VIETNAM OCEAN SHIPPING AGENCY CORPORATION	SOCIALIST REPUBLIC OF VIETNAM **Independence – Freedom – Happiness**
No.: 429 /CBTT-VOSA	*Ho Chi Minh City, October 20, 2026*

PERIODIC DISCLOSURE OF INFORMATION ON FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, Vietnam Ocean Shipping Agency Corporation hereby discloses its Separate Financial Statements (FS) for Quarter 3 of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: Vietnam Ocean Shipping Agency Corporation

- Securities code: VSA
- Head office address: 5th Floor, No. 12 Tan Trao, Tan My Ward, Ho Chi Minh City
- Contact telephone: (028) 54161820 / 54161821 / 54161822
- Email: vosagroup@vosagroup.com Website: www.vosa.com.vn

2. Content of disclosed information:

- Separate Financial Statements for Quarter 3 of 2026.

☑ Separate FS (the listed organization has no subsidiary and the superior accounting unit has dependent units);

☐ Consolidated FS (the listed organization has subsidiaries);

☐ General FS (the listed organization has dependent accounting units that organize their own accounting apparatus).

- Cases subject to explanation of reasons:

+ The audit organization issues an opinion other than an unqualified opinion on the FS (applicable to the FS audited in 2026):

☐ Yes ☐ No

Explanatory document where "Yes" is ticked:

☐ Yes ☐ No

+ Profit after tax in the reporting period differs by 5% or more before and after audit, or changes from a loss to a profit or vice versa (applicable to the FS audited in 2026):

☐ Yes ☐ No

Explanatory document where "Yes" is ticked:

☐ Yes ☐ No

+ Profit after corporate income tax in the business performance report of the reporting period changes by 10% or more compared with the report of the same period of the previous year:

☑ Yes ☐ No

Explanatory document where "Yes" is ticked:

☑ Yes ☐ No

+ Profit after tax in the reporting period is a loss, or changes from a profit in the report of the same period of the previous year to a loss in this period or vice versa:

☐ Yes ☐ No

Explanatory document where "Yes" is ticked:

☐ Yes ☐ No

This information was disclosed on the Company's website on October 20, 2026 at the 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.

Where the listed organization has such a transaction, it is requested to report the following in full:

- Content of the transaction:
- Ratio of transaction value to total asset value of the enterprise (%) (*based on the most recent annual financial statements*);
- Date of completion of the transaction:

We hereby undertake that the information disclosed above is true and we take full responsibility before the law for the content of the disclosed information.

Person Authorized to Disclose Information

CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM

Trần Công Toàn

Attachments:

- Separate Financial Statements for Quarter 3 of 2026.

Trần Công Toàn

Digitally signed by Trần Công Toàn
Date: 2026-10-20 16:32:11

VIET NAM OCEAN SHIPPING AGENCY CORPORATION

SEPARATE FINANCIAL STATEMENTS QUARTER 03/2026

Ho Chi Minh City, Oct 2026.

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
5th Floor, No. 12 Tan Trao, Tan My Ward, HCMC
Tax Code: 0300437898

Form No. B 01a - DN
(Issued with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION
As of September 30, 2026

Currency: VND

ASSETS	Code	Notes	Ending balance of the quarter	Beginning balance of the year
1	2	3	4	5
A - CURRENT ASSETS	**100**		**393,561,530,846**	**393,682,640,435**
I - Cash and cash equivalents	**110**	**III.1**	**117,096,989,894**	**184,608,287,485**
1. Cash	111		105,096,989,894	76,608,287,485
2. Cash equivalents	112		12,000,000,000	108,000,000,000
II - Short-term financial investments	**120**	**III.2**	**92,522,055,992**	**62,620,000,000**
1. Trading securities	121		-	-
2. Allowance for diminution in value of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		92,522,055,992	62,620,000,000
III - Short-term receivables	**130**		**167,287,019,659**	**131,650,358,461**
1. Short-term trade receivables	131	**III.3**	111,502,721,335	94,490,764,187
2. Short-term advances to suppliers	132	**III.4**	24,940,897,516	13,456,381,933
3. Short-term internal receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Other short-term receivables	135	**III.5**	31,790,330,298	23,992,330,556
6. Allowance for doubtful short-term debts (*)	136	**III.6**	(946,929,490)	(289,118,215)
7. Shortage of assets awaiting resolution	137		-	-
IV - Inventories:	**140**		-	-
1. Inventories	141		-	-
2. Allowance for inventory devaluation (*)	142		-	-
V - Other short-term assets	**160**		**16,655,465,301**	**14,803,994,489**
1. Short-term prepayments	161	**III.12**	5,860,603,414	3,400,314,375
2. Deductible VAT	162		10,794,861,887	11,308,389,499
3. Taxes and other receivables from the State budget	163		-	95,290,615
4. Government bond repurchase transactions	164		-	-
5. Other short-term assets	165		-	-
B - NON-CURRENT ASSETS	**200**		**190,809,992,428**	**195,411,873,997**
I - Long-term receivables	**210**		**807,938,800**	**1,353,343,325**
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215		807,938,800	1,353,343,325
6. Allowance for doubtful long-term debts (*)	216		-	-
II - Fixed assets	**220**		**35,211,906,421**	**40,545,653,547**
1. Tangible fixed assets	221	**III.8**	26,858,351,472	29,437,970,231
- Historical Cost	222		109,618,584,005	118,929,916,576
- Accumulated depreciation (*)	223		(82,760,232,533)	(89,491,946,345)
2. Finance lease fixed assets	224		-	-
- Historical Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	**III.9**	8,353,554,949	11,107,683,316
- Historical Cost	228		12,674,484,478	14,867,112,996
- Accumulated amortization (*)	229		(4,320,929,529)	(3,759,429,680)
III - Investment property	**240**	**III.10**	**18,800,118,716**	**19,353,879,827**
- Historical Cost	241		117,303,080,204	107,706,916,115
- Accumulated depreciation	242		(98,502,961,488)	(88,353,036,288)
V - Long-term work in progress	**250**		**453,067,408**	**212,326,667**
1. Long-term work in progress	251		-	-
2. Construction in progress	252	**III.11**	453,067,408	212,326,667
VI - Long-term financial investments	**260**	**III.2**	**82,194,976,723**	**82,194,976,723**
1. Investments in subsidiaries	261		77,000,000,000	77,000,000,000
2. Investments in joint ventures and associates	262		8,794,200,000	8,794,200,000
3. Investments in other entities	263		1,694,103,664	1,694,103,664

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
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Tax Code: 0300437898

Form No. B 01a - DN
(Issued with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION
As of September 30, 2026

Currency: VND

ASSETS	Code	Notes	Ending balance of the quarter	Beginning balance of the year
1	2	3	4	5
4. Provision for impairment of long-term investments (*)	264		(5,293,326,941)	(5,293,326,941)
5. Long-term held-to-maturity investments	265		-	-
VII - Other long-term assets	**270**		**53,341,984,360**	**51,751,693,908**
1. Long-term prepayments	271		53,341,984,360	51,751,693,908
2. Deferred income tax assets	272		-	-
3. Long-term equipment, materials, and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**584,371,523,274**	**589,094,514,432**
RESOURCES				
C - LIABILITIES	**300**		**252,627,463,214**	**259,867,748,327**
I - Current liabilities	**310**		**250,279,581,108**	**257,645,048,039**
1. Short-term trade accounts payable	311	**III.13**	80,105,485,919	71,836,353,386
2. Short-term advances from customers	312	**III.14**	18,072,550,804	10,560,579,312
3. Dividends and profits payable	313	**III.15**	452,958,335	-
4. Taxes and other payables to the State budget	314	**III.16**	5,014,886,934	9,298,446,728
5. Payable to employees	315		20,599,820,223	27,070,438,039
6. Short-term accrued expenses	316	**III.17**	16,857,590,449	8,323,177,307
7. Short-term inter-company payables	317		-	-
8. Short-term construction contract progress payments due	318		-	-
9. Short-term unearned revenue	319	**III.19**	1,242,054,550	976,927,264
10. Other short-term payables	320	**III.18**	100,756,097,742	122,458,612,920
11. Short-term borrowings and finance lease liabilities	321		-	-
12. Short-term provisions	322		-	-
13. Bonus and welfare funds	323		7,178,136,152	7,120,513,083
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II-Non-current liabilities	**330**		**2,347,882,106**	**2,222,700,288**
1. Long-term trade account payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	
4. Long-term accrued expenses	334		-	450,000,000
5. Internal payables for working capital	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338		2,347,882,106	1,772,700,288
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred stock	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D. OWNERS' EQUITY	**400**		**331,744,060,060**	**329,226,766,105**
1. Owner's contributed capital	411	**III.20**	140,964,860,000	140,964,860,000
- Ordinary shares with voting rights	*411a*		*140,964,860,000*	*140,964,860,000*
- Preference shares	*411b*		-	-
2. Share premium	412		-	-
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange difference reserve	417		-	-
8. Investment and development fund	418		169,057,359,067	169,057,359,067
9. Other equity funds	419		-	-
10. Retained earnings	420		21,721,840,993	19,204,547,038

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
5th Floor, No. 12 Tan Trao, Tan My Ward, HCMC
Tax Code: 0300437898

Form No. B 01a - DN
(Issued with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Currency: VND

ASSETS	Code	Notes	Ending balance of the quarter	Beginning balance of the year
1	2	3	4	5
- Accumulated undistributed earnings after tax to the end of the prior period	420a		-	-
- Undistributed earnings after tax for this period	420b		21,721,840,993	19,204,547,038
TOTAL CAPITAL	**440**		**584,371,523,274**	**589,094,514,432**

Ho Chi Minh City, 20 Oct 2026

Preparer	Manager of Accounting and Financial Dept	General Director
Nguyen Thi Kim Huong	Nguyen Thi Thanh Thuy	Phan Nhan Thao

CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM
M.S.D.N: 0300437898 - P. TÂN MỸ - TP. HỒ CHÍ MINH

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
5th Floor, 12 Tan Trao, Tan My Ward, HCMC
Tax Code: 0300437898

Form B 02a - DN
(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance)

SEPARATE INCOME STATEMENT

For the accounting period from January 01, 2026 to September 30, 2026

Unit: VND

ITEMS	Code	Notes	Quarter III		Year-to-date	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales and service provision	**01**	**IV.1**	**217,909,339,199**	**168,747,413,266**	**713,516,469,939**	**557,944,048,524**
2. Revenue deductions	02	IV.1	-	-	-	-
3. Net revenue from sales and service provision (10 = 01 - 02)	**10**	**IV.1**	**217,909,339,199**	**168,747,413,266**	**713,516,469,939**	**557,944,048,524**
4. Cost of goods sold	11	IV.2	200,834,568,144	151,343,509,483	660,917,926,007	511,473,561,344
5. Gross profit from sales and service provision (20 = 10 - 11)	**20**		**17,074,771,055**	**17,403,903,783**	**52,598,543,932**	**46,470,487,180**
6. Gain/loss from sale and disposal of investment property	21					
7. Financial income	22	IV.3	2,932,558,751	8,461,071,430	16,411,535,085	15,624,151,228
8. Financial expenses	23	IV.4	445,160,441	261,988,345	1,440,176,271	1,236,919,338
In which: Interest expenses	24					
9. Selling expenses	25					
10. General and administrative expenses	26	IV.5	13,227,061,337	12,477,800,491	39,449,529,374	37,648,189,948
11. Net operating profit [30 = 20 + 21 + 22 - (23 + 25 + 26)]	**30**		**6,335,108,028**	**13,125,186,377**	**28,120,373,372**	**23,209,529,122**
12. Other income	31	IV.6	720,967,046	7,230,671	934,584,762	172,796,686
13. Other expenses	32	IV.7	1,502,612,657	755,070,040	2,228,563,494	814,931,161
14. Other profit (40 = 31 - 32)	**40**		**(781,645,611)**	**(747,839,369)**	**(1,293,978,732)**	**(642,134,475)**
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**5,553,462,417**	**12,377,347,008**	**26,826,394,640**	**22,567,394,647**
16. Current corporate income tax expense	51	IV.9	1,736,430,062	1,617,816,006	5,104,553,647	3,760,787,831
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**3,817,032,355**	**10,759,531,002**	**21,721,840,993**	**18,806,606,816**
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

HCMC, Month 10 Day 20 2026

Preparer	Head of Finance and Accounting Department	General Director
Nguyen Thi Kim Huong	Nguyen Thi Thanh Thuy	Phan Nhan Thao

M.S.D.N: 0300437898 CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM P. TÂN MỸ - TP. HỒ CHÍ MINH

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
5th Floor, No. 12 Tan Trao, Tan My Ward, HCMC
Tax Code: 0300437898

Form B 03 - DN
(Issued in connection with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE STATEMENT OF CASH FLOWS

(Indirect Method)

For the accounting period from January 01, 2026 to September 30, 2026

Currency: 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, Prior Year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		***26,826,394,640***	***22,567,394,647***
2. Adjustments for				-
- Depreciation and amortization of fixed assets and investment property	02		5,978,500,237	6,321,839,629
- Provisions and allowances	03		657,811,275	-
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04		57,852,828	4,768,451
- Profits/losses from investing activities	05		(13,488,661,776)	(9,946,103,477)
- Interest expenses	06		-	-
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	**08**		***20,031,897,204***	***18,947,899,250***
- Increase/decrease in receivables	09		(38,361,805,985)	18,502,857,810
- Increase/decrease in inventories	10		-	-
- Increase/decrease in payables (excluding interest payable, corporate income tax payable)	11		(8,388,376,875)	57,063,533,630
- Increase/decrease in prepayments	12		(4,050,579,491)	2,865,887,133
- Increase/decrease in trading securities	13		-	-
- Borrowing costs paid	14		-	-
- Corporate income tax paid	15		(4,014,084,954)	(3,851,237,227)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows for operating activities	17		(5,050,437,969)	(4,100,603,713)
Net cash flows from operating activities	**20**		***(39,833,388,070)***	***89,428,336,883***
II. Cash flows from investing activities				
1. Cash paid for purchases and construction of fixed assets and other long-term assets	21		(331,732,741)	(839,545,000)
2. Cash received from disposal and sale of fixed assets and other long-term assets	22		404,090,909	90,000,000
3. Cash paid for lending and purchase of debt instruments of other entities	23		(91,105,410,959)	(1,000,000,000)
4. Cash received from loan collection and sale of debt instruments of other entities	24		63,505,410,959	-
5. Cash paid for equity investments in other entities	25		-	(17,000,000,000)
6. Cash received from recovery of equity investments in other entities	26		-	-
7. Interest, dividends, and distributed profits received	27		13,960,798,036	11,265,497,779
Net cash flows from investing activities	**30**		***(13,566,843,796)***	***(7,484,047,221)***
III. Cash flows from financing activities			-	-
1. Capital contribution and issuance of shares	31		-	-
2. Cash paid for capital reductions and repurchase of issued shares	32		-	-
3. Cash received from borrowings	33		-	-
4. Repayment of borrowings	34		-	-
5. Payment of principal of finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		(14,096,486,000)	(20,671,680,400)

VIET NAM OCEAN SHIPPING AGENCY CORPORATION
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SEPARATE STATEMENT OF CASH FLOWS

(Indirect Method)

For the accounting period from January 01, 2026 to September 30, 2026

Currency: 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, Prior Year
1	2	3	4	5
Net cash flows from financing activities	40		*(14,096,486,000)*	*(20,671,680,400)*
Net cash flows for the period (50 = 20 + 30 + 40)	50		**(67,496,717,866)**	**61,272,609,262**
Cash and cash equivalents at the beginning of the period	60		**184,608,287,485**	**193,056,613,420**
Effect of foreign exchange rate fluctuations	61		(14,579,725)	54,841,699
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		**117,096,989,894**	**254,384,064,381**

Ho Chi Minh City, Month 10, Day 28, 2026

Preparer	Manager of Accounting and Financial Dept	General Director
Nguyen Thi Kim Huong	Nguyen Thi Thanh Thuy	Phan Nhan Thao

CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM
P. TÂN MỸ - TP. HỒ CHÍ MINH

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

I- CORPORATE INFORMATION

1- Form of ownership

Vietnam Maritime Agency Joint Stock Company was equitized from the State-owned enterprise - Vietnam Maritime Agency pursuant to Decision No. 5099/QD-BGTVT dated December 30, 2005 issued by the Ministry of Transport and established as a joint stock company. The Company's shares were listed on the Hanoi Stock Exchange on December 22, 2015, with stock code VSA.

The Company operates under Enterprise Registration Certificate for Joint Stock Company No. 0300437898 originally issued by the Department of Planning and Investment of HCMC on October 20, 2006, and registered for the 16th amendment on March 26, 2026.

The Company's head office 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.

2- Principal activities

Maritime services and trade.

3- Business sectors

Agency services; cargo tallying; maritime brokerage and services; vessel and maritime agency; manufacturing of technical gaskets; road container transport; office leasing; ship chandler services; import-export, trading, and consignment agency of domestic and international goods, including: industrial chemicals (excluding highly toxic chemicals); agricultural and seafood products; cargo transport by road and waterway; cargo loading and unloading; consignment agency; international multimodal transport; tugboat services; logistics services; trading, leasing, and repairing containers; maritime transport operations; warehousing operations; tourist accommodation establishment business: hotels (not operating hotels at the registered head office); customs clearance agency services; trading of coal and poultry meal.

4- Corporate structure

- Dependent branches:

Entity name	Address	Principal business activities
Vietnam Ocean Shipping Agency Corporation Branch - Quang Ninh Maritime Agency	Bai Chay Ward, Quang Ninh	Freight agency; shipping line agency - maritime services; office leasing; ship brokerage and chartering.
Vietnam Ocean Shipping Agency Corporation Branch - Hai Phong Maritime Agency	Gia Vien Ward, Hai Phong City	Vessel agency - maritime services; maritime brokerage and services; freight agency (freight forwarding, bonded warehousing, etc.)
Vietnam Ocean Shipping Agency Corporation Branch - Hanoi Maritime Agency	Kim Lien Ward, Hanoi City	Freight forwarding agency; shipping line agency - maritime services; warehousing and distribution services.
Vietnam Ocean Shipping Agency Corporation Branch - Ben Thuy Maritime Agency	Thanh Vinh Ward, Nghe An	Freight agency; shipping line agency - maritime services; office leasing; ship brokerage and chartering.
Vietnam Ocean Shipping Agency Corporation Branch - Da Nang Maritime Agency	Hai Chau Ward, Da Nang City	Vessel agency - maritime services; maritime brokerage and services; freight agency (freight forwarding, bonded warehousing, etc.)
Vietnam Ocean Shipping Agency Corporation Branch - Quy Nhon Maritime Agency	Quy Nhon Ward, Gia Lai	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).
Vietnam Ocean Shipping Agency Corporation Branch - Nha Trang Maritime Agency	Nam Nha Trang Ward, Khanh Hoa	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).
Vietnam Ocean Shipping Agency Corporation Branch - Phuong Dong Maritime Services	Gia Vien Ward, Hai Phong City	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).
Vietnam Ocean Shipping Agency Corporation Branch - Vung Tau Maritime Agency - Vung Tau Maritime Agency (**)	Vung Tau Ward, Ho Chi Minh City	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

International Northern Freight - Branch of Viet Nam Ocean Shipping Agency Corporatio (*)	Gia Vien Ward, Hai Phong City	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).
Branch of Viet Nam Ocean Shipping Agency Corporation - Shipping Agency Saigon (VOSA Saigon) (*)	Xom Chieu Ward, Ho Chi Minh City	Shipping line agency - Maritime services; Bulk and container tallying; Air and sea freight agency.
Branch of Viet Nam Ocean Shipping Agency Corporation - Trading Agency and Maritime Services (VITAMAS) (*)	Xom Chieu Ward, Ho Chi Minh City	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).
Vietnam Ocean Shipping Agency Corporation Branch - Phuong Dong Maritime Services (**)	Cai Khe Ward, Can Tho City	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).
Vietnam Ocean Shipping Agency Corporation Branch - Samtra Maritime Services and Trading Agency (*)	Tan My Ward, Ho Chi Minh City	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).

(*) These 04 branches have temporarily suspended business operations.

(**) These 02 branches have terminated business operations.

- **Subsidiaries:**

Northern International Freight Forwarding Agency Co., Ltd.	Hai Phong City	Maritime agency and ship brokering; Project cargo forwarding and transport; Ocean freight forwarding and transport.
Vitamas Company Limited	Ho Chi Minh City	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).
Vosa Saigon Company Limited	Ho Chi Minh City	Vessel agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).

II- ACCOUNTING REGIME AND POLICIES APPLIED BY THE COMPANY

1- Accounting period and currency used in accounting

The Company's accounting period is based on the calendar year, beginning on January 01 and ending on December 31 each year.

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

2- Accounting Standards and Accounting System Applied

The Company applies the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance. Statement of compliance with accounting standards and accounting system: The Company has complied with Vietnamese Accounting Standards and relevant guiding documents issued by the State. The Financial Statements are prepared and presented in accordance with all regulations of each standard, circular guiding implementation of the Standards, and the currently applicable Corporate Accounting System.

3- Basis of preparation of the Financial Statements

The financial statements are presented on a historical cost basis. - The Company's separate financial statements are prepared based on the aggregation of transactions arising at dependent accounting units and the Company's Head Office. - Users of these separate financial statements should read them in conjunction with the consolidated financial statements of the Company and its subsidiaries to obtain complete information regarding the financial position, operating results, and cash flows of Vosa as a whole. In the Company's financial statements, all intra-company transactions and balances relating to assets, equity, receivables, and payables have been fully eliminated.

4- *Financial instruments*

Initial recognition

The Company's financial assets comprise cash and cash equivalents, trade and other receivables, loans, and long-term investments. At the date of initial recognition, financial assets are measured at cost/issuance expenses plus directly attributable transaction costs related to the acquisition or issuance of such financial assets.

The Company's financial liabilities comprise borrowings, trade and other payables, and accrued expenses. At the date of initial recognition, financial liabilities are measured at issuance proceeds plus directly attributable transaction costs related to the issuance of such financial liabilities.

Subsequent measurement

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

5- Foreign currency transactions

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

Foreign currency transactions arising during the fiscal year are converted into Vietnamese Dong using the actual exchange rate at the transaction date. This actual exchange rate is determined based on the following principles:

- For foreign currency trading: the exchange rate agreed upon in the foreign currency purchase and sale contract between the Company and the commercial bank;
- When recognizing receivables: the buying exchange rate of the commercial bank designated by the Company for customer settlement at the transaction date;
- When recognizing liabilities: the selling exchange rate of the commercial bank where the Company expects to conduct transactions at the transaction date.

The actual exchange rate when revaluating foreign currency monetary items at the date of preparing the Financial Statements is determined based on the following principles:

- For items classified as assets: the foreign currency buying exchange rate of the commercial bank where the Company regularly conducts transactions is applied;
- For foreign currency deposits: the buying exchange rate of the bank where the Company maintains its foreign currency account is

For items classified as liabilities: the selling exchange rate of the commercial bank where the Company regularly conducts transactions is applied.

All foreign exchange differences actually arising during the year and differences resulting from the revaluation of foreign currency monetary balances at the reporting date are recognized in the income statement of the fiscal year. Of which, foreign exchange gains arising from the year-end revaluation of foreign currency monetary balances are not used for profit distribution or dividend payments.

6- Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks, cash in transit, and short-term investments with a maturity or recovery period not exceeding 3 months from the acquisition date that are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value.

7- Financial investments

Held-to-maturity investments comprise: term bank deposits held to maturity to earn periodic interest and other held-to-maturity investments.

Investments in joint ventures and associates are initially recognized in the accounting books at cost. Subsequent to initial recognition, the carrying amounts of these investments are determined at cost less allowance for impairment.

Capital investments in other entities comprise: investments in equity instruments of other entities where the Company does not have control, joint control, or significant influence over the investee. The initial book value of these investments is determined at cost. Subsequent to initial recognition, the value of these investments is determined at cost less allowance for impairment.

Allowances for diminution in value of investments are established at the end of the year as follows:

- For investments in joint ventures and associates: The allowance for impairment is recognized when the investee incurs a loss, based on the financial statements of the joint venture or associate at the time of making the allowance.

- For long-term investments (not classified as trading securities) where the Company does not exert significant influence over the investee: if the investment is in listed shares or its fair value can be reliably determined, the allowance is established based on the market price of the shares; if the fair value of the investment cannot be reliably determined at the reporting date, the allowance is determined based on the investee's financial statements at the provisioning date.

- For held-to-maturity investments: an allowance for doubtful debts is made based on recoverability in accordance with statutory regulations.

8- Receivables

Receivables are monitored in detail by payment terms, debtor, original currency, and other factors according to the Company's management requirements.

An allowance for doubtful debts is made for: receivables that are past due under economic contracts, loan agreements, contractual commitments, or debt commitments, and receivables that are not yet due but are unlikely to be recovered. In particular, the provision for past-due receivables is based on the initial repayment schedule stipulated in the sales contracts, without taking into account any debt extensions agreed upon between the parties, and receivables that are not yet due where debtors have fallen into bankruptcy, are undergoing dissolution procedures, or are missing or have absconded.

9- Fixed assets

Tangible and intangible fixed assets are initially recognized at cost. During their useful lives, tangible and intangible fixed assets are presented at cost, accumulated depreciation/amortization, and net book value.

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

Type of fixed assets	Number of years

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

- Buildings and structures	06 – 44
- Machinery and equipment	05
- Means of transportation	05 – 11
- Office equipment and management tools	03 – 10
- Land use rights	34 - 50
- Computer software	03-05

10- Investment property

Investment property is initially recognized at cost.
Investment property held to earn rentals is stated at cost, accumulated depreciation, and net book value. Depreciation is calculated using the straight-line method over its estimated useful life as follows:
- Buildings and structures: 05 - 20 years

Investment property is derecognized from the financial statements upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the investment property is recognized in the income statement in the period of disposal. Transfers from owner-occupied property or inventories to investment property are made only when there is a change in use, evidenced by end of owner-occupation and commencement of an operating lease to another party or completion of construction. Transfers from investment property to owner-occupied property or inventories are made only when there is a change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. Transfers between investment property, owner-occupied property, and inventories do not change the carrying amount or the historical cost of the property at the date of transfer.

11- Construction in progress

Construction in progress reflects costs directly related to the construction of buildings and the installation of machinery and equipment that have not yet been completed or fully installed. Assets under construction and installation are not depreciated.

12- Operating leases

An operating lease is a lease of fixed assets whereby substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under operating leases are recognized in the income statement on a straight-line basis over the lease term.

13- Prepayments

Expenses incurred that are related to the business operations of multiple accounting periods are recorded as prepayments to be gradually allocated to the income statement in subsequent accounting periods.

Prepaid land rental expenses comprise prepaid land rentals, including expenses related to leased land for which the Company has obtained land use right certificates but does not qualify for recognition as intangible fixed assets under Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013, providing guidelines on the management, use, and depreciation/amortization of fixed assets, as well as other costs incurred to secure the use of the leased land. These costs are recognized and allocated to the income statement on a straight-line basis over the lease term. The calculation and allocation of long-term prepayments to operating expenses in each accounting period are determined based on the nature and magnitude of each expense type to select an appropriate allocation method and criteria; prepayments are systematically allocated to operating expenses on a straight-line basis.

14- Liabilities

Liabilities are monitored by maturity, creditor, currency type, and other factors according to the management requirements of the Company.

15- Borrowings

Borrowings are monitored by lender, loan contract, and payment terms of borrowings and finance lease liabilities. Borrowings and liabilities denominated in foreign currencies are tracked in detail by original currency.

16- Borrowing costs

Borrowing costs are recognized in production and business expenses during the year when incurred, except for borrowing costs directly attributable to the construction or production of qualifying assets, which are capitalized into the cost of those assets when meeting the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing Costs". In addition, for specific borrowings used for the construction of fixed assets and investment properties, borrowing costs are capitalized even when the construction period is under 12

17- Accrued expenses

Payables for goods and services received from suppliers or provided to buyers during the reporting period but not yet actually paid, along with other payables, are recognized in production and business expenses for the reporting period.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

The recognition of accrued expenses into production and business expenses during the year is conducted in accordance with the matching principle between revenues and expenses incurred during the year. Accrued expenses will be settled against the actual expenses incurred. Any difference between the accrued amount and the actual expense is reversed.

18- Unearned revenue

Unearned revenue comprises advance payments received such as customer prepayments for property leasing over one or multiple accounting periods.

19- Owner's equity

Owner's contributed capital is recognized based on the actual capital contributed by the owner.

Undistributed earnings after tax reflect operating results (profit or loss) after corporate income tax and the distribution of profits or settlement of losses of the Company. Dividends and profits paid to owners in excess of undistributed earnings after tax are treated as reductions in contributed capital. Undistributed earnings after tax may be distributed to investors based on their capital contribution ratios upon approval by the General Meeting of Shareholders and after making appropriations to funds in accordance with the Company's Charter and Vietnamese legal regulations.

The Company appropriates the following reserve funds from net profit after corporate income tax upon the recommendation of the Board of Directors and approval of shareholders at the Annual General Meeting of Shareholders:
- Investment and development fund: This fund is appropriated to serve the expansion of operations or in-depth investment of the Company.
- Bonus and welfare fund and Managers' bonus fund: These funds are appropriated to reward, provide material incentives, bring collective benefits, and enhance the welfare of employees, and are presented as a payable on the Statement of Financial Position.

Dividends payable to shareholders are recognized as a payable on the Company's Statement of Financial Position following the dividend announcement by the Company's Board of Directors and the ex-dividend date announcement from the Vietnam Securities Depository.

20- Revenue

Revenue from the rendering of services

Revenue from the rendering of services is recognized when all of the following conditions are satisfied:
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the date of the Statement of Financial Position can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Revenue arising from interest, royalties, dividends, distributed profits, and other financial income is recognized when both of the following two (2) conditions are satisfied:
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of revenue can be measured reliably.

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

21- Cost of goods sold

Cost of goods sold during the year is recognized matching the revenue generated during the year and ensuring compliance with the prudence principle. Losses of materials and goods in excess of normal limits, abnormal expenses, and inventory losses after deducting the liability of relevant collectives and individuals, etc., are fully and timely recognized in the cost of goods sold during the year.

22- Financial expenses

Expenses recognized in financial expenses include:
- Expenses or losses related to financial investment activities;
- Borrowing costs;
- Provision for diminution in value of trading securities, allowance for losses on investments in other entities, losses incurred from selling foreign currencies, foreign exchange losses, etc.

The above items are recognized according to total amounts incurred during the year, without offsetting against financial income.

23- Corporate income tax

Current CIT expense is determined based on taxable income during the year and the CIT rate applicable in the current financial year.

The Company is subject to a CIT rate of 20% on production and business activities generating taxable income for the financial year ended September 30, 2026.

24- Earnings per share

2 FINANCIAL INVESTMENTS

a) Short-term investments

	As of September 30, 2026		As of 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	23,220,000,000	23,220,000,000	27,220,000,000	27,220,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch	-	-	400,000,000	400,000,000
- Loc Phat Vietnam Commercial Joint Stock Bank - Ha Tinh Branch	37,000,000,000	37,000,000,000	10,000,000,000	10,000,000,000
- Saigon - Hanoi Commercial Joint Stock Bank (SHB)	20,000,000,000	20,000,000,000	10,000,000,000	10,000,000,000
- Military Commercial Joint Stock Bank - South Saigon Branch	-	-	15,000,000,000	15,000,000,000
- Kien Long Commercial Joint Stock Bank (KienlongBank)	10,000,000,000	10,000,000,000	-	-
- Accrued interest value	2,302,055,992	2,302,055,992	-	-
Total	**92,522,055,992**	**92,522,055,992**	**62,620,000,000**	**62,620,000,000**
	-		-	

(*) As of September 30, 2026, term deposits from 6 months to 12 months were deposited at Commercial Joint Stock Banks with interest rates from 4.75%/year to 9.2%/year.

b) Equity investments in other entities

	30/09/2026			01/01/2026		
	Cost	**Provision**	**Fair value (*)**	**Cost**	**Provision**	**Fair value**
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**77,000,000,000**	-	**77,000,000,000**	**77,000,000,000**	-	**77,000,000,000**
- VITAMAS Co., Ltd.(1)	25,000,000,000		25,000,000,000	25,000,000,000	-	25,000,000,000
- Northern International Freight Forwarding Agency Co., Lt	35,000,000,000		35,000,000,000	35,000,000,000	-	35,000,000,000
- VOSA SAIGON Co., Ltd.(3)	17,000,000,000		17,000,000,000	17,000,000,000		17,000,000,000
Investments in associates	**8,794,200,000**	**(5,293,326,941)**	**3,500,873,059**	**8,794,200,000**	**(5,293,326,941)**	**3,500,873,059**
- NYK Auto Logistics (Vietnam) Co., Ltd.	7,248,600,000	(5,293,326,941)	1,955,273,059	7,248,600,000	(5,293,326,941)	1,955,273,059
- Sinotrans Container Lines (Vietnam) Co., Ltd.(4)	1,545,600,000		1,545,600,000	1,545,600,000		1,545,600,000
Investments in other entities	**1,694,103,664**		**1,694,103,664**	**1,694,103,664**		**1,694,103,664**
- Yusen Logistics and Transport (Vietnam) Co., Ltd.(5)	1,072,836,000		1,072,836,000	1,072,836,000		1,072,836,000
- Yusen Logistics (Vietnam) Co., Ltd.(6)	63,746,040		63,746,040	63,746,040		63,746,040
- Lotus Joint Venture Company(7)	557,521,624		557,521,624	557,521,624		557,521,624
	87,488,303,664	**(5,293,326,941)**	**82,194,976,723**	**87,488,303,664**	**(5,293,326,941)**	**82,194,976,723**

(*) As of June 30, 2026, the Company did not re-evaluate the fair value of investments in other entities due to insufficient basis for valuation. Therefore, the Company presented fair value equal to cost less provisions.

Detailed information about investees:

Investee name	Place of incorporation and operation	Proportion of	Voting rights	Principal business activities
Subsidiaries				
- VITAMAS Co., Ltd.	Ho Chi Minh City	100.00%	100.00%	Shipping agency, freight forwarding agency, maritime services, warehousing leasing, trading of goods
- Northern International Freight Forwarding Agency Co., Lt	Hai Phong City	100.00%	100.00%	Shipping agency - Maritime services; Maritime brokerage and services; Freight forwarding agency (logistics, bonded warehousing, etc.).
- VOSA SAIGON Co., Ltd.	Ho Chi Minh City	100.00%	100.00%	Vessel agency, freight forwarding agency, maritime services, warehousing
Associate				
- NYK Auto Logistics (Vietnam) Co., Ltd.	Ho Chi Minh City	20.00%	20.00%	Sea freight transport, freight forwarding, and warehousing services.
- Sinotrans Container Lines (Vietnam) Co., Ltd.	Ho Chi Minh City	20.00%	20.00%	Sea freight transport, freight forwarding, and warehousing services.
Other entities				
- Yusen Logistics and Transport Vietnam Co., Ltd.	Hanoi City	51.00%	0.00%	Road transport, freight forwarding, and warehousing services; customs
- Yusen Logistics (Vietnam) Co., Ltd.	Hanoi City	1.00%	1.00%	Other support activities related to transportation.
- Lotus Joint Venture Company	Ho Chi Minh City	2.7000000000000001E-3	2.7000000000000001E-3	Cargo transport, freight forwarding; maritime transport.

(1) Pursuant to Decision No. 258/QD-VOSA/HDQT dated November 21, 2023, the Company's Board of Directors decided to establish Vitamas Co., Ltd. on the basis of terminating and transforming the business operating model of its dependent accounting branch, the Company's Branch - Vitamas Trading and Maritime Services Agency (Vitamas), with an ownership ratio of 100% of charter capital and a voting power ratio of 100%.

(2) Pursuant to Decision No. 259/QD-VOSA/HDQT dated November 21, 2023, the Company's Board of Directors decided to establish Northern International Freight Agency Co., Ltd. on the basis of terminating and transforming the business operating model of its dependent accounting branch, the Company's Branch - Northern International Freight Agency, with an ownership ratio of 100% of charter capital and a voting power ratio of 100%.

(3) Pursuant to Decision No. 222/QD-VOSA/HDQT dated November 21, 2024, the Company's Board of Directors decided to establish VOSA SAIGON CO., LTD. on the basis of terminating and transforming the business operating model of its dependent accounting branch, the Company's Branch - Saigon Maritime Agency, with an ownership ratio of 100% of charter capital and a voting power ratio of 100%.

(4) On September 19, 2025, Vietnam Maritime Agency Joint Stock Company (VOSA) and SINOTRANS CONTAINER LINES CO., LTD. established Sinotrans Container Lines (Vietnam) Co., Ltd. with a charter capital of 7,728,000,000 VND, in which VOSA's capital contribution ratio was 20%, equivalent to 1,545,600,000 VND. The annual profits of the joint venture continue to be distributed according to the capital contribution ratios of both parties.

(5) On April 01, 2014, Vietnam Maritime Agency Joint Stock Company (VOSA) and Yusen Logistics (Singapore) Pte., Ltd. established Yusen Logistics and Transport Vietnam Co., Ltd. with a charter capital of 100,000 USD, in which VOSA's capital contribution ratio was 51%. Under the joint venture contract entered into 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 Transport Vietnam Co., Ltd. In return, VOSA receives a fixed annual management fee of 40,000 USD from Yusen Logistics (Singapore) Pte., Ltd. The annual profits of the joint venture continue to be distributed according to the capital contribution ratios of both parties.

(6) On March 26, 2014, Vietnam Maritime Agency Joint Stock Company (VOSA) and Yusen Logistics (Singapore) Pte., Ltd. (YLSG) entered into 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). Under the transfer agreement, VOSA continues to be entitled to profit distributions from the Company's undistributed earnings after tax accumulated up to March 31, 2014 according to the capital contribution ratio prior to the transfer (VOSA's capital contribution ratio was 51%, and YLSG's was 49%), and such profit was to be distributed to the parties in seven (07) equal annual payments over seven (07) fiscal years after March 31, 2014 (a 07-year period from 2014 to 2020), with VOSA receiving 15.5 billion VND each period. After March 31, 2014, when the Company distributes other earnings after tax, VOSA is entitled to receive a guaranteed dividend of 5,000 USD, and YLSG is entitled to receive the Company's remaining earnings after tax after deducting such guaranteed dividends.

(7) Established in 1991, Lotus Joint Venture Company (LOTUS Port) is the first joint venture in Vietnam in the field of international seaport operations between VIETTRANS, VOSA, and 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%. Annually, the joint venture distributes joint venture profits and retains a portion of profits for reinvestment. The actual profit received annually by VOSA is insignificant due to the low capital contribution ratio.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

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

25- Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Related parties of the Company include:

- Enterprises that directly or indirectly through one or more intermediaries control, or are controlled by, or are under common control with the Company, including associates;

- Individuals holding, directly or indirectly, voting power of the Company that gives them significant influence over the Company, key management personnel of the Company, and close members of the families of such individuals;

- Enterprises in which a substantial interest in the voting power is owned, directly or indirectly, by any individual referred to above, or over which such individual is able to exercise significant influence.

In considering each possible related-party relationship for the preparation and presentation of the Financial Statements, the Company pays attention to the substance of the relationship rather than merely the legal form.

26- Segment reporting

Since the Company's primary activity is shipping agency, marine agency, and ancillary services in Vietnam, the Company does not present Segment Reporting by business sector and geographic area.

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

1 CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
Cash on hand	28,095,344	67,173,177
Demand bank deposits	105,068,894,550	76,541,114,308
Cash equivalents (*)	12,000,000,000	108,000,000,000
	117,096,989,894	**184,608,287,485**

Details of demand deposit balances:

	30/09/2026	01/01/2026
- Vietnam Foreign Trade Commercial Bank	96,534,990,283	69,254,539,235
- Military Commercial Joint Stock Bank	4,964,803,357	4,149,008,164
- Vietnam Technological and Commercial Joint Stock Bank	3,184,087,770	2,354,600,018
- Joint Stock Commercial Bank for Investment and Development of	-	621,945,800
- Vietnam - Russia Joint Venture Bank	381,767,781	161,021,091
- Saigon - Hanoi Commercial Joint Stock Bank (SHB)	2,955,693	-
- Loc Phat Vietnam Commercial Joint Stock Bank (LPBank)	289,666	-
	105,068,894,550	**76,541,114,308**

Details of cash equivalent balances:

	30/09/2026	01/01/2026
- Vietnam Foreign Trade Commercial Bank	12,000,000,000	49,000,000,000
- Bank for Investment and Development of Vietnam (BIDV)	-	40,000,000,000
- Saigon - Hanoi Commercial Joint Stock Bank	-	14,000,000,000
- Military Commercial Joint Stock Bank	-	5,000,000,000
	12,000,000,000	**108,000,000,000**

(*) As of September 30, 2026, cash equivalents represent term deposits with maturities of 1 to 3 months placed at commercial joint stock banks at interest rates ranging from 4.55%/year to 4.75%/year.

2 FINANCIAL INVESTMENTS

a) Short-term investments *Print landscape*

b) Equity investments in other entities *Print landscape*

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

3 SHORT-TERM TRADE RECEIVABLES

	30/09/2026		01/01/2026	
	Amount	Allowance	Amount	Allowance
Related parties				
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	
Cai Lan Port Investment Joint Stock Company	138,600,000		143,571,824	
Can Tho Port Joint Stock Company	12,960,000		25,920,000	
VIMC Logistics Joint Stock Company - Ho Chi Minh City Branch	760,309,059			
VIMC CONTAINER Transport Joint Stock Company	132,300,000		1,025,350,000	
Dinh Vu Port Investment & Development Joint Stock Company	5,400,000		16,200,000	
Nhat Viet International Transportation Co., Ltd.	36,823,142		-	
Cai Lan International Container Terminal Co., Ltd.	-		847,985,954	
Northern International Freight Forwarding Agency Co., Ltd.	5,392,265,445		336,327,341	
Vitamas Co., Ltd.	88,858,170		-	
VOSA SAI GON Co., Ltd.	3,358,260		-	
	6,696,284,759	**(125,410,683)**	**2,575,765,802**	**(125,410,683)**
Short-term trade receivables				
VNO Import Export Service Trading Co., Ltd.	1,636,200,000		6,553,618,200	
Nui Phao Mining Co., Ltd.	8,163,884,215		3,967,129,294	
Hoa Phat Hai Duong Steel JSC	-		9,775,429,599	
Vietnam Machinery Erection Corporation - JSC	-		6,135,497,058	
Netma JSC	8,169,869,920		2,308,860,576	
Other trade receivables	93,532,767,200	(946,929,490)	65,750,229,460	(192,520,809)
	111,502,721,335	**(946,929,490)**	**94,490,764,187**	**(192,520,809)**

4 SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/09/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
Related parties				
VIMC Maritime Project Management Unit - Branch of Vietnam National Shipping Lines - JSC	330,026,400		330,026,400	
Danang Port JSC	9,475,920		-	
	339,502,320	**-**	**330,026,400**	**-**
Other parties				
Thanh Vinh Trading and Construction JSC	11,124,772,858		-	
Maritime Administration of Quang Ninh	5,124,768,232		3,390,034,558	
Ha Long Investment Co., Ltd.	1,112,736,000		1,391,802,400	
B12 OIL PORT	2,091,501,100		2,044,003,000	
Other prepayments to suppliers	5,487,119,326		6,630,541,975	
	24,940,897,516	**-**	**13,456,381,933**	**-**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

5 OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term				
Dividends and profits receivable	-		1,818,943,011	
Interest receivable on deposits and loans	-		1,359,340,150	
Advances to employees and receivables from	1,255,363,469		512,224,934	
Pledges, deposits	8,326,715,104		7,463,960,440	
Other items	22,208,251,725		12,837,862,021	(96,597,406)
+ Payments on behalf of shipping lines for transportation, ocean freight, storage fees,	*6,516,083,237*		*4,472,952,982*	
+ Other receivables	*15,692,168,488*		*8,364,909,039*	
	31,790,330,298	-	**23,992,330,556**	**(96,597,406)**
b) Long-term				
- Collateral and deposits	807,938,800		1,353,343,325	
	807,938,800	-	**1,353,343,325**	-
c) In which: Other receivables from related parties				
Vietnam Ocean Shipping Agency Corporation - JSC	357,798,600		357,798,600	
Da Nang Port Tugboat JSC	110,160,000		-	
VIMC CONTAINER Transport Joint Stock	917,337,824		1,505,189,510	
Yusen Logistics and Transport (Vietnam) Co., Ltd.	-		1,818,943,011	
	1,385,296,424	-	**3,681,931,121**	-

6 BAD DEBTS

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Total value of receivables and loans past due or not yet past due but doubtful of recovery				
+ 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)
+ Vmodule Company Limited	50,000,000	(25,000,000)	50,000,000	
+ An Phu Freight Forwarding and Trading Services Company Limited	1,454,215,118	(680,895,970)	1,361,791,941	
+ Blue Sea Global Seafood Import Export Trading Company Limited	65,837,427	(19,751,228)	65,837,427	
+ Vinashin Ocean Shipping One Member Company Limited	95,871,609	(95,871,609)	95,871,609	(67,110,126)
	1,791,334,837	**(946,929,490)**	**1,795,509,066**	**(289,118,215)**

7 INVENTORIES

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Goods in transit	0		0	
	-	-	-	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

8 TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transportation and transmission	Management tools and equipment	Total
Historical cost					
Opening balance	**73,817,886,963**	**3,249,996,545**	**38,832,541,461**	**3,029,491,607**	**118,929,916,576**
- Purchases during the period				40,392,000	40,392,000
- Completed capital construction investment					-
- Internal transfers					-
- Transfer to investment prop	(7,352,935,571)	-	-	-	(7,352,935,571)
- Disposals and sales	-	(52,409,091)	(1,946,379,909)	-	(1,998,789,000)
- Other decreases					-
Closing balance	**66,464,951,392**	**3,197,587,454**	**36,886,161,552**	**3,069,883,607**	**109,618,584,005**
Accumulated depreciation					
Opening balance	**49,606,021,361**	**3,066,816,018**	**33,970,634,314**	**2,848,474,652**	**89,491,946,345**
- Depreciation during the per	1,211,778,519	37,221,948	774,257,157	144,207,547	2,167,465,171
- Other increases					-
- Internal transfers					-
- Reclassifications	(2)	-	2	-	-
- Transfer to investment prop	(6,900,389,983)	-	-	-	(6,900,389,983)
- Disposals	-	(52,409,091)	(1,946,379,909)	-	(1,998,789,000)
- Other decreases					-
Closing balance	**43,917,409,895**	**3,051,628,875**	**32,798,511,564**	**2,992,682,199**	**82,760,232,533**
Net book value					
At the beginning of the per	**24,211,865,602**	**183,180,527**	**4,861,907,147**	**181,016,955**	**29,437,970,231**
At the end of the period	**22,547,541,497**	**145,958,579**	**4,087,649,988**	**77,201,408**	**26,858,351,472**

List of tangible fixed assets in the period accounting for 10% or more of total tangible fixed asset value:

Tangible fixed asset	Category	Historical cost	Accumulated depreciation	Net book value
5th Floor Office, Petroland Building, No. 12 Tan Trao, Tan Phu Ward, District 7, HCMC.	Buildings and structures	18,532,556,000	5,907,252,268	12,625,303,732
General Warehouse 1C	Buildings and structures	9,253,026,998	6,457,987,668	2,795,039,330

9 INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
Historical cost			
Beginning balance	**9,563,901,878**	**5,303,211,118**	**14,867,112,996**
- Purchases during the year		50,600,000	50,600,000
- Internal transfers			-
- Transfer to investment property	(2,243,228,518)		(2,243,228,518)
Ending balance	**7,320,673,360**	**5,353,811,118**	**12,674,484,478**
Accumulated amortization			
Beginning balance	**37,201,904**	**3,722,227,776**	**3,759,429,680**
- Amortization during the period	1,424,070	574,493,173	575,917,243
- Transfer to investment property	(14,417,394)		(14,417,394)
Ending balance	**24,208,580**	**4,296,720,949**	**4,320,929,529**
Net book value			
At the beginning of the period	**9,526,699,974**	**1,580,983,342**	**11,107,683,316**
At the end of the period	**7,296,464,780**	**1,057,090,169**	**8,353,554,949**

List of intangible fixed assets in the period accounting for 10% or more of total intangible fixed asset value:

Intangible fixed asset	Category	Historical 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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

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	1,087,900,000	430,100,000

10 INVESTMENT PROPERTY

	Land use rights	Infrastructure	Buildings and structures	Total
Historical cost				
Beginning balance	**11,857,348,584**	**71,984,825,618**	**23,864,741,913**	**107,706,916,115**
- Internal transfers				-
- Increase from reclassification	2,243,228,518		7,352,935,571	9,596,164,089
Ending balance	**14,100,577,102**	**71,984,825,618**	**31,217,677,484**	**117,303,080,204**
Accumulated depreciation				
Beginning balance	**5,248,185,048**	**62,096,190,111**	**21,008,661,129**	**88,353,036,288**
- Depreciation for the period	187,741,163	2,913,521,481	133,855,179	3,235,117,823
- Internal transfers				-
- Increase from reclassification	14,417,394		6,900,389,983	6,914,807,377
Ending balance	**5,450,343,605**	**65,009,711,592**	**28,042,906,291**	**98,502,961,488**
Net book value				
At beginning of period	**6,609,163,536**	**9,888,635,507**	**2,856,080,784**	**19,353,879,827**
At end of period	**8,650,233,497**	**6,975,114,026**	**3,174,771,193**	**18,800,118,716**

List of investment properties during the period accounting for 10% or more of total investment property value:

Investment property name	Category	Historical cost	depreciation	Net book value
Cai Lan Container Warehouse	Investment property - infrastructure	36,742,645,754	31,690,531,934	5,052,113,820
Animal feed warehouse	Investment property - infrastructure	31,835,967,664	30,370,291,798	1,465,675,866

11 CONSTRUCTION IN PROGRESS

	30/09/2026	01/01/2026
- Fencing construction costs for depot at 222 Dong Da	181,414,394	181,414,394
- Other expenses (general warehouse project 1B)	271,653,014	30,912,273
	453,067,408	**212,326,667**

12 PREPAYMENTS

	30/09/2026	01/01/2026
a) Short-term		
- Insurance costs	6,259,469	13,188,529
- Prepaid tools and supplies	16,722,605	43,524,106
- Asset repair costs	9,166,668	65,472,778
- Other short-term prepaid expenses	5,828,454,672	3,278,128,962
	5,860,603,414	**3,400,314,375**
b) Long-term		
- Prepaid land rental (*)	50,738,762,762	51,722,567,963
- Asset repair expenses	2,570,612,361	14,400,795
- Tools and supplies pending allocation	1,822,664	14,725,150
- Other long-term prepayments	30,786,573	-
	53,341,984,360	**51,751,693,908**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

(*) These are land rentals paid in a lump sum for the entire lease term for land lots in Ho Chi Minh City, Da Nang City, and Hai Phong City. Among these, the principal item is the lump-sum prepaid land rental at No. 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 completed the relevant procedures and was granted a "Certificate of Land Use Rights and Ownership of Houses and Other Land-Attached Assets" by the State on May 17, 2017, with an initial recognized land use right value of 60,896,981,000 VND. The unamortized carrying amount as of September 30, 2026 is 48,717,584,834 VND (recorded balance as of January 01, 2026 was 49,631,039,546 VND; prepaid land rental amortized during the first 6 months of 2026 was 913,454,712 VND). These expenses are recognized in the income statement on a straight-line basis over the land lease term.

13 SHORT-TERM TRADE PAYABLES

	30/09/2026	01/01/2026
Related parties		
- Cua Lo Port Tugboat and Marine Services Joint Stock Company	-	195,745,406
- Hoang Dieu Port One Member Limited Company	1,639,450,377	581,077,746
- VIMC Logistics Joint Stock Company - Hai Phong Branch	756,000	-
- Da Nang Port Logistics Joint Stock Company	-	11,621,277
- Cai Lan International Container Terminal LLC	1,896,064,097	3,619,277,295
- SITC - Dinh Vu Logistics Company Limited	1,242,000	-
- Vietnam Maritime Corporation - JSC	3,919,536	104,400,000
- Vitamas Co., Ltd.	147,200,000	73,600,000
	3,688,632,010	**4,585,721,724**
Short-term trade payables		
- HOA TRUNG TRAVEL TRANSPORT TRADING CO., LTD	-	3,575,739,600
- Hoang Anh Water Transport and Trading Company Limited	1,793,927,616	3,516,018,262
- VN Anlogs Company Limited	3,611,376,850	2,403,660,985
- Da Phuc Port Services Joint Stock Company	625,659,339	1,157,097,165
- Quang Ninh Port Joint Stock Company	2,987,656,757	412,824,096
- Payables to other parties	71,086,865,357	60,771,013,278
	80,105,485,919	**71,836,353,386**

14 SHORT-TERM ADVANCES FROM CUSTOMERS

	30/09/2026	01/01/2026
Related parties		
- Phuong Dong Maritime and Trading Joint Stock Company	-	2,010,286
	-	**2,010,286**

Other parties	30/09/2026	01/01/2026
- HOA PHAT HAI DUONG STEEL JOINT STOCK COMPANY	6,240,118,682	-
- GAC VIETNAM TRANSPORT AND FORWARDING CO., LTD	-	439,479,488
- Hachiuma Steamship Co., Ltd.	-	405,895,866
- DUONG LINH PRODUCTION COMPANY LIMITED	815,456,595	1,409,755,194
- RICHLAND BULK PTE LTD	-	1,306,150,000
- HUNG GIA NAM JOINT STOCK COMPANY	-	414,563,702
- Other payables	11,016,975,527	6,584,735,062
	18,072,550,804	**10,560,579,312**

15 DIVIDENDS AND PROFITS PAYABLE

	30/09/2026	01/01/2026
- Dividends and profits payable	452,958,335	-
	452,958,335	**-**

16 TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE

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16 TAXES AND OTHER RECEIVABLES FROM / PAYABLES TO THE STATE BUDGET

	Receivable at the beginning of the year	Payable at the beginning of the year	Payable during the year	Paid during the year	Receivable at the end of the year	Payable at the end of the year
	VND	VND	VND	VND	VND	VND
- Value-added tax		397,844,162	6,611,042,242	5,631,421,051		1,377,465,353
- Corporate income tax		759,383,010	5,104,553,647	4,014,084,954		1,849,851,703
- Personal income tax	95,290,615	429,997,224	1,838,288,461	1,889,096,313		283,898,757
- Property tax and land rental		891,489,941	3,106,326,298	2,669,659,632		1,328,156,607
- Other taxes		6,819,732,391	1,149,297,626	7,793,515,503		175,514,514
+ *Foreign contractor VAT and CIT*		*6,819,732,391*	*1,149,297,626*	*7,793,515,503*		*175,514,514*
+ Other taxes						
- Fees, charges, and other payables		-	237,624,550	237,624,550		-
Total	**95,290,615**	**9,298,446,728**	**18,047,132,824**	**22,235,402,003**	**0**	**5,014,886,934**
	-	-			-	-

The Company's tax finalization is subject to examination by the tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in many ways, the tax amounts presented in the interim financial statements are subject to change upon final decision by the tax authorities.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

17 SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
a) Short-term		
- Accrued cost of services rendered	10,796,792,384	4,279,626,085
- Accrued land rental expenses	2,778,640,000	888,762,295
- Office rental expenses	-	1,544,089,350
- Other short-term accrued expenses	3,282,158,065	987,266,457
- Remuneration for the Board of Directors and Supervisory Board	-	623,433,120
	16,857,590,449	**8,323,177,307**

	30/09/2026	01/01/2026
a) Long-term		
- Major repairs of fixed assets	-	450,000,000
	-	**450,000,000**

18 OTHER PAYABLES

	30/09/2026	01/01/2026
a) Short-term		
- Trade union funds	685,576,311	806,536,392
- Social insurance	20,170,093	-
- Health insurance	31,064	-
- Unemployment insurance	13,806	
- Short-term deposits and collateral received	5,641,821,120	5,889,777,596
- Dividends and profits payable	-	452,958,335
- Other payables	94,408,485,348	115,309,340,597
+ Disbursements and funds collected on behalf of shipping lines	35,845,612,400	81,458,257,077
Sinotrans Container Lines Co., Ltd.	*4,155,228,195*	*33,540,419,965*
Shanghai Zhonggu Logistics Co., Ltd.	*9,320,920,568*	*9,320,920,568*
GRAND CHINA SHIPPING CO., LTD.	*1,328,360,089*	*1,328,360,089*
Namsung tax	*3,727,848,513*	*3,727,848,513*
Other parties	*17,313,255,035*	*33,540,707,942*
+ Deposits from shipping lines	35,451,104,469	23,693,693,705
+ Funds held on behalf of SYMS Vietnam Co., Ltd. (*)	3,737,387,440	3,737,387,440
+ Others	19,374,381,039	6,420,002,375
	100,756,097,742	**122,458,612,920**
b) Long-term		
- Long-term deposits and collateral received	2,347,882,106	1,772,700,288
	2,347,882,106	**1,772,700,288**
c) In which: Other payables to related parties		
- Hoang Dieu Port One Member Limited Company	4,606,782,522	3,349,781,405
- Can Tho Port Joint Stock Company	45,000,000	45,000,000
- Danang Port Joint Stock Company	788,037,536	
- Vietnam Maritime Corporation - JSC	99,960,000	-
- Danang Port Tugboat Joint Stock Company	319,975,020	
- VITAMAS Co., Ltd.	3,162,148,202	1,765,175,161
- Northern International Freight Forwarding Agency Co., Ltd.	1,842,983,044	
- Phuong Dong Shipping and Trading Joint Stock Company	2,010,286	
	10,866,896,610	**5,159,956,566**

(*) This is an escrow deposit received by the Company to guarantee the performance of vessel agency-related services. SYMS Vietnam Co., Ltd. has temporarily suspended operations or ceased operations.

19 UNEARNED REVENUE

	30/09/2026	01/01/2026
- Rental revenue from premises and warehouses		
- Other short-term unearned revenue	1,242,054,550	976,927,264
	1,242,054,550	**976,927,264**

20 OWNER'S EQUITY

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20 . OWNERS' EQUITY

a) Statement of changes in owners' equity

	Owners' contributed capital	Investment and development fund	Other equity funds	Undistributed earnings	Total
	VND	VND	VND	VND	VND
Balance as of January 01, 2025	**140,964,860,000**	**165,913,555,864**	-	**29,505,064,713**	**336,383,480,577**
Profit for the previous period	-	-	-	18,806,606,816	18,806,606,816
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 bonus fund	-	-	-	(346,290,000)	(346,290,000)
Dividends declared	-	-	-	(21,144,729,000)	(21,144,729,000)
Balance as of September 30, 2025	**140,964,860,000**	**169,057,359,067**	-	**18,806,606,816**	**328,828,825,883**
	-				
Balance as of January 01, 2026	**140,964,860,000**	**169,057,359,067**	-	**19,204,547,038**	**329,226,766,105**
Profit for the current period	-	-	-	21,721,840,993	21,721,840,993
Appropriation to investment and development fund (*)	-		-	-	-
Appropriation to bonus and welfare fund (*)	-	-	-	(4,798,161,038)	(4,798,161,038)
Appropriation to management bonus fund (*)	-	-	-	(309,900,000)	(309,900,000)
Appropriation for dividend distribution (*)	-	-	-	(14,096,486,000)	(14,096,486,000)
Balance as of September 30, 2026	**140,964,860,000**	**169,057,359,067**	-	**21,721,840,993**	**331,744,060,060**
	-	-		-	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

21 OFF-BALANCE SHEET ITEMS

	30/09/2026	01/01/2026
- **Foreign currencies**		
- United States Dollar (USD)	2,811,610.24	1,743,489.18
- Russian Ruble (RUB)	753,060.17	4,890.00

IV ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1 GROSS REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	9-Month Period Ended 2026	9-Month Period Ended 2025
- Revenue from maritime services	539,685,794,826	408,482,094,941
Revenue from vessel agency services	*38,093,249,445*	*33,931,115,889*
Revenue from forwarding agency services	*496,188,247,952*	*344,423,631,227*
Revenue from tallying services	*5,404,297,429*	*5,620,969,161*
Revenue from liner agency services	-	*24,506,378,664*
- Revenue from warehousing services	104,481,211,604	86,426,190,329
- Revenue from sales of goods	11,918,095,869	
- Revenue from other services	57,431,367,640	63,035,763,254
	713,516,469,939	**557,944,048,524**

2 COST OF GOODS SOLD

	9-Month Period Ended 2026	9-Month Period Ended 2025
- Cost of maritime services	508,588,711,778	372,665,611,140
Cost of shipping agency	*23,826,638,260*	*21,983,379,246*
Cost of freight forwarding agency services	*483,135,885,533*	*335,043,748,848*
Cost of tallying services	*1,626,187,985*	*4,073,457,429*
Cost of liner agency services	-	*11,565,025,617*
- Cost of warehousing services	95,727,687,014	82,193,694,267
- Cost of goods sold	11,732,028,032	-
- Cost of other services	44,869,499,183	56,614,255,937
	660,917,926,007	**511,473,561,344**

3 FINANCIAL INCOME

	Ended 2026	Ended 2025
Interest income from deposits, loans, and other interest	5,343,779,127	4,305,378,842
Dividends and distributed profits	7,740,791,740	5,565,724,635
Realized foreign exchange gains	3,194,857,470	5,566,076,805
Foreign exchange gains from year-end revaluation	132,106,748	186,970,946
	16,411,535,085	**15,624,151,228**

4 FINANCIAL EXPENSES

	Ended 2026	Ended 2025
Realized foreign exchange losses	1,250,216,695	1,012,493,939
Foreign exchange losses from year-end revaluation	189,959,576	224,425,399
	1,440,176,271	**1,236,919,338**

5 GENERAL AND ADMINISTRATIVE EXPENSES

	Ended 2026	Ended 2025
Labor costs	22,397,448,841	25,357,055,971
Outside service expenses	5,992,801,913	3,855,612,126
Depreciation expense of fixed assets	1,343,759,398	1,681,731,419
Management supplies and office stationery expenses	190,331,149	
Management raw materials and supplies expenses	1,507,392,409	998,449,432
Taxes, fees, and charges	682,127,660	814,729,148
Other monetary expenses	6,581,259,323	4,940,611,852
Provision expenses	754,408,681	
	39,449,529,374	**37,648,189,948**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

6 OTHER INCOME

	Ended 2026	Ended 2025
Income from disposal and sale of fixed assets	419,090,909	90,000,000
Other income	515,493,853	82,796,686
	934,584,762	**172,796,686**

7 OTHER EXPENSES

	9-Month Period Ended 2026	9-Month Period Ended 2025
Expenses on disposal of fixed assets	15,000,000	15,000,000
Fines, tax arrears, and administrative penalties	2,194,557,032	355,531,677
Other expenses	19,006,462	444,399,484
	2,228,563,494	**814,931,161**

8 PRODUCTION AND OPERATING COSTS BY NATURE

	9-Month Period Ended 2026	9-Month Period Ended 2025
Raw materials and consumables costs	2,197,620,289	1,770,885,042
Labor costs	56,435,988,005	66,699,805,579
Tools, supplies, and equipment costs	190,331,149	-
Depreciation expense of fixed assets	5,978,500,237	6,321,839,629
Taxes, fees, and charges	682,127,660	-
Provision expense	754,408,681	-
Outside service expenses	606,434,789,440	455,106,740,431
Other expenses in cash	27,693,689,920	19,222,480,611
	700,367,455,381	**549,121,751,292**

9 CURRENT CORPORATE INCOME TAX EXPENSE

	9-Month Period Ended 2026	9-Month Period Ended 2025
Total accounting profit before tax	**26,826,394,640**	**22,567,394,647**
Adjustments to increase or decrease accounting profit to determine taxable income:		
- Upward adjustments	(1,303,626,403)	(3,763,455,490)
- Downward adjustments	6,671,907,079	2,255,911,985
Taxable income	7,975,533,482	6,019,367,475
Corporate income tax rate	25,522,768,237	18,803,939,157
Current corporate income tax	20%	20%
Adjustments of prior years' corporate income tax expense to current year's current corporate income tax expense	*5,104,553,647*	*3,760,787,831*
Corporate income tax payable	**5,104,553,647**	**3,760,787,831**

V TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

Related party	Relationship
Vietnam Maritime Corporation	Parent company
Da Nang Port Joint Stock Company	Under the same Parent company
Hai Phong Port Joint Stock Company	Under the same Parent company
Can Tho Port Joint Stock Company	Under the same Parent company
Saigon Port Joint Stock Company	Under the same Parent company
Nghe Tinh Port Joint Stock Company	Under the same Parent company
Cam Ranh Port Joint Stock Company	Under the same Parent company
Cai Lan International Container Terminal Co., Ltd.	Under the same Parent company
Vosco Shipping Agency and Logistics Joint Stock Company	Under the same Parent company
Dinh Vu Port Investment & Development Joint Stock Company	Under the same Parent company
Da Nang Port Logistics Joint Stock Company	Under the same Parent company
Vietnam Ocean Shipping Joint Stock Company	Under the same Parent company
Quy Nhon Port Logistics Service One Member Company Limited	Under the same Parent company

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

Cai Lan Port Investment Joint Stock Company	Under the same Parent company
VIMC Logistics Joint Stock Company	Under the same Parent company
Vietnam Sea Transport and Chartering Joint Stock Company (Vitranschart)	Under the same Parent company
Transvina Transport Co., Ltd.	Under the same Parent company
Hanoi Branch of Vietnam Ocean Shipping Joint Stock Company	Under the same Parent company
VIMC Shipping Company	Dependent unit of the Parent company
Yusen Logistics (Singapore) Pte., Ltd	Joint venture partner

In addition to the related party disclosures presented in the notes above, the Company also had the following transactions arising during the period with related parties:

Transactions arising during the period:

	Ended 2026	Ended 2025
Revenue from rendering of services		
- VIMC Shipping Company	-	13,777,778
- Maritime Development Joint Stock Company	-	-
- VIMC Dinh Vu Port Joint Stock Company	194,444,460	402,777,810
- Dinh Vu Port Investment & Development Joint Stock Company	70,000,000	237,360,000
- Can Tho Port Joint Stock Company	108,000,000	72,000,000
- VIMC Logistics Joint Stock Company - Ho Chi Minh City Branch	1,204,440,663	
- Cai Lan International Container Terminal Co., Ltd.	1,667,356,341	3,013,194,305
- Vosco Shipping Agency and Logistics Joint Stock Company	7,870,370	14,380,000
- VIMC CONTAINER Transport Joint Stock Company	241,888,850	2,719,714,732
- Phuong Dong Shipping and Trading Joint Stock Company	-	24,074,074
- Cai Lan Port Investment Joint Stock Company	1,237,301,060	318,952,830
- Hai Dang Marine Management Co., Ltd.	38,888,889	-
- SCC Crew Management Co., Ltd.	18,575,000	-
- Nhat Viet International Transport Co., Ltd.	414,602,352	-
- SITC Dinh Vu Logistics Co., Ltd.	10,021,824	-
- Northern International Freight Forwarding Agency Co., Ltd.	4,917,207,120	5,491,476,724
- Vitamas Co., Ltd.	1,804,725,530	937,409,273
- VOSA SAIGON Co., Ltd.	2,133,892,666	2,561,481,257
	14,069,215,125	**15,806,598,783**

Key management personnel compensation:

	Position	Ended 2026	Ended 2025
		VND	VND
		3,125,166,201	**2,561,989,876**
- Ms. Do Thi Thanh Thuy	Chairman (appointed on March 06, 2026)	102,232,000	-
- Phan Nhan Thao	General Director (appointed on November 01, 2025)	816,073,683	3,800,000
- Mr. Tran Tuan Hai	Board of Director' member	237,062,968	210,110,860
- Mr. Nguyen Duc Thien	Board of Director' member	592,133,968	428,160,160
- Mr. Tran Hong Quang	Board of Director' member	152,462,968	138,710,860
- Mr. Nguyen The Tiep	Board of Director' member	193,982,968	172,890,860
- Dang Hong Truong	Board of Director' member	149,962,968	107,296,407
- Ms. Vu Thi Thanh Duyen	Head of the Supervisors (appointed on March 06, 2026)	67,964,000	-
- Nguyen Son Ha	Member of the Board of Supervisors	131,994,968	98,632,407
- Nguyen Thi Minh Nguyet	Member of the Board of Supervisors	101,851,484	3,700,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to September 30, 2026

-	Mr. Do Tien Duc	Chairman (dismissed on March 06, 2026)	160,286,453	224,710,290
-	Ms. Duong Thi Hong Hanh	Head of the Supervisors (dismissed on March 06, 2026)	89,498,968	111,036,407
-	Ms. Nguyen Thi Thanh Trang	Deputy General Director (dismissed on November 01, 2025)	207,229,914	498,562,470
-	Nguyen Dinh Tu	Deputy General Director in charge (dismissed on April 01, 2025)	87,125,407	364,667,389
-	Mr. Nguyen Hong Hai	Member of the Board of Supervisors (dismissed on June 26, 2025)	35,303,484	155,834,860
-	Mr. Hoang Viet	Head of the Supervisors (dismissed on April 15, 2024)	-	21,938,453
-	Ms. Tran Thi Hanh	Member of the Board of Supervisors (dismissed on April 15, 2024)	-	21,938,453
-	Mr. Vu Phuoc Long	Board of Director' member (dismissed on April 15, 2024)	-	28,519,989
-	Ms. Nguyen Bich Thao	Board of Director' member (dismissed on April 15, 2024)	-	12,156,250

Other than the related party transactions noted above, no other related parties entered into transactions during the period, nor did they have any outstanding balances with the Company as of the end of the accounting period.

Ho Chi Minh City, Date 20 Month 10 2026

Preparer	Head of Finance and Accounting Department	General Director
Nguyen Thi Kim Huong	Nguyen Thi Thanh Thuy	Phan Nhan Thao

CÔNG TY CỔ PHẦN ĐẠI LÝ HÀNG HẢI VIỆT NAM
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