiple accounting periods are recorded as prepaid expenses to be gradually allocated to the business results in subsequent accounting periods.
Prepaid land rental costs include prepaid land rent, including costs related to leased land for which the Company has received a land use right certificate but does not meet the criteria for recognition as an intangible fixed asset under Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013, guiding the management, use, and depreciation of intangible fixed assets, and other expenses related to ensuring the use of leased land. These costs are recorded and reported in the income statement using the straight-line method based on the term of the land lease contract. The calculation and allocation of long-term prepaid expenses to production and business costs for each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria; prepaid expenses are gradually allocated to production and business costs using the straight-line method.
- 14- Payables**
Payables are monitored by due date, object, type of currency, and other factors according to the Company's management needs.
- 15- Loans**
Loans are monitored by lender, loan agreement, and due date of loans and finance leases. In case of loans or debts in foreign currency, detailed monitoring by original currency is performed.
- 16- Borrowing costs**
Borrowing costs are recorded as production and business expenses in the year when incurred, except for borrowing costs directly related to the investment, construction, or production of qualifying assets, which are included in the value of such assets (capitalized) when the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. Additionally, for specific loans used for the construction of fixed assets or investment property, interest expenses are capitalized even if the construction period is less than 12 months.
- 17- Accrued expenses**
Payables for goods and services received from suppliers or provided to customers during the reporting period but not yet paid, and other payables, are recorded as production and business expenses of the reporting period.
The recording of accrued expenses into production and business expenses in the year is based on the principle of matching revenue and expenses incurred in the year. Accrued expenses will be settled with the actual expenses incurred. The difference between the accrued amount and the actual expense is reversed.
- 18- Deferred revenue**
Deferred revenue includes advance payments such as amounts customers have paid in advance for one or more accounting periods for property leasing.
- 19- Owner's equity**
Owner's invested capital is recorded according to the actual capital contributed by the owner.
Retained earnings reflect the business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. In case of paying dividends or profits to owners in excess of the retained earnings, it is recorded as a reduction in contributed capital. Retained earnings may be distributed to investors based on the capital contribution ratio after approval by the General Meeting of Shareholders and after setting aside funds according to the Company's Charter and the provisions of Vietnamese law.
The Company sets aside the following reserve funds from net profit after corporate income tax as proposed by the Board of Directors and approved by shareholders at the Annual General Meeting of Shareholders.
- Development and investment fund: This fund is set aside to serve the expansion of operations or in-depth investment of the Company.
- Bonus and welfare fund and Manager bonus fund: This fund is set aside to reward, provide material incentives, bring common benefits, and improve welfare for employees and is presented as a payable on the Statement of Financial Position.
Dividends payable to shareholders are recorded as a payable on the Company's Statement of Financial Position after the Board of Directors announces the dividend payment and the Vietnam Securities Depository announces the record date for dividend entitlement.
- 20- Revenue**
Revenue from service provision

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

Revenue from service provision is recognized when the following conditions are simultaneously met:

- Revenue is determined relatively reliably;
- It is probable that economic benefits will flow to the Company from the service provision transaction;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be measured reliably.

Financial income

Revenue arising from interest, royalties, dividends, distributed profits, and other financial income is recognized when the following two (2) conditions are simultaneously met:

- It is probable that economic benefits will flow to the Company from the transaction;
- Revenue is determined relatively reliably.

Dividends and distributed profits are recognized when the Company has the right to receive dividends or the right to receive profits from capital contribution.

21- Cost of goods sold

Cost of goods sold in the year is recorded in accordance with revenue arising in the year and ensures compliance with the prudence principle. Cases of material and goods losses exceeding the norm, expenses exceeding normal norms, and inventory losses after deducting the responsibility of relevant collectives and individuals are fully and timely recorded in the cost of goods sold in the year.

22- Financial expenses

Expenses recorded as financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing costs;
- Provision for diminution in value of trading securities, provision for losses on investments in other entities, losses arising from foreign currency sales, exchange rate losses, etc.

The above items are recorded at the total amount incurred in the year, not offset against financial income.

23- Corporate income tax

Current corporate income tax expense is determined based on taxable income in the year and the corporate income tax rate in the current fiscal year.

The Company is subject to a corporate income tax rate of 20% for business activities with taxable income for the fiscal year ending June 30, 2026.

24- Earnings per share

Basic earnings per share are calculated by dividing the profit or loss after tax attributable to shareholders owning ordinary shares of the Company (after adjusting for the setting aside of the Bonus and welfare fund and the Executive bonus fund) by the weighted average number of ordinary shares outstanding during the year.

25- Related parties

Parties are considered related if one party has the ability to control or significantly influence the other in making decisions about financial and operating policies. The Company's related parties include:

- Enterprises that directly or indirectly through one or more intermediaries control the Company or are controlled by the Company, or are under common control with the Company, including associates;
- Individuals who directly or indirectly hold voting rights of the Company that have significant influence over the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises in which the individuals mentioned above directly or indirectly hold a significant portion of voting rights or have significant influence.

In considering each relationship of related parties for the purpose of preparing and presenting the Financial Statements, the Company pays attention to the substance of the relationship rather than its legal form.

26- Segment information

As the Company's main activity is shipping agency, maritime, and accompanying services in Vietnam, the Company does not present segment reports by business sector and geographical area.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

III ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1 CASH AND CASH EQUIVALENTS

	<u>30/06/2026</u>	<u>01/01/2026</u>
Cash on hand	128,853,690	84,291,494
Demand bank deposits	124,415,610,192	117,918,214,768
Cash equivalents (*)	76,994,892,444	111,000,000,000
	<u>201,539,356,326</u>	<u>229,002,506,262</u>

Details of demand deposit balances:

	<u>30/06/2026</u>	<u>01/01/2026</u>
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	118,893,184,804	106,601,855,649
- Military Commercial Joint Stock Bank	1,590,519,849	4,160,111,155
- Vietnam Technological and Commercial Bank	2,717,623,845	2,768,428,341
- Vietnam Maritime Commercial Bank	301,472,150	2,689,511,807
- Joint Stock Commercial Bank for Investment and	709,067,568	1,537,286,725
- Ho Chi Minh City Development Commercial Joint Stock		
- Saigon - Hanoi Commercial Joint Stock Bank	36,070,629	-
- Joint Stock Commercial Bank for Investment and	2,389,831	-
- Loc Phat Vietnam Commercial Joint Stock Bank	4,175,359	
Bao Viet Securities Deposit	164,989	
- Vietnam - Russia Joint Venture Bank	160,941,168	161,021,091
	<u>124,415,610,192</u>	<u>117,918,214,768</u>

Details of cash equivalent balances:

	<u>30/06/2026</u>	<u>01/01/2026</u>
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	57,320,892,444	52,000,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam	-	40,000,000,000
- Saigon - Hanoi Commercial Joint Stock Bank	14,344,000,000	14,000,000,000
- Loc Phat Vietnam Commercial Joint Stock Bank	5,330,000,000	
- Military Commercial Joint Stock Bank	-	5,000,000,000
	<u>76,994,892,444</u>	<u>111,000,000,000</u>

(*) As of June 30, 2026, cash equivalents are term deposits with terms from 01 month to 03 months deposited at Commercial Joint Stock Banks with interest rates from 4.55%/year to 4.75%/year.

2 FINANCIAL INVESTMENTS

a) Short-term investments

Horizontal page print

b) Capital contributions to other entities

Horizontal page print

2 FINANCIAL INVESTMENTS

a) Short-term investments

	As at June 30, 2026		As at January 01, 2026	
	Cost VND	Fair value VND	Cost VND	Fair value VND
Held-to-maturity investments (*)				
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	26,407,976,904	26,407,976,904	30,720,000,000	30,720,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch	403,620,822	403,620,822	400,000,000	400,000,000
- Loc Phat Vietnam Joint Stock Commercial Bank - Ha Tinh Branch	22,311,488,740	22,311,488,740	10,000,000,000	10,000,000,000
- Saigon - Hanoi Joint Stock Commercial Bank - Ha Thanh Branch	24,652,231,766	24,652,231,766	10,000,000,000	10,000,000,000
- Military Joint Stock Commercial Bank - South Saigon Branch	-	-	15,000,000,000	15,000,000,000
Total	73,775,318,232	73,775,318,232	66,120,000,000	66,120,000,000

(*) As at June 30, 2026, term deposits with maturities from 06 months to 12 months were placed at Joint Stock Commercial Banks with interest rates ranging from 4.75%/year to 8.8%/year.

b) Capital contributions to other entities

	As at June 30, 2026		As at January 01, 2026	
	Cost	Book value according to	Cost	Book value according to
	VND	VND	VND	VND
b.1) Investments in associates	8,794,200,000	- 3,500,873,059	8,794,200,000	- 3,500,873,059
- NYK Auto Logistics (Vietnam) Co., Ltd	7,248,600,000	1,955,273,059	7,248,600,000	1,955,273,059
- Sinotrans Container Lines (Vietnam) Co., Ltd	1,545,600,000	1,545,600,000	1,545,600,000	1,545,600,000
	8,794,200,000	3,500,873,059	8,794,200,000	- 3,500,873,059

	As at June 30, 2026			As at January 01, 2026		
	Cost	Fair value(*)	Provision	Cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
b.2) Investments in other entities	1,694,103,664	1,694,103,664	-	1,694,103,664	1,694,103,664	-
- Yusen Logistics and Transportation (Vietnam) Co., Ltd	1,072,836,000	1,072,836,000	-	1,072,836,000	1,072,836,000	-
- Yusen Logistics Vietnam Co., Ltd	63,746,040	63,746,040	-	63,746,040	63,746,040	-
- Lotus Joint Venture Company	557,521,624	557,521,624	-	557,521,624	557,521,624	-
	1,694,103,664	1,694,103,664		1,694,103,664	1,694,103,664	

(*) As at June 30, 2026, the Company did not re-evaluate the fair value of investments in other entities due to insufficient basis for evaluation. Therefore, the Company presents the fair value as the cost of the investment.

Details of investees:

Associate Name	Place of incorporation and operation	Interest rate	Voting right ratio	Principal business activities
<i>Associate</i>				
- NYK Auto Logistics (Vietnam) Co., Ltd	Ho Chi Minh City	20.00%	20.00%	Sea freight, forwarding, and warehousing services.
- Sinotrans Container Lines (Vietnam) Co., Ltd (4)	Ho Chi Minh City	20.00%	20.00%	Sea freight, forwarding, and warehousing services.

Other entities

Details of investments in other entities are as follows:

Company Name	Place of incorporation and operation	Interest rate	Voting right ratio	Principal business activities
--------------	--------------------------------------	---------------	--------------------	-------------------------------

- Yusen Logistics and Transportation Vietnam Co., Ltd (1)	Hanoi City	51.00%	0.00%	Road transportation, forwarding, and warehousing; customs brokerage, agency.
- Yusen Logistics Vietnam Co., Ltd (2)	Hanoi City	1.00%	1.00%	Other support service activities related to transportation.
- Lotus Joint Venture Company (3)	Ho Chi Minh City	0.27%	0.27%	Cargo transportation, forwarding; sea freight.

(1) On April 01, 2014, Vietnam Ocean Shipping Agency Joint Stock Company (VOSA) and Yusen Logistics (Singapore) Pte., Ltd established Yusen Logistics and Transportation Vietnam Co., Ltd with a charter capital of 100,000 USD, in which VOSA's capital contribution ratio is 51%. According to the joint venture agreement signed with Yusen Logistics (Singapore) Pte., Ltd on September 10, 2013, VOSA grants Yusen Logistics (Singapore) Pte., Ltd the right to manage and control Yusen Logistics and Transportation Vietnam Co., Ltd in exchange for a fixed annual management fee of 40,000 USD received by VOSA from Yusen Logistics (Singapore) Pte., Ltd. The annual profit of the joint venture is still distributed according to the capital contribution ratio of both parties.

(2) On March 26, 2014, Vietnam Ocean Shipping Agency Joint Stock Company (VOSA) and Yusen Logistics (Singapore) Pte., Ltd (YLSG) agreed to sign a capital transfer agreement. Accordingly, VOSA agreed to transfer a portion of its capital contribution in Yusen Logistics Vietnam Co., Ltd (hereinafter referred to as the "Company") corresponding to 50% of the charter capital (equivalent to 200,000 USD). According to the transfer agreement, VOSA will continue to receive profit distributions from the Company's retained earnings accumulated up to March 31, 2014, based on the capital contribution ratio before the transfer (VOSA's capital contribution ratio was 51%, YLSG was 49%), and this profit will be distributed to the parties in seven (07) equal annual installments over seven (07) fiscal years after March 31, 2014 (a 7-year period from 2014 - 2020), with VOSA receiving 15.5 billion VND each period. After March 31, 2014, the Company distributes profits from other after-tax profits, VOSA receives a guaranteed profit of 5,000 USD, and YLSG receives the remaining after-tax profits of the Company after deducting the guaranteed profits.

(3) Established in 1991, Lotus Joint Venture Company (LOTUS Port) was the first joint venture in Vietnam in the field of international seaport exploitation between VIETTRANS, VOSA, and the foreign partner BLASCO - Ukraine. In this Company, VOSA had an initial capital contribution of 23,705 USD with a capital contribution ratio of 0.27%. Every year, the joint venture distributes profits and retains a portion of the profit for reinvestment. The actual profit VOSA receives annually is insignificant due to the low capital contribution ratio.

(4) On September 19, 2025, Vietnam Ocean Shipping Agency Joint Stock Company (VOSA) and SINOTRANS CONTAINER LINES CO., LTD established Sinotrans Container Lines (Vietnam) Co., Ltd with a charter capital of 7.728 billion VND, in which VOSA's capital contribution ratio is 20%, equivalent to 1.5456 billion VND. The annual profit of the joint venture is still distributed according to the capital contribution ratio of both parties.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

3 TRADE ACCOUNTS RECEIVABLE

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Related party				
Vinalines Nha Trang Joint Stock Company	125,410,683	(125,410,683)	125,410,683	(125,410,683)
VIMC Dinh Vu Port Joint Stock Company	-		55,000,000	
Can Tho Port Joint Stock Company	12,960,000		25,920,000	
Maritime Development Joint Stock Company	60,544,800			
Cai Lan International Container Terminal Co., Ltd.	1,069,258,647		847,985,954	
Dinh Vu Port Investment and Development Joint Stock Company	5,400,000		16,200,000	
VIMC Logistics Joint Stock Company - Ho Chi Minh City Branch	711,509,209		-	
Nhat Viet International Transport Co., Ltd.	130,916,859		-	
VIMC Container Shipping Joint Stock Company	1,526,775,000		1,025,350,000	
Cai Lan Port Investment Joint Stock Company	185,962,104		143,571,824	
Vietnam Maritime Corporation	113,335,000		-	
	3,942,072,302	(125,410,683)	2,239,438,461	(125,410,683)
Other party				
Naigai Nitto Logistics Vietnam Company Limited	14,735,172,721		14,646,693,907	
VNO IMPORT EXPORT TRADING SERVICE CO., LTD	18,933,696,000		6,553,618,200	
Nui Phao Mining Company Ltd	7,614,958,693		3,967,129,294	
Netma Joint Stock Company	3,910,654,795		2,308,860,576	
Hoa Phat Hai Duong Steel Joint Stock Company	11,208,512,566		9,775,429,599	
Hyundai Aluminum Vina Joint Stock Company	212,894,383		3,446,528,700	
Fedex Logistics Vietnam Co., Ltd.			1,740,918,139	
Alk Vina Joint Stock Company	121,699,840		1,265,961,502	
Vietnam Machinery Installation Corporation - JSC	-		6,135,497,058	
KD Sports Vietnam Company Limited	4,036,429,236		4,832,453,924	
Other trade receivables	117,499,716,658	(946,929,490)	84,340,833,190	(192,520,809)
	178,273,734,892	(946,929,490)	139,013,924,089	(192,520,809)

4 SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Related parties				
VIMC Maritime Project Management Board - Branch of Vietnam Maritime Corporation	330,026,400		330,026,400	
VIMC Container Shipping JSC	200,000			
	330,226,400	-	330,026,400	-
Other parties				
Quang Ninh Maritime Port Authority	5,750,191,453		3,390,034,558	

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

B12 Oil Port	2,254,746,650	2,044,003,000
Ha Long Investment Co., Ltd.	1,433,226,902	1,391,802,400
Hai Phong Maritime Port Authority	123,119,820	2,744,762,371
Advances to other suppliers	4,714,821,154	6,750,268,264
	14,276,105,979	16,320,870,593

5 OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
a) Short-term				
Dividends and profit receivables	-		1,818,943,011	
Interest receivables on deposits and loans	-		1,415,829,191	
Advances to employees and other staff recei	3,024,483,984		1,660,542,810	
Deposits and collaterals	8,672,195,838		7,741,360,440	
Other items	50,011,156,467	(96,597,406)	36,548,708,158	(96,597,406)
+ <i>Payments made on behalf of shipping lines for transport, freight, storage fees, documentation fees, and stevedoring</i>	37,300,326,357		26,555,336,286	
+ <i>Other receivables</i>	12,710,830,110		9,993,371,872	
	61,707,836,289	(96,597,406)	49,185,383,610	(96,597,406)
b) Long-term				
- Deposits and collaterals	1,507,216,300		2,057,620,825	
	1,507,216,300	-	2,057,620,825	-
c) In which: Other receivables from related parties				
Vietnam Maritime Corporation	357,798,600		357,798,600	
VIMC CONTAINER TRANSPORT JOINT STOCK COMPANY	1,478,427,234		1,505,189,510	
Yusen Logistics and Transportation (Vietnam) Co., Ltd.	-		1,818,943,011	
	1,836,225,834	-	3,681,931,121	-

6 BAD DEBTS

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Total value of receivables and loans that are overdue or not yet due but difficult to recover				
Vinalines Nha Trang Joint Stock Company	125,410,683	(125,410,683)	125,410,683	(125,410,683)
+ Shipping Corporation of India	96,597,406	(96,597,406)	96,597,406	(96,597,406)
+ Vmodule Co., Ltd.	50,000,000	(25,000,000)	50,000,000	
An Phu Trading and Forwarding Service Co., Ltd.	1,454,215,118	(680,895,970)	1,361,791,941	
+ Global Blue Sea Seafood Import-Export Trading Co., Ltd.	65,837,427	(19,751,228)	65,837,427	
Vinashin Ocean Shipping One Member Co., Ltd.	95,871,610	(95,871,609)	95,871,610	(67,110,126)
	1,887,932,244	(1,043,526,896)	1,795,509,067	(289,118,215)

7 INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Goods in transit	-		0	
	-	-	-	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

8 TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Transportation and transmission equipment	Office equipment	Total
Original cost					
Beginning balance	73,817,886,963	3,249,996,545	58,313,571,038	3,029,491,607	138,410,946,153
- Purchases during the period				90,282,000	90,282,000
- Completed capital construction					-
- Internal transfer					-
- Transfer to investment property					-
- Liquidation, sale			(668,460,909)		(668,460,909)
- Other decreases					-
Ending balance	73,817,886,963	3,249,996,545	57,645,110,129	3,119,773,607	137,832,767,244
Accumulated depreciation					
Beginning balance	49,606,021,361	3,066,816,018	47,726,312,326	2,848,474,652	103,247,624,357
- Depreciation during the period	848,260,344	24,814,632	1,148,470,173	99,677,816	2,121,222,965
- Other increases					-
- Internal transfer					-
- Reclassification	(2)		2		-
- Transfer to investment property					-
- Liquidation, sale			(668,460,909)		(668,460,909)
- Other decreases					-
Ending balance	50,454,281,703	3,091,630,650	48,206,321,592	2,948,152,468	104,700,386,413
Net book value					
At the beginning of the period	24,211,865,602	183,180,527	10,587,258,712	181,016,955	35,163,321,796
At the end of the period	23,363,605,260	158,365,895	9,438,788,537	171,621,139	33,132,380,831

List of tangible fixed assets in the period with a value of 10% or more of the total value of tangible fixed assets:

Name of tangible fixed asset	Type	Original cost	Accumulated depreciation	Net book value
Petroland 5th Floor Office, No. 12 Tan Trao, Tan Phu Ward, District 7, HCMC.	Buildings and structures	18,532,556,000		18,532,556,000
General Warehouse 1C	Buildings and structures	9,253,026,998		9,253,026,998

9 INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
Original cost			
Beginning balance	9,563,901,878	6,110,211,118	15,674,112,996
- Purchases during the year			-
- Other increases			-
- Internal transfer			-
- Liquidation, sale			-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

- Transfer to investment property			-
Ending balance	9,563,901,878	6,110,211,118	15,674,112,996
Accumulated amortization			
Beginning balance	37,201,904	4,016,776,146	4,053,978,050
- Amortization during the period	949,380	511,378,771	512,328,151
- Other increases			-
- Reclassification			-
- Liquidation, sale			-
- Transfer to investment property			-
Ending balance	38,151,284	4,528,154,917	4,566,306,201
Net book value			
At the beginning of the period	9,526,699,974	2,093,434,972	11,620,134,946
At the end of the period	9,525,750,594	1,582,056,201	11,107,806,795

List of intangible fixed assets in the period with a value of 10% or more of the total value of intangible fixed assets:

Name of intangible fixed asset	Type	Original cost	Accumulated amortization	Net book value
Land use right No. 11, Nam Song Can Tho New Urban Area	Land use rights	2,140,247,000		2,140,247,000
Land use right 107 Nguyen Thi Dinh	Land use rights	2,646,702,360		2,646,702,360
Land (Headquarters No. 04 Quang Trung, Ward 1, Vung Tau City, Ba Ria - Vung Tau)	Land use rights	2,164,000,000		2,164,000,000
Fast accounting software	Computer software	1,518,000,000		1,518,000,000

10 INVESTMENT PROPERTY

	Land use rights	Infrastructure	Buildings and structures	Total
Original cost				
Beginning balance	11,857,348,584	71,984,825,618	23,864,741,913	107,706,916,115
- Internal transfer				-
- Increase from reclassification				-
Ending balance	11,857,348,584	71,984,825,618	23,864,741,913	107,706,916,115
Accumulated depreciation				
Beginning balance	5,248,185,048	62,096,190,111	21,008,661,129	88,353,036,288
- Depreciation during the period	114,418,068	1,942,347,654	46,440,336	2,103,206,058
- Internal transfer				-
- Increase from reclassification				-
Ending balance	5,362,603,116	64,038,537,765	21,055,101,465	90,456,242,346
Net book value				
At the beginning of the period	6,609,163,536	9,888,635,507	2,856,080,784	19,353,879,827
At the end of the period	6,494,745,468	7,946,287,853	2,809,640,448	17,250,673,769

List of tangible fixed assets in the period with a value of 10% or more of the total value of tangible fixed assets:

Name of investment property	Type	Original cost	Accumulated depreciation	Net book value
Cai Lan container yard	Investment property - infrastructure	36,742,645,754		36,742,645,754
Animal feed warehouse	Investment property - infrastructure	31,835,967,664		31,835,967,664

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

11 CAPITAL CONSTRUCTION IN PROGRESS

	<u>30/06/2026</u>	<u>01/01/2026</u>
- Construction cost of warehouse fence 222 Dong Da	181,414,394	181,414,394
- Other expenses	30,912,273	30,912,273
- Construction cost of Yen The office renovation	1,832,792,592	
	<u>2,045,119,259</u>	<u>212,326,667</u>

12 PREPAID EXPENSES

	<u>30/06/2026</u>	<u>01/01/2026</u>
a) Short-term		
- Insurance premiums	46,899,151	13,188,529
- Prepaid tools and supplies	7,118,053	43,524,106
- Asset repair expenses	226,598,416	65,472,778
- Other short-term prepaid expenses	10,654,159,356	3,478,112,664
	<u>10,934,774,976</u>	<u>3,600,298,077</u>
b) Long-term		
- Prepaid land rent (*)	51,066,697,829	51,722,567,963
- Insurance premiums		
- Asset repair expenses	74,820,988	
- Prepaid tools and supplies	2,478,833	238,500,486
- Other long-term prepaid expenses	213,227,650	14,400,795
	<u>51,357,225,300</u>	<u>51,975,469,244</u>

(*) These are land rental payments that the Company has paid in a lump sum for the entire lease term for land plots in Ho Chi Minh City, Da Nang City, and Hai Phong City. The primary portion is the lump-sum land rental prepayment at 25 Dien Bien Phu Street, May To Ward, Ngo Quyen District, Hai Phong City for a 50-year lease term (from June 24, 2016 to June 24, 2066). The Company has completed all procedures and was granted the "Certificate of land use rights and ownership of houses and other assets attached to land" by the State on May 17, 2017, with an initial carrying value of the land use rights of 60,896,981,000 VND. The remaining unamortized value as of June 30, 2026 is 49,022,069,738 VND (the figure recorded as of January 01, 2026 was 49,631,039,546 VND, and the prepaid land rental amortized in the first 6 months of 2026 was 608,969,808 VND). These expenses are recognized and reported in the income statement using the straight-line method based on the lease contract term.

13 SHORT-TERM TRADE PAYABLES

	<u>30/06/2026</u>	<u>01/01/2026</u>
Related parties		
- Hoang Dieu Port One Member Limited Company		
- Da Nang Port Tugboat Joint Stock Company	376,144,214	581,077,746
- Cai Lan International Container Terminal Co., Ltd.	1,135,470,732	-
- Da Nang Port Logistics Joint Stock Company	1,050,903,801	3,619,277,295
- VIMC Logistics JSC - Hai Phong Branch	-	11,621,277
- Cua Lo Port Tugboat and Maritime Services Joint Stock Company	121,752,000	-
- Hai Phong Port Tugboat and Transportation Joint Stock Company	-	195,745,406
- Da Nang Port Joint Stock Company	420,000,000	-
- Vietnam Maritime Corporation	433,247,166	
	<u>4,119,228</u>	<u>104,400,000</u>
	<u>3,541,637,141</u>	<u>4,512,121,724</u>
Other short-term trade payables		
- Hoa Trung Travel Transport Trading Co., Ltd.	-	3,575,739,600
- Euro Pac Logistics Pte., Ltd	1,064,075,587	750,944,222
- Thuy Hoang Anh Trading and Transport Co., Ltd.	1,825,037,558	3,516,018,262
- Quang Ninh Port Joint Stock Company	5,063,837,908	412,824,096

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

- Tien Bo Trading and Transport Co., Ltd.	2,433,156,279	1,753,500,960
- Da Phuc Port Services Joint Stock Company	2,632,738,055	1,157,097,165
- Vn Anlogs Co., Ltd.	4,857,051,888	2,403,660,985
- IATA Vietnam Co., Ltd.	2,535,390,435	2,186,038,551
- Minh Chau Trading and Transport Joint Stock Company	2,895,307,200	2,735,586,000
- Tan Truong Trading and Transport Co., Ltd.	2,901,055,960	1,024,327,000
- Phuc Minh Phat Trading and Transport Co., Ltd.	925,867,800	750,870,000
- Tan Cang Saigon Corporation - One Member Limited Liability Company	48,283,056	171,594,918
- Thang Nguyen Trading and Transport Co., Ltd.	12,286,987,200	
- Payables to other entities	99,089,991,906	71,677,827,067
	138,558,780,832	92,116,028,826

14 SHORT-TERM ADVANCES FROM CUSTOMERS

	<u>30/06/2026</u>	<u>01/01/2026</u>
Related parties		
- Phuong Dong Maritime and Trading Transport JSC	2,010,286	2,010,286
	2,010,286	2,010,286
Short-term advances from customers		
- Hachiuma Steamship Co., Ltd		405,895,866
- Duong Linh Production Co., Ltd.	464,465,493	1,409,755,194
- Gio Shipping Co., Ltd	278,744,483	278,744,483
- Thong Yi Trading	-	13,478,863
- Multi International Ltd	347,122,360	719,233,497
- Richland Bulk Pte. Ltd	-	1,306,150,000
- Gac Vietnam Transport and Forwarding Co., Ltd.	1,272,212,397	
- Other customers	10,361,245,637	7,473,360,608
	12,723,790,370	11,606,618,511

15 DIVIDENDS AND PROFITS PAYABLE

	<u>30/06/2026</u>	<u>01/01/2026</u>
- Dividends and profits payable	452,958,335	
	452,958,335	-

16 TAXES AND OTHER PAYABLES TO THE STATE BUDGET

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16 . TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Receivable at the beginning of the VND	Payable at the beginning of the year VND	Payable during the year VND	Paid during the year VND	Receivable at the end of the year VND	Payable at the end of the year VND
- Value Added Tax		567,366,292	5,099,854,024	4,891,672,931		775,547,385
- Corporate Income Tax	138,925,764	1,117,544,728	4,707,985,652	3,141,471,354		2,545,133,262
- Personal Income Tax	95,290,615	549,271,660	1,950,252,448	2,234,963,435	35,374,717	204,644,775
- Natural Resources Tax						
- Land and Rental Tax		891,489,941	2,616,421,682	2,616,421,682		891,489,941
- Environmental Protection Tax						
- Other taxes		7,150,493,979	2,786,668,780	8,929,124,456		1,008,038,303
+ VAT and CIT of Foreign Contractors		7,150,493,979	2,786,668,780			9,937,162,759
+ Other taxes						-
- Fees, charges and other payables			20,874,893	20,874,893		
	<u>234,216,379</u>	<u>10,276,166,600</u>	<u>17,182,057,479</u>	<u>21,834,528,751</u>	<u>35,374,717</u>	<u>5,424,853,666</u>

The Company's tax finalization is subject to inspection by tax authorities. As the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amounts presented in the interim Financial Statements may be subject to change based on the decisions of tax authorities.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

17 ACCRUED EXPENSES

a) Short-term

	<u>30/06/2026</u>	<u>01/01/2026</u>
- Accrued cost of services provided	7,579,619,284	4,279,626,085
- Accrued land rental expenses	-	888,762,295
- House rental expenses	-	1,544,089,350
- Other short-term accrued expenses	7,236,869,208	1,411,519,771
- Remuneration		623,433,120
	<u>14,816,488,492</u>	<u>8,747,430,621</u>

a) Long-term

	<u>30/06/2026</u>	<u>01/01/2026</u>
- Major fixed asset repair expenses		450,000,000
	<u>-</u>	<u>450,000,000</u>

18 OTHER PAYABLES

a) Short-term

	<u>30/06/2026</u>	<u>01/01/2026</u>
- Trade union fees	711,822,039	975,697,090
- Social insurance	100,001,591	19,994,066
- Health insurance	14,118,975	-
- Unemployment insurance	6,275,100	-
- Short-term deposits and collateral received	6,021,799,602	6,002,456,078
- Dividends and profits payable	-	452,958,335
- Other payables and obligations	118,647,649,196	124,791,935,637
+ Payments made on behalf and funds received for payment on behalf of shipping lines	57,227,655,929	89,437,671,135
<i>Sinotrans Container Lines Co., Ltd</i>	16,773,051,138	33,540,419,965
<i>Shanghai Zhonggu Logistics Co., Ltd</i>	9,320,920,568	9,320,920,568
<i>Namsung Tax</i>	3,727,848,513	3,727,848,513
<i>Grand China Shipping Cp., Ltd.</i>	1,328,360,089	1,328,360,089
<i>Qingdao Dongji Shipping Co., Ltd</i>	1,500,223	1,500,223
<i>Southern Vietnam Maritime Pilot One Member Limited Liability Company</i>	1,851,070,730	1,317,893,624
<i>Dongji Container Line Co., Limited</i>	322,283,529	322,283,529
<i>Tan Cang Maritime Pilot One Member Limited Liability Company</i>	2,839,740,909	2,936,796,716
<i>Other entities</i>	21,062,880,230	36,941,647,908
+ Deposits from shipping lines	33,792,434,022	23,693,693,705
+ Funds held on behalf of SYMS Vietnam Co., Ltd (*)	3,737,387,440	3,737,387,440
+ Other items	23,890,171,805	7,923,183,357
	<u>125,501,666,503</u>	<u>132,243,041,206</u>

b) Long-term

- Long-term deposits and collateral received	2,407,882,106	1,784,700,288
	<u>2,407,882,106</u>	<u>1,784,700,288</u>

c) In which: Other payables to related parties

- Hoang Dieu Port One Member Limited Company	5,187,436,306	3,349,781,405
- Can Tho Port Joint Stock Company	45,000,000	45,000,000
- Vietnam Maritime Corporation	99,960,000	
- Thi Vai General Port Joint Stock Company	119,294,455	-
- SP - PSA International Port Co., Ltd.	-	76,370,911
	<u>5,451,690,761</u>	<u>3,471,152,316</u>

(*) This is the deposit amount the Company received to ensure the performance of services related to shipping agency. SYMS Vietnam Co., Ltd has suspended operations/or has ceased operations.

19 DEFERRED REVENUE

	<u>30/06/2026</u>	<u>01/01/2026</u>
- Advances from service activities	6,444,885,348	976,927,264
- Other short-term deferred revenue		
	<u>6,444,885,348</u>	<u>976,927,264</u>

20 OWNER'S EQUITY

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20 OWNER'S EQUITY

Statement of changes in owner's equity

	Owner's invested capital	Investment and development funds	Other funds belonging to	Retained earnings	Total
	VND	VND	VND	VND	VND
Balance as of January 01, 2025	140,964,860,000	165,913,555,864	-	35,702,339,132	342,580,754,996
Profit for the previous period				13,947,737,498	13,947,737,498
Appropriation to Investment and development fund	-	3,143,803,203	-	(3,143,803,203)	-
Appropriation to Bonus and welfare fund	-	-	-	(4,870,242,510)	(4,870,242,510)
Appropriation to Management reward fund	-	-	-	(346,290,000)	(346,290,000)
Dividend payment	-	-	-	(21,144,729,000)	(21,144,729,000)
					-
Balance as of June 30, 2025	140,964,860,000	169,057,359,067	-	20,145,011,917	330,167,230,984
Balance as of January 01, 2026	140,964,860,000	169,057,359,067	-	28,859,677,666	338,881,896,733
Profit for the current period	-	-	-	15,789,649,104	15,789,649,104
Appropriation to Investment and development fund	-	-	-	-	-
Appropriation to Bonus and welfare fund	-	-	-	(6,617,701,306)	(6,617,701,306)
Appropriation to Management reward fund	-	-	-	(710,414,934)	(710,414,934)
Appropriation for dividend payment	-	-	-	(14,096,486,000)	(14,096,486,000)
Balance as of June 30, 2026	140,964,860,000	169,057,359,067	-	23,224,724,530	333,246,943,597

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

21 OFF-BALANCE SHEET ITEMS

	30/06/2026	01/01/2026
- Foreign currencies		
- United States Dollar (USD)	3,269,397.89	2,465,242.56
- Russian Ruble (RUB)	4,230.00	4,890.00

IV SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1 TOTAL REVENUE FROM SALES AND SERVICES

	First 6 months of 2026	First 6 months of 2025
- Maritime service revenue	555,007,893,716	432,683,837,635
Shipping agency revenue	55,154,791,279	34,792,528,649
Freight forwarding agency revenue	488,829,581,337	368,436,934,316
Tallying revenue	11,023,521,100	12,694,407,960
Liner agency revenue		16,759,966,710
- Warehouse business service revenue	79,715,485,248	74,367,752,208
- Revenue from sale of goods	8,411,672,684	
- Other service revenue	47,673,582,496	46,392,366,123
	690,808,634,144	553,443,955,966

2 COST OF GOODS SOLD

	First 6 months of 2026	First 6 months of 2025
- Cost of maritime services	518,644,706,838	395,805,474,583
Cost of shipping agency services	39,526,697,335	21,317,007,135
Cost of freight forwarding agency services	474,456,082,952	357,564,568,907
Cost of tallying services	4,661,926,551	7,534,106,874
Cost of liner agency services	-	9,389,791,667
- Cost of warehouse business services	74,001,116,640	70,986,949,337
- Cost of goods sold	8,296,437,325	
- Cost of other services	38,888,855,824	41,685,128,381
	639,831,116,627	508,477,552,301

3 FINANCIAL INCOME

	First 6 months of 2026	First 6 months of 2025
Interest income from deposits and loans	4,041,275,355	3,106,778,343
Dividends and profits shared	261,350,000	246,650,000
Foreign exchange gain arising during the period	3,458,367,796	6,033,064,306
Foreign exchange gain from revaluation of ending balances	236,216,713	97,534,975
	7,997,209,864	9,484,027,624

4 FINANCIAL EXPENSES

	First 6 months of 2026	First 6 months of 2025
Loan interest expenses	12,451,819	50,825,093
Foreign exchange loss arising during the period	1,128,854,203	1,337,011,636
Foreign exchange loss from revaluation of ending balances	156,946,311	220,975,755
	1,298,252,333	1,608,812,484

5 ADMINISTRATIVE OVERHEADS

	First 6 months of 2026	First 6 months of 2025
Labor costs	22,572,302,695	23,144,279,306
Outsourced service costs	4,867,692,169	4,821,898,061
Fixed asset depreciation expenses	1,027,548,921	1,194,511,447
Management material and office supply expenses	221,080,292	754,616,573
Management material expenses	1,492,617,339	255,402,388
Taxes, fees, and charges	740,865,228	868,104,772
Other cash expenses	4,973,649,264	4,333,612,689

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

Provision expenses

754,408,681	
36,650,164,589	35,372,425,236

6 OTHER INCOME

	<u>First 6 months of 2026</u>	<u>First 6 months of 2025</u>
Income from disposal and liquidation of fixed assets	207,272,727	90,000,000
Fines received		
Other income	7,804,357	87,510,233
	<u>215,077,084</u>	<u>177,510,233</u>

7 OTHER EXPENSES

	<u>First 6 months of 2026</u>	<u>First 6 months of 2025</u>
Fixed asset liquidation expenses	15,000,000	
Fines, tax arrears, and administrative penalties	700,299,795	14,499,569
Other expenses	15,912,083	51,245,807
	<u>731,211,878</u>	<u>65,745,376</u>

8 OPERATING EXPENSES BY ELEMENT

	<u>First 6 months of 2026</u>	<u>First 6 months of 2025</u>
Raw material and supply expenses	5,257,341,247	3,692,833,365
Labor costs	57,661,096,624	66,821,730,655
Tool, supply, and equipment expenses	221,080,292	
Fixed asset depreciation expenses	4,736,757,174	5,001,706,500
Taxes, fees, and charges	740,865,228	
Provision expenses	754,408,681	
Outsourced service costs	581,156,983,866	448,261,352,474
Other cash expenses	17,659,274,779	20,072,354,543
	<u>668,187,807,891</u>	<u>543,849,977,537</u>

9 CURRENT CORPORATE INCOME TAX EXPENSES

	<u>First 6 months of 2026</u>	<u>First 6 months of 2025</u>
Total accounting profit before tax	20,510,175,665	17,580,958,426
Adjustments to accounting profit to determine taxable income:		
- Increases	3,029,752,594	522,441,673
- Decreases	3,740,134,053	1,355,463,202
Taxable income	710,381,459	833,021,529
Corporate income tax rate	23,539,928,259	18,103,400,099
Deferred corporate income tax	20%	20%
Corporate income tax payable	12,540,909	12,540,907
	<u>4,707,985,652</u>	<u>3,620,680,021</u>

V TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list and relationships between the Company and its related parties are as follows:

Related party

Vietnam Maritime Corporation
DaNang Port Joint Stock Company
Port of Hai Phong Joint Stock Company
CanTho Port Joint Stock Company
Saigon Port Joint Stock Company
Nghe Tinh Port Joint Stock Company
CamRanh Port Joint Stock Company
Cai Lan International Container Terminal Limited Liability Company
VOSA Shipping and Logistics Joint Stock Company
DinhVu Port Investment & Development Joint Stock Company

Relationship

Parent Company
Under common control of the Parent Company
Under common control of the Parent Company
Under common control of the Parent Company
Under common control of the Parent Company
Under common control of the Parent Company
Under common control of the Parent Company
Under common control of the Parent Company
Under common control of the Parent Company
Under common control of the Parent Company

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

Da Nang Port Logistics Joint Stock Company	Under common control of the Parent Company
Vietnam Maritime Corporation	Under common control of the Parent Company
QuyNhon Port Logistics Service Company Limited	Under common control of the Parent Company
CaiLan Port Investment Joint Stock Company	Under common control of the Parent Company
VIMC Logistics Joint Stock Company	Under common control of the Parent Company
Vietnam Ocean Shipping Joint Stock Company (Vitranschart)	Under common control of the Parent Company
Transvina High-Tech Cargo Transport Co., Ltd.	Under common control of the Parent Company
Vietnam Ocean Shipping Joint Stock Company - Hanoi Branch	Under common control of the Parent Company
VIMC Shipping Company	Subsidiary of the Parent Company
Yusen Logistics (Singapore) Pte., Ltd	Joint venture partner

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

Transactions during the period:

	<u>First 6 months of 2026</u>	<u>First 6 months of 2025</u>
Revenue from service provision		
- VIMC Shipping Company	-	13,777,778
- VIMC Dinh Vu Port Joint Stock Company	194,444,460	263,888,910
- Dinh Vu Port Investment and Development Joint Stock Company	55,000,000	174,068,000
- Cai Lan International Container Terminal Co., Ltd.	1,533,916,291	3,013,194,305
- VOSA Shipping and Logistics Joint Stock Company		14,380,000
- Can Tho Port Joint Stock Company	72,000,000	72,000,000
- SITC Dinh Vu Logistics Co., Ltd.	11,321,824	-
- Phuong Dong Shipping and Trading Joint Stock Company	-	24,074,074
- Cai Lan Port Investment Joint Stock Company	805,156,980	
- VIMC CONTAINER SHIPPING JOINT STOCK COMPANY	2,973,388,847	1,792,770,313
- Hai Dang Ship Management Co., Ltd.	71,905,219	
- SCC Crewing Co., Ltd.	41,812,194	
- Maritime Development Joint Stock Company	56,060,000	
- VIMC Logistics Joint Stock Company	8,147,500	
- Vietnam Maritime Corporation	210,064,815	
- VIMC Logistics Joint Stock Company - Ho Chi Minh City Branch	890,909,610	
- Nhat Viet International Transport Co., Ltd.	255,361,852	
	7,179,489,592	5,368,153,380

Key management personnel compensation:

	<u>Position</u>	<u>First 6 months of 2026</u>	<u>First 6 months of 2025</u>
		<u>VND</u>	<u>VND</u>
		2,386,692,151	1,354,594,752
- Ms. Do Thi Thanh Thuy	Chairwoman of the Board of Directors (appointed March 06, 2026)	54,512,000	
- Phan Nhan Thao	General Director (appointed November 01, 2025)	522,539,633	
- Mr. Tran Tuan Hai	Member of the Board of Directors	177,622,968	81,104,000
- Mr. Nguyen Duc Thien	Member of the Board of Directors	463,553,968	233,393,300
- Mr. Tran Hong Quang	Member of the Board of Directors	114,622,968	55,904,000
- Mr. Nguyen The Tiep	Member of the Board of Directors	148,222,968	67,644,000
- Dang Hong Truong	Member of the Board of Directors	114,122,968	55,404,000
- Ms. Vu Thi Thanh Duyen	Head of the Supervisory Board (appointed March 06, 2026)	35,124,000	
- Nguyen Son Ha	Member of the Supervisory Board	103,534,968	48,876,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal period from January 01, 2026 to June 30, 2026

-	Nguyen Thi Minh Nguyet	Member of the Supervisory Board	73,391,484	
-	Mr. Do Tien Duc	Chairman of the Board of Directors (dismissed March 06, 2026)	160,286,453	79,752,000
-	Ms. Duong Thi Hong Hanh	Head of the Supervisory Board (dismissed March 06, 2026)	89,498,968	55,404,000
-	Ms. Nguyen Thi Thanh Trang	Deputy General Director (dismissed November 01, 2025)	207,229,914	311,418,245
-	Nguyen Dinh Tu	Deputy General Director in charge (dismissed April 01, 2025)	87,125,407	304,579,207
-	Mr. Nguyen Hong Hai	Member of the Supervisory Board (dismissed June 26, 2025)	35,303,484	61,116,000

Apart from the transactions with related parties mentioned above, no other related party transactions occurred during the period, and there are no outstanding balances with the Company as of the end of the accounting period.

Preparer

Manager of Accounting and Financial Dept

HCMC, July 23, 2026
General Director

Nguyen Thi Kim Huong

Nguyen Thi Thanh Thuy



Phan Nhan Thao

