Ký bởi: TỔNG CÔNG TY HÀNG HẢI VIỆT NAM - CTCP
Thời gian ký: 29/10/2026 15:20:33

VIETNAM MARITIME CORPORATION – JOINT STOCK COMPANY

Ocean Park Building, No. 1 Dao Duy Anh, Kim Lien Ward, Ha Noi City

Business Registration Certificate No. 0100104595

CONSOLIDATED FINANCIAL STATEMENTS

FOR Q3.2026

Oct, 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at Sep 30, 2026

ASSETS	Code	Note	30/09/2026 (VND)	01/01/2026 (VND)
A - CURRENT ASSETS	**100**		**17,416,481,804,650**	**15,402,016,388,446**
I. Cash and cash equivalents	**110**	1	**3,847,550,286,235**	**3,899,342,887,995**
1. Cash	111		2,450,307,537,560	2,215,388,113,333
2. Cash equivalents	112		1,397,242,748,675	1,683,954,774,662
II. Short-term financial investments	**120**		**8,269,751,763,162**	**6,428,716,657,617**
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities (*)	122		-	-
3. Held-to-maturity investments	123	2	8,277,465,068,891	6,436,429,963,346
4. Short-term held-to-maturity investments (*)	124	2	(7,713,305,729)	(7,713,305,729)
5. Other short-term investments	125		-	-
6. Provision for losses on short-term financial investments (*)	126		-	-
III. Current accounts receivable	**130**		**4,088,367,650,473**	**3,692,442,496,971**
1. Short-term trade receivables	131	3	2,891,358,310,284	2,521,398,265,326
2. Short-term advances to suppliers	132	4	676,419,723,088	576,974,970,640
3. Short-term internal receivables	133		-	-
4. Receivables according to construction contract progress schedule	134		-	-
5. Other short-term receivables	135	5	951,485,581,599	927,478,622,845
6. Provision for short-term doubtful receivables (*)	136		(433,730,226,350)	(336,243,623,692)
7. Shortage of assets awaiting resolution	137	6	2,834,261,852	2,834,261,852
IV. Inventories	**140**	7	**523,125,719,251**	**660,344,563,191**
1. Inventories	141		727,445,310,051	864,664,153,991
2. Provision for inventory price reduction	142		(204,319,590,800)	(204,319,590,800)
V. Short-term biological assets	**150**		-	-
1. Short-term livestock for one-time product exploitation	151		-	-
2. Short-term seasonal crops or one-time harvest plants	152		-	-
3. Provision for impairment of short-term biological assets (*)	153		-	-
VI. Other current assets	**160**		**687,686,385,529**	**721,169,782,672**
1. Short-term prepaid expenses	161	8	155,819,361,533	121,449,727,627
2. Valued added tax deductibles	162		520,593,945,777	558,909,638,589
3. Taxes and other receivables from the State Budget	163		11,273,078,219	40,810,416,456
4. Government Bond repurchase transactions	164		-	-
5. Other current assets	165		-	-

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at Sep 30, 2026

ASSETS	Code	Note	30/09/2026 (VND)	01/01/2026 (VND)
B - NON - CURRENT ASSETS	**200**		**20,276,596,524,963**	**19,850,262,151,530**
I. Long-term receivables	**210**		**1,060,214,115,606**	**1,018,484,239,798**
1. Long-term trade receivables	211		57,844,346,744	81,408,356,188
2. Long-term advances to suppliers	212		24,653,398,581	24,653,398,581
5. Other long-term receivables	215		977,716,370,281	912,422,485,029
6. Provision for doubtful long-term (*)	216		-	-
II. Fixed assets	**220**		9,606,409,276,692	9,446,601,548,891
1. Tangible fixed assets	221	9	8,961,265,852,005	8,769,659,569,271
- Cost	222		28,643,954,124,846	28,809,037,419,828
- Accumulated depreciation	223		(19,682,688,272,841)	(20,039,377,850,557)
2. Financial lease fixed assets	224	10	15,436,799,209	42,315,190,625
- Cost	225		22,590,437,844	58,290,437,844
- Accumulated depreciation	226		(7,153,638,635)	(15,975,247,219)
3. Intangible fixed assets	227	11	629,706,625,478	634,626,788,995
- Cost	228		954,984,715,337	940,133,833,854
- Accumulated depreciation	229		(325,278,089,859)	(305,507,044,859)
III. Investment real estate	**240**	12	**3,489,119,724,627**	**2,984,208,903,246**
- Cost	241		4,073,045,000,621	3,621,818,373,230
- Accumulated depreciation	242		(583,925,275,994)	(637,609,469,984)
IV. Long-term assets in progress	**250**	13	**660,385,279,600**	**1,803,621,191,126**
1. Long-term work in progress	251		39,455,351,940	39,313,490,216
2. Long-term construction in progress	252		620,929,927,660	1,764,307,700,910
V. Long-term investments	**260**		**4,870,682,117,361**	**4,126,794,440,850**
1. Investments in subsidiaries	261		-	-
2. Investments in joint-ventures, associates	262	14	4,091,469,561,458	3,271,022,106,246
3. Other long-term investments	263		367,642,404,323	367,777,404,323
4. Provisions for long-term financial investments (*)	264		(324,868,531,620)	(324,188,531,620)
5. Held to maturity investments	265	2	736,438,683,200	812,183,461,901
6. Provision for long-term held-to-maturity investments (*)	266		-	-
VII. Long-term prepaid expenses	**270**		**589,786,011,077**	**470,551,827,619**
1. Long-term expenses to be allocated	271	8	563,332,288,183	440,475,415,867
2. Deferred income tax assets	272		26,453,722,894	30,076,411,752
TOTAL ASSETS	**280**		**37,693,078,329,613**	**35,252,278,539,976**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at Sep 30, 2026

RESOURCES	Mã số	Note	30/09/2026 (VND)	01/01/2026 (VND)
C - LIABILITIES	**300**		**16,499,518,084,349**	**16,217,919,943,756**
I. Current liabilities	**310**		**9,846,380,495,386**	**9,334,259,030,027**
1. Short-term trade payable	311	15	1,876,116,346,772	1,395,291,432,180
2. Short-term advances from customers	312	16	167,851,393,203	115,658,711,378
3. Dividends and profits payable	313	17	154,702,745,777	15,156,061,107
4. Short-term taxes and other payable to the State	314	18	667,628,093,379	591,025,431,542
5. Payables to employees	315		684,945,921,765	773,199,200,502
6. Short-term payable expenses	316	19	2,669,825,270,385	3,054,627,921,655
7. Short-term internal payables	317		-	-
8. Payables according to construction contract progress schedule	318		-	-
9. Short-term revenue to be allocated	319		57,654,763,804	205,746,164,157
10. Other short-term payables	320	20	1,554,550,514,131	1,520,963,118,018
11. Short-term loan and finance lease obligations	321	21	1,676,136,123,453	1,462,428,290,180
12. Short-term provisions	322		-	7,000,000,000
13. Bonus and welfare funds	323		336,969,322,717	193,162,699,308
II. Long-term liabilities	**330**		**6,653,137,588,963**	**6,883,660,913,729**
1. Long-term accrued expenses	331		-	-
2. Long-term unearned revenue	332		-	-
3. Long-term taxes and other payable to the State	333		-	-
4. Long-term payable expenses	334	19	13,454,306,662	13,904,306,662
5. Internal payables for working capital	335		-	-
6. Long-term internal payables	336		-	-
7. Long-term revenue to be allocated	337		167,317,685,167	148,206,565,356
8. Other long-term payables	338	20	2,272,276,749,471	2,325,139,746,868
9. Long-term loans and finance lease obligations	339	21	3,867,320,404,611	3,990,881,081,710
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred tax liabilities	342		332,768,443,052	405,529,213,133
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at Sep 30, 2026

D - OWNER'S EQUITY	**400**	**22**	**21,193,560,245,264**	**19,034,358,596,220**
1. Share capital	411		12,005,880,000,000	12,005,880,000,000
- Ordinary shares with voting rights	411a		12,005,880,000,000	12,005,880,000,000
- Preference shares	411b		-	-
2. Share premium	412		591,314,843	591,314,843
3. Bond conversion option	413		-	-
4. Other owner's capital	414		73,760,124,299	73,760,124,299
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		(1,876,308,020,351)	(1,876,308,020,351)
7. Exchange rate difference	417		85,829,174,547	91,508,818,739
8. Investment and development funds	418		4,659,519,440,036	3,497,532,340,887
9. Other reserves	419		92,227,503	92,227,503
10. Undistributed earnings	420		906,583,921,670	1,916,100,493
- Undistributed earnings accumulated to the prior year end	*420a*		*(1,416,699,713,432)*	*(1,642,729,254,857)*
- Undistributed earnings of the current year	*420b*		*2,323,283,635,102*	*1,644,645,355,350*
11. Non-controlling shareholder interests	429		5,337,612,062,717	5,239,385,689,807
TOTAL RESOURCES	**440**		**37,693,078,329,613**	**35,252,278,539,976**

Approved on Oct 29 , 2026

Preparer	**Head of Finance and Accounting Department**	**General Director**
Vu Thi Thanh Duyen	**Le Duy Duong**	**Le Anh Son**

CONSOLIDATED INCOME STATEMENT

Accounting period: from January 1, 2026 to Sep 30, 2026

Items	Code	Note	Quarter 3		From 01/01 to 30/09	
			This year (VND)	Previous year (VND)	This year (VND)	Previous year (VND)
1. Revenue from goods sold and services rendered	**01**	**1**	**7,942,811,566,777**	**5,285,976,563,261**	**20,986,637,026,000**	**13,661,369,390,882**
2. Revenue deductions	02	2	2,375,775,116	3,239,966,550	5,047,216,568	8,068,295,745
3. Net revenue from goods sold and services rendered	**10**		**7,940,435,791,661**	**5,282,736,596,711**	**20,981,589,809,432**	**13,653,301,095,137**
4. Cost of goods sold	11	3	6,622,290,302,172	4,255,188,858,791	17,294,026,117,206	11,255,254,476,427
5. Gross profit from goods sold and services rendered	**20**		**1,318,145,489,489**	**1,027,547,737,920**	**3,687,563,692,226**	**2,398,046,618,710**
6. Gain/loss on sale and disposal of investment properties	**21**		-	-	-	-
7. Financial income	22	4	157,119,929,415	185,518,086,102	515,329,151,310	461,909,314,503
8. Financial expenses	23	5	185,843,877,291	93,248,682,985	382,642,323,719	301,434,879,651
In which: Interest expenses	*24*		*93,567,885,903*	*65,355,392,608*	*262,953,873,787*	*182,152,096,154*
9. Selling expenses	25	6	51,438,583,123	38,549,963,788	139,471,810,891	107,670,174,272
10. General and administration expenses	26	7	393,461,195,672	329,566,575,548	1,131,373,909,227	940,603,633,335
11. Profit/(loss) in joint-ventures, associates	**27**	**8**	**234,078,572,510**	**134,659,672,793**	**606,522,866,415**	**332,648,537,537**
12. Net operating profit	**30**		**1,078,600,335,328**	**886,360,274,494**	**3,155,927,666,114**	**1,842,895,783,492**
13. Other income	31	9	27,627,088,255	222,636,277,246	451,767,910,919	523,027,705,064
14. Other expenses	32	10	20,418,833,953	10,870,576,844	55,473,532,077	37,972,554,486
15. Profit/(loss) from other activities	**40**		**7,208,254,302**	**211,765,700,402**	**396,294,378,842**	**485,055,150,578**
16. Accounting profit before tax	**50**		**1,085,808,589,630**	**1,098,125,974,896**	**3,552,222,044,956**	**2,327,950,934,070**
17. Current corporate income tax expense	51	11	195,857,945,601	220,278,798,113	644,185,554,263	458,286,239,001
18. Deferred tax xpense/(income)	52	12	(12,639,136,719)	(17,361,327,399)	(69,138,081,222)	(42,070,265,337)
19. Net profit after tax	**60**		**902,589,780,748**	**895,208,504,182**	**2,977,174,571,915**	**1,911,734,960,406**
20. Net profit after tax attributable to shareholders of the parent	61		685,611,305,698	668,654,501,514	2,323,283,635,102	1,443,191,217,615
21. Net profit after tax of non-controlling interest	62		216,978,475,050	226,554,002,668	653,890,936,813	468,543,742,791
22. Earning Per Share (*)	70		571	557	1,935	1,202
23. Diluted earnings per share (*)	71					

Approved on Oct 29, 2026

Preparer	Head of Finance and Accounting Department	General Director
Vu Thi Thanh Duyen	Le Duy Duong	Le Anh Son

CONSOLIDATED CASH FLOW STATEMENT

(By indirect method)

For period from January 01, 2026 to Sep 30, 2026

Items	Code	From January 1 to Sep 30	
		This year (VND)	Previous year (VND)
I. Cash flow from operating activities			
1. Profit before tax	**01**	**3,552,222,044,956**	**2,327,950,934,070**
2. Adjustment for			
- Depreciation and amortization of fixed assets and investment properties	02	945,451,022,346	1,046,845,834,894
- Provisions	03	56,695,223,447	(13,147,989,731)
- Exchange gains / losses from retranslation of monetary items denominated in	04	76,691,774,917	19,846,314,272
- Gains / losses on investing and financing activities	05	(1,316,345,879,043)	(1,015,165,543,658)
- Borrowing costs	06	268,228,539,417	182,230,326,353
- Other Adjustment	07	-	-
3. Operating profit before changes in working capital	**08**	**3,582,942,726,040**	**2,548,559,876,200**
- Increase or decrease in receivables	09	(428,226,468,114)	(1,569,559,446,795)
- Increase or decrease in inventories	10	137,076,982,216	(36,460,851,973)
- Increase or decrease in payables (excluding interest payable/ corporate income	11	(71,155,646,574)	395,268,398,148
- Increase or decrease in prepaid expenses	12	(164,761,142,160)	(52,024,833,534)
- Increase and decrease in trading securities	13	-	-
- Borrowing costs paid	14	(155,665,893,721)	(93,471,064,532)
- Corporate income tax paid	15	(665,052,900,229)	(273,369,546,560)
- Other cash inflows from operating activities	16	17,352,149,762	8,017,073,945
- Other cash outflows from operating activities	17	(306,591,266,264)	(251,661,572,940)
Net cash flow from operating activities	**20**	**1,945,918,540,956**	**675,298,031,959**

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

(By indirect method)

For period from January 01, 2026 to Sep 30, 2026

Items	Code	From January 1 to Sep 30	
		This year (VND)	Previous year (VND)
II. Cash flow from investing activities			
1. Purchase or construction of fixed assets and other long-term assets	21	(1,308,468,852,424)	(2,388,545,138,462)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22	513,600,635,090	75,058,689,775
3. Loans and purchase of debt instruments from other entities	23	(6,108,355,926,843)	(4,670,768,992,446)
4. Collection of loans and resale of debt instrument of other entities	24	4,410,660,381,737	4,774,737,875,031
5. Equity investments in other entities	25	(25,443,110,848)	(94,835,087,836)
6. Proceeds from equity investment in other entities	26	135,000,000	67,446,605,944
7. Interest and dividend received	27	314,684,394,572	316,219,196,970
Net cash flow from investing activities	**30**	**(2,203,187,478,716)**	**(1,920,686,851,024)**
III. Cash flow from financing activities			
1. Proceeds from issuing shares, receiving capital contributions from owners	31	-	6,500,000,000
3. Short-term and long-term loans received	33	829,781,646,324	3,460,452,611,715
4. Payments for principal debts	34	(489,305,609,454)	(1,197,256,954,897)
6. Dividends and profits paid to owners	36	(111,338,702,772)	(226,350,580,151)
Net cash flow from financing activities	**40**	**229,137,334,098**	**2,043,345,076,667**
Net cash flows in the period	**50**	**(28,131,603,662)**	**797,956,257,602**
Cash and cash equivalents at the beginning of the year	**60**	**3,899,342,887,995**	**3,255,012,146,283**
Effect of exchange rate fluctuations	61	(23,660,998,098)	50,562,343,976
Cash and cash equivalents at the end of the year	**70**	**3,847,550,286,235**	**4,103,530,747,861**

Approved on Oct 29 , 2026

Preparer	Head of Finance and Accounting Department	General Director
Vu Thi Thanh Duyen	Le Duy Duong	Le Anh Son

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

I. GENERAL INFORMATION

1. STRUCTURE OF OWNERSHIP

Vietnam Maritime Corporation was established under Decision No. 250/TTG dated 29 April 1995 of the Prime Minister. On 29 September 2006, the Corporation changed to operate under the model of Parent Company – Subsidiary Company under the Decision No. 216/2006/QD-TTG of the Prime Minister. At the same time, the Prime Minister also issued Decision No. 217/2006/QD-TTg on the establishment of Vietnam Maritime Corporation.

On 25 June 2010, the Prime Minister issued a Decision No. 985/QD-TTg on transforming Vietnam Maritime Corporation into one-member limited liability company owned by the State.

Implementing the restructring project of Vietnam Maritime Corporation which has been approved by the Prime Minister, the Corporation has carried out financial settlment and enterprise valuation for equitization at the date of 31 December 2016. On 08 December 2017, the Minister of Transport issued Decision No. 3402/QD-BGTVT annoucing the enterprise value for the equitization of Vietnam Maritime Corporation – Parent Company. On 20 June 2018, the Prime Minister issued Decision No. 751/QD-TTg approving the equitization plan of Vietnam Maritime Corporation – Parent Company. On 18 June 2020, the State Capital Management Committee at Enterprises issued a Decision No. 277/QF-UBQLV to adjust the scale and structure charter capital according to the results of the initial share offering of Vietnam Maritime Corporation. The Corporation successfully held the first General Meeting of Shareholders on 13 August 2020 and officially changed to operate as a Joint Stock Company on 18 August 2020.

The Corporation operates under the Business Registration Certificate No. 0100104595 issued by the Department of Planning and Investment of Hanoi City for the first time on 07 July 2010. From 18 August 2020, the Corporation changed its 7th Certificate of Business to officially switch to operating under the model of Joint Stock Company with a charter capital of VND 12,005,880,000,000.

The Corporation's headquarters is located at: Ocean Park Building, No. 1 Dao Duy Anh, Phuong Mai Ward, Dong Da District, Hanoi City.

2. BUSINESS FIELD

The Corporation's main business activities include coastal and ocean freight transportation, inland waterway and road transportation, and supporting services related to transportation; port and inland waterway terminal operations; agency services, freight forwarding, logistics, warehousing, and storage of goods, as well as debt trading.

3. NORMAL OPERATING CYCLE

The normal operating cycle of the Corporation is 12 months or less.

4. CHARACTERISTICS OF CORPORATION ACTIVITIES DURING THE ACCOUNTING PERIOD THAT ADDECT THE CONSOLIDATED FINANCIAL STATEMENTS

In the third quarter of 2026, Vietnam's economy continued to grow steadily, with sustained growth in manufacturing, import-export activities and cargo transportation, creating favorable conditions for port operations and maritime services. However, the international shipping market remained affected by geopolitical uncertainties, fluctuations in fuel prices and increasing competitive pressures arising from the growing supply of vessels. Against this backdrop, the Corporation maintained positive business performance, with net revenue reaching VND 7,940 billion, an increase of 50.3%, and gross profit reaching VND 1,318 billion, an increase of 28.3% compared to the same period of the previous year.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

5. CORPORATION'S STRUCTURE

The Corporation's subsidiaries have Consolidated Financial Statements as at Sep 30,2026 including:

Name of subsidiaries	Place of establishment and operation	Rate of interest	Rate of voting rights	Principal activities
Viet Nam Ocean Shipping Agence Corporation	Ho Chi Minh	51.05%	51.05%	Maritime service
Vietnam Ocean Shipping JSC	Hai Phong City	51.00%	51.00%	Sea transport service
VIMC Logistics JSC	Ha Noi City	59.72%	60.59%	Maritime service
Cam Ranh Port JSC	Khanh Hoa	80.90%	80.90%	Seaport and terminal handling service
Vinaship JSC	Hai Phong City	51.00%	51.00%	Sea transport service
Hai Phong Port JSC	Hai Phong City	92.56%	92.56%	Seaport and terminal handling service
Nghe Tinh Port JSC	Nghe An	51.00%	51.00%	Seaport and terminal handling service
Saigon Port JSC	Ho Chi Minh	65.45%	65.45%	Seaport and terminal handling service
Da Nang Port JSC	Da Nang City	75.00%	75.00%	Seaport service
Vietnam Container Operation Co.,Ltd	Hai Phong City	60.00%	60.00%	Sea transport service
Vietnam Hi-Tech Transportation Co.,Ltd	Ha Noi City	56.00%	56.00%	Seaport and terminal handling service
Bien Dong Shipping Co.,Ltd	Ha Noi City	100.00%	100.00%	Sea transport service
Cai Lan Port Investment JSC	Quang Ninh	56.58%	56.58%	Seaport and terminal handling service
Hau Giang Maritime Service One Member Co.,Ltd	Hau Giang	100.00%	100.00%	Seaport and terminal handling service
Can Tho Port JSC	Can Tho City	99.01%	99.01%	Seaport and terminal handling service
Vinalines Nha Trang JSC	Khanh Hoa	91.79%	91.79%	Sea transport service
Quy Nhon Port JSC (i)	Binh Dinh	75.01%	75.01%	Seaport and terminal handling service
Cam Ranh Port Maritime Service JSC	Khanh Hoa	41.26%	51.00%	Maritime service
Dinh Vu Port Investment and Development JSC	Hai Phong City	47.21%	51.00%	Seaport and terminal handling service
Hai Phong Port Tugboat and Transport JSC	Hai Phong City	55.54%	60.00%	Maritime service
Hoang Dieu Port One Member Co.,Ltd	Hai Phong City	92.56%	100.00%	Seaport and terminal handling service
Hai Phong Port Medical Center One Member Co.,Ltd	Hai Phong City	92.56%	100.00%	Health care service
Hai Phong Port Operations and Engineering Training One Member Co.,Ltd	Hai Phong City	92.56%	100.00%	Training service
Sai Gon Logistics JSC	Ho Chi Minh	48.52%	74.13%	Maritime service
Sai Gon Hiep Phuoc Port JSC	Ho Chi Minh	59.26%	90.54%	Seaport and terminal handling service

Sai Gon Port Techical Service Commercial JSC	Ho Chi Minh	41.44%	63.31%	Maritime service
Sai Gon Port Maritime Service and Trasport JSC	Ho Chi Minh	33.38%	51.00%	Maritime service
Sai Gon Port Stevedoring and Service JSC	Ho Chi Minh	34.51%	52.72%	Maritime service
VOSCO Manpower Supply One Member Co.,Ltd	Hai Phong City	51.00%	51.00%	Supply manpower
Hau Giang Port Service JSC	Hau Giang	51.00%	51.00%	Maritime service
Vinaship Maritime Service Co.,Ltd	Hai Phong City	51.00%	51.00%	Maritime service
VIMC Container Transport JSC (VIMC Lines) (ii)	Ha Noi	99.56%	99.56%	Seaport and terminal handling service
Northern International Transport Agency Company Limited	Hai Phong City	51.00%	51.05%	Maritime service
Vitamas Company Limited	Ho Chi Minh	51.00%	51.05%	Maritime service
Vietnam Maritime Development JSC (ii)	Hai Phong City	51.00%	50.55%	Maritime service
VIMC Dinh Vu Port JSC (ii)	Hai Phong City	51.00%	50.55%	Seaport and terminal handling service

b/ List of significant associates accounted for in the Q3.2026 consolidated financial statements using the equity method: details are provided in the accompanying notes.

6. COMPARABILITY OF INFORMATION IN THE CONSOLIDATED FINANCIAL STATEMENTS

Comparative figures are based on the Corporation's audited consolidated financial statements for the year ended December 31, 2025, and have been re-presented in accordance with the format prescribed by Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Ministry of Finance. Accordingly, these figures are fully comparable.

II. BASIC FOR PREPARATION OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS AND FINANCIAL YEAR ENDED

1. ACCOUNTING PERIOD

The Corporation's financial year begins on January 1 and ends on December 31 of the calendar year.

2. ACCOUNTING CURRENCY

The Corporation's accounting currency is Vietnam Dong ("VND"). The consolidated financial statements are prepared and presented in VND in accordance with prevailing regulations.

Transactions denominated in foreign currencies are translated into VND at the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies are retranslated at the end of the reporting period in accordance with prevailing regulations.

III. ACCOUNTING STANDARDS AND REGIME APPLIED

1. APPLICABLE ACCOUNTING REGIME

Vietnam Maritime Corporation applies the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated November 27, 2025 issued by the Ministry of Finance, providing guidance on the Corporate Accounting Regime; Circular No. 202/2014/TT-BTC providing guidance on the preparation and presentation of consolidated financial statements; and Circular No. 43/2026/TT-BTC dated April 20, 2026 amending and supplementing Circular No. 202/2014/TT-BTC.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

2. STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND ACCOUNTING REGIME

Vietnam Maritime Corporation has applied Vietnamese Accounting Standards and relevant guidance issued by the competent authorities. The financial statements are prepared and presented in compliance with all applicable standards, circulars guiding the implementation of such standards, and the prevailing Corporate Accounting Regime.

The consolidated financial statements for the first quarter of 2026 of Vietnam Maritime Corporation are prepared on the basis of consolidating the separate financial statements of the Corporation and the financial statements of its subsidiaries over which the Corporation has control (the "Subsidiaries"), for the reporting period ended March 31, 2026. Control is achieved when the Corporation has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

The financial statements of the Subsidiaries are prepared using accounting policies consistent with those of the Corporation.

The results of operations of Subsidiaries acquired or disposed of during the period are included in the consolidated financial statements from the date of acquisition to the date of disposal.

Significant balances, income and expenses, including unrealised gains and losses arising from intra-group transactions, are eliminated on consolidation.

Non-controlling interests represent the portion of profit or loss and net assets of the Subsidiaries not attributable, directly or indirectly, to the Corporation.

IV. ACCOUNTING POLICIES APPLIED

1. FOREIGN CURRENCY TRANSACTIONS

Foreign currency cash and cash equivalents are tracked in their original currencies and translated into Vietnamese Dong at the actual exchange rates prevailing at the transaction dates (credit entries may use book rates).

At the end of the accounting period, monetary items denominated in foreign currencies are retranslated at the bank transfer buying and selling rates of commercial banks; specifically, foreign currency deposits are retranslated using the rates of the banks where the accounts are maintained.

The Corporation discloses its exchange rate policies in the notes to the financial statements and applies them consistently in accordance with applicable accounting regulations.

2. CASH AND CASH EQUIVALENTS

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term investments with an original maturity of no more than three months from the date of acquisition, that are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

3. ACCOUNTING POLICIES FOR FINANCIAL INVESTMENTS

Trading securities are initially recognised at cost, including purchase price plus directly attributable transaction costs (if any) such as brokerage fees, transaction costs, information service fees, taxes, duties and bank charges. Subsequent to initial recognition, trading securities are measured at cost less allowance for diminution in value. Upon disposal, the cost of trading securities is determined using the first-in, first-out (FIFO) method or the weighted average method.

Held-to-maturity investments include term deposits with banks held to maturity for the purpose of earning periodic interest income and other held-to-maturity investments.

Investments in subsidiaries, joint ventures and associates acquired during the year are accounted for by the acquirer based on the acquisition date and cost of investment in accordance

with the accounting standards on "Business Combinations" and "Investments in Joint Ventures and Associates".

In the consolidated financial statements, investments in associates are accounted for using the equity method. Under the equity method, investments are initially recognised in the consolidated statement of financial position at cost and subsequently adjusted for the Group's share of changes in the net assets of the associates after acquisition. Goodwill arising from investments in associates is included in the carrying amount of the investment.

Adjustments to the carrying amount of investments in joint ventures and associates from the acquisition date to the beginning of the reporting period are accounted for as follows:

- Adjustments relating to prior periods' results of operations are recognised in retained earnings based on the cumulative net adjustments at the beginning of the reporting period;
- Adjustments relating to revaluation differences and foreign exchange differences previously recognised in the statement of financial position are recorded against the relevant balance sheet accounts based on the cumulative net adjustments.

Adjustments arising during the period to investments in joint ventures and associates are determined after eliminating preferred dividends of other investors (where preference shares are classified as equity), appropriations to bonus and welfare funds of the investees, and unrealised gains arising from transactions where the investees contribute capital or transfer assets to the Corporation, prior to determining the Corporation's share of profit or loss of the reporting period. The carrying amount of the investments is then adjusted for the Corporation's share of profit or loss of the investees and recognised in the consolidated statement of profit or loss.

The financial statements of associates are prepared for the same reporting period as the consolidated financial statements of the Corporation and apply accounting policies consistent with those of the Corporation. Appropriate adjustments are made, where necessary, to ensure consistency of accounting policies.

Investments in equity instruments of other entities comprise investments in equity instruments over which the Corporation does not have control, joint control or significant influence. Such investments are initially recognised at cost and subsequently measured at cost less allowance for impairment.

Allowance for diminution in value of investments is made at the end of the reporting period as follows:

- For trading securities: the allowance is based on the excess of carrying amount over market value at the reporting date;
- For long-term investments (not classified as trading securities) without significant influence: where investments are in listed shares or fair value can be reliably determined, the allowance is based on market value; where fair value cannot be reliably determined at the reporting date, the allowance is based on the investee's financial statements at the time of assessment;
- For held-to-maturity investments: allowance is made based on recoverability in accordance with regulations on provision for doubtful debts.

4. ACCOUNTING POLICIES FOR RECEIVABLES

Receivables are monitored in detail by maturity, counterparties, currencies and other relevant factors in accordance with the Corporation's management requirements. Receivables are classified as current or non-current in the consolidated financial statements based on their remaining terms at the reporting date.

Allowance for doubtful debts is made for receivables that are overdue as stipulated in economic contracts, loan agreements, contractual commitments or debt commitments, and for receivables not yet due but considered unlikely to be recoverable. The provision for overdue

receivables is determined based on the original contractual repayment terms, without considering any debt rescheduling arrangements between the parties. Receivables not yet due are also provided for where the debtors are bankrupt, in liquidation, missing or absconded.

5. INVENTORIES

Inventories are initially recognised at cost, comprising purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Subsequent to initial recognition, at the reporting date, inventories are measured at the lower of cost and net realisable value.

The cost of inventories is determined using the weighted average method.

Inventories are accounted for using the perpetual inventory method. However, at VIMC Shipping Company – a dependent accounting unit of the Parent Company, inventories (primarily bunker fuel on vessels) are accounted for using the periodic inventory method.

Work in progress at the end of the period is determined based on actual costs incurred for each service or project component not yet completed and accepted. Long-term work in progress is accumulated based on actual costs incurred for real estate projects held for sale.

Allowance for inventory obsolescence is made at the end of the reporting period based on the excess of cost over net realisable value.

6. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Property, plant and equipment ("PPE") and intangible assets are initially recognised at cost. During use, they are stated at cost, accumulated depreciation/amortisation and carrying amount.

Finance lease assets are initially recognised at the lower of fair value and the present value of minimum lease payments, plus initial direct costs (excluding VAT), and are depreciated in accordance with the policies applied to assets of a similar nature owned by the Corporation.

Depreciation of fixed assets is charged on a straight-line basis over the estimated life of the fixed assets as follows:

Fixed asset group	Time of use (years)
Buildings, structures	20 – 35
Machinery, equipment	05 – 10
Vehicles, Transportaton equipment	06 – 20
Office equipment and furniture	03 – 10
Land use rights with term	50
Land use rights indefinitely	No depreciation
Computer software	03
Other intangible assets	02 – 21

Investment properties are initially recognised at historical cost. For investment properties that are put into use and have an increase in historical cost prior to the time of equitization, the historical cost and accumulated depreciation are recognized according to the valuation results of the equitized parent company- The Corporation has been approved and announced by competent authorities.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount.In which, depreciation is deducted using the straight-line method with expected useful life as follows:

Fixed asset group	Time of use (years)
Buildings, structures	20 – 25
Land use rights	50
Infrastructure	47

Transfers between investment properties, owner-occupied properties and inventories are made only when there is a change in use, evidenced by, for example, the commencement or

cessation of owner-occupation or leasing to third parties. Such transfers do not result in any change in the cost or carrying amount of the property at the date of transfer.

7. PREPAID EXPENSES

Expenses incurred that relate to multiple accounting periods are recognised as prepaid expenses and are allocated to production and business expenses over the periods benefiting, primarily on a straight-line basis.

Prepaid expenses include: land lease payments not qualifying for recognition as intangible assets; tools and equipment (amortised over a period not exceeding 36 months); major repairs of property, plant and equipment (amortised over a period not exceeding 36 months); insurance expenses and other prepaid expenses allocated over the prepayment period or the period benefiting.

Goodwill and revalued tools and equipment are recognised based on the enterprise value determined upon equitisation as approved by the competent authorities.

8. TRADE PAYABLES

Trade payables represent obligations of the Corporation to suppliers, vendors and contractors for goods, services, property, plant and equipment, investment properties and other related transactions in accordance with contractual terms. These balances are accounted for in detail by counterparties, including advances to suppliers for which goods or services have not yet been received. Payables arising from entrusted import transactions are recognised as normal trade payables. The Corporation performs periodic reconciliations and confirmations of balances and settles amounts for which no further obligation exists in accordance with regulations.

9. DIVIDENDS AND PROFIT PAYABLES

Dividends and profit payables represent the Corporation's obligations to shareholders and investors for dividends and profit distributions payable in cash or other assets. Such liabilities are recognised when the Corporation no longer has the discretion to avoid the payment in accordance with applicable regulations. The recognition date is determined as the record date of shareholders entitled to such distributions.

10. ACCRUED EXPENSES

Accrued expenses represent expenses incurred in the reporting period but not yet paid and are recognised on an accrual basis. These amounts are reliably measurable and have determinable settlement timing, including appropriate accruals. They are distinguished from provisions; accruals must be supported by appropriate documentation, approved, and adjusted to actual expenses incurred.

11. UNEARNED REVENUE

Unearned revenue represents amounts received in advance from customers for one or more accounting periods in respect of asset leasing.

Unearned revenue is recognised as revenue from sales of goods and rendering of services over the relevant accounting periods based on the amounts appropriately allocated to each period.

12. PROVISIONS

Provisions are recognised when the Corporation has a present obligation arising from past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. The provision is measured at the best estimate of the expenditure required to settle the obligation at the end of the reporting period.

Provisions are recognised as expenses in the period and are adjusted based on actual expenditures incurred; any unused amounts are reversed to reduce expenses. Expenditures are charged against the provision only for the purposes for which the provision was originally recognised.

13. BORROWINGS AND FINANCE LEASE LIABILITIES

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

Finance lease liabilities are measured at the present value of minimum lease payments or the fair value of the leased assets, whichever is lower. Borrowings and finance lease liabilities are monitored in detail by lenders, loan agreements and repayment terms; foreign currency borrowings are tracked in their original currencies.

14. BORROWING COSTS

Borrowing costs include interest expenses and other costs directly attributable to borrowings. Interest expenses are recognised in the period, except where they are capitalised in accordance with Vietnamese Accounting Standard No. 16. Other borrowing-related costs (excluding interest) are amortised over the term of the borrowings. Borrowing costs are not capitalised for borrowings used to invest in subsidiaries, joint ventures and associates.

15. EQUITY

Owners' contributed capital at the end of the reporting period is recognised based on the actual contributed capital, being the charter capital of the Corporation as approved by the Commission for the Management of State Capital at Enterprises under Decision No. 277/QD-UBQLV dated June 18, 2020.

Share premium represents the difference between the issue price and the par value of shares, net of issuance costs, and may be positive or negative.

Other equity funds represent amounts supplemented from business results, grants, donations or asset revaluation in accordance with regulations. Revaluation surpluses are recognised upon approval by competent authorities or in accordance with applicable laws.

Retained earnings represent after-tax profits and the distribution of profits or settlement of losses of the Corporation.

16. REVENUE AND OTHER INCOME RECOGNITION

Revenue is recognised when it is probable that economic benefits will flow to the Corporation and the revenue can be measured reliably, at the fair value of consideration received or receivable, net of deductions. Financial income is recognised when it is probable that economic benefits will flow and can be measured reliably. Dividends and profit distributions are recognised when the Corporation's right to receive payment is established; stock dividends are not recognised as income but are disclosed in the financial statements in accordance with regulations.

Other income is recognised when it is probable that economic benefits will flow to the Corporation and can be measured reliably, excluding revenue from ordinary activities and financial income. It includes proceeds from disposals of assets and other income in accordance with regulations.

17. REVENUE DEDUCTIONS

Revenue deductions arising during the period include trade discounts, sales returns and sales allowances.

Revenue deductions relating to goods and services sold in the same period are recorded as reductions of revenue in that period. Where such deductions relate to prior periods, they are recognised as reductions of revenue in accordance with the following principles: if arising before the issuance date of the consolidated financial statements, they are adjusted against revenue of the reporting period (prior period); if arising after the issuance date, they are recognised in the period in which they arise.

18. COST OF SALES

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

Cost of sales is recognised in the period in which the related revenue is recognised and in accordance with the prudence principle.

19. FINANCE COSTS

Finance costs include expenses and losses relating to financial investment activities, borrowing costs, losses on disposal of securities, foreign exchange losses and allowances for investment losses.

These amounts are recognised on a gross basis during the period and are not offset against financial income.

20. CORPORATE INCOME TAX

Corporate income tax expense comprises current tax and deferred tax. Current tax is determined based on taxable income and the applicable tax rate, while deferred tax is determined based on temporary differences. These amounts are not offset against each other.

The applicable corporate income tax rate for the current financial year is 20%.

21. RELATED PARTIES

Parties are considered to be related if one party has the ability to control or exercise significant influence over the financial and operating decisions of the Corporation.

Related parties include: the parent company, subsidiaries, associates and entities under common control; individuals having significant influence, key management personnel and their close family members; and entities controlled or significantly influenced by such individuals.

V. SOME INDICATORS ON THE BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

Cash and cash equivalents held by the Company, which are unrestricted	**30/09/2026**	**01/01/2026**
	Value (VND)	**Value (VND)**
Cash on hand	15.971.188.518	12.801.084.654
Demand deposits	2.434.324.821.140	2.197.238.222.919
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam	*495.398.354.501*	*446.723.485.281*
+ Military Commercial Joint Stock Bank	*109.533.193.509*	*4.633.239.901*
+ Vietnam Maritime Commercial Joint Stock Bank	*349.837.388.176*	*265.207.409.198*
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	*637.845.356.077*	*450.658.951.038*
+ Vietnam International Commercial Joint Stock Bank	*322.976.805.498*	*372.106.641.217*
+ State Treasury of Ho Chi Minh City	*80.545.575.799*	*82.397.598.978*
+ Other banks	*438.188.147.580*	*575.510.897.306*
Money is transferring	11.527.902	5.348.805.760
Cash equivalents	1.397.242.748.675	1.683.954.774.662
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam	*105.786.599.558*	*119.180.727.878*
+ Vietnam Joint Stock Commercial Bank for Industry and Trade	*321.556.551.109*	*314.093.177.894*
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	*391.171.764.662*	*465.926.796.757*
+ Loc Phat Vietnam Commercial Joint Stock Bank	*348.352.456.633*	*383.944.822.051*
+ Other banks	*230.375.376.713*	*400.809.250.082*
Total	**3.847.550.286.235**	**3.899.342.887.995**

2. HELD -TO-MATURITY INVESTMENTS

Item	30/09/2026			01/01/2026		
	Value (VND)	Recoverable Amount (VND)	Provision (VND)	Value (VND)	Recoverable Amount (VND)	Provision (VND)
Short-term	**8.277.465.068.891**	**8.269.751.763.162**	**(7.713.305.729)**	**6.436.429.963.346**	**6.428.716.657.617**	**(7.713.305.729)**
Term deposits	7.769.355.089.128	7.769.355.089.128	-	5.867.152.324.250	5.867.152.324.250	-
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam	*996.735.186.286*	*996.735.186.286*	-	*841.156.131.877*	*841.156.131.877*	-
+ Joint Stock Commercial Bank for Industry and Trade of Vietnam	*1.072.839.511.884*	*1.072.839.511.884*	-	*1.044.334.999.210*	*1.044.334.999.210*	-
+ Military Commercial Joint Stock Bank	*336.485.698.630*	*336.485.698.630*	-	*196.203.287.671*	*196.203.287.671*	-
+ Vietnam Maritime Commercial Joint Stock Bank	*585.252.737.502*	*585.252.737.502*	-	*403.626.984.077*	*403.626.984.077*	-
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	*1.212.982.251.818*	*1.212.982.251.818*	-	*1.121.463.837.145*	*1.121.463.837.145*	-
+ Vietnam International Commercial Joint Stock Bank	*602.197.178.578*	*602.197.178.578*	-	*339.308.366.473*	*339.308.366.473*	-
+ Saigon – Hanoi Commercial Joint Stock Bank	*262.670.713.743*	*262.670.713.743*	-	*165.890.154.999*	*165.890.154.999*	-
+ Saigon Tai Loc Commercial Joint Stock Bank	*435.061.013.696*	*435.061.013.696*	-	*321.924.621.918*	*321.924.621.918*	-
+ Loc Phat Vietnam Commercial Joint Stock Bank	*297.000.000.000*	*297.000.000.000*	-	*10.000.000.000*	*10.000.000.000*	-
+ Asia Commercial Joint Stock Bank	*317.122.706.850*	*317.122.706.850*	-	*562.000.000.000*	*562.000.000.000*	-
+ Vietnam Bank for Agriculture and Rural Development	*353.746.136.060*	*353.746.136.060*	-	*229.002.951.798*	*229.002.951.798*	-
+ Vietnam Prosperity Joint Stock Commercial Bank	*289.861.968.497*	*289.861.968.497*	-	*113.500.000.000*	*113.500.000.000*	-
+ Other banks	*1.007.399.985.584*	*1.007.399.985.584*	-	*518.740.989.082*	*518.740.989.082*	-
Short-term loans	282.710.024.582	282.710.024.582	-	409.832.825.634	409.832.825.634	-
+ SP - PSA International Port Co., Ltd	*190.516.524.582*	*190.516.524.582*	-	*173.726.787.134*	*173.726.787.134*	-
+ SG - SSA International Container Services Joint Venture Company	*92.193.500.000*	*92.193.500.000*	-	*234.706.038.500*	*234.706.038.500*	-
+ Other	-	-	-	*1.400.000.000*	*1.400.000.000*	-
Interest receivable on bank deposits	137.263.726.957	137.263.726.957	-	76.528.839.742	76.528.839.742	-
Interest receivable on short-term loans	88.136.228.224	80.422.922.495	(7.713.305.729)	82.915.973.720	75.202.667.991	(7.713.305.729)
+ SP - PSA International Port Co., Ltd	*76.512.221.624*	*76.512.221.624*	-	*71.317.416.735*	*71.317.416.735*	-
+ Cai Lan International Container Terminal Co., Ltd.	*3.714.764.382*	*3.714.764.382*	-	*3.877.511.953*	*3.877.511.953*	-
+ Nam Can Port Joint Stock Company	*1.193.357.942*	*82.700.720*	*(1.110.657.222)*	*1.118.396.525*	*7.739.303*	*(1.110.657.222)*
+ Phuong Dong Maritime Transport and Trading Joint Stock Company	*6.602.648.507*	-	*(6.602.648.507)*	*6.602.648.507*	-	*(6.602.648.507)*
+ Other	*113.235.769*	*113.235.769*	-	-	-	-
Long-term	**736.438.683.200**	**736.438.683.200**	**0**	**812.183.461.901**	**812.183.461.901**	**0**
Term deposits (3–12 months)	39.570.139.406	39.570.139.406	-	39.842.102.893	39.842.102.893	-
+ Vietnam Asia Commercial Joint Stock Bank – Hai Phong Branch	*39.570.139.406*	*39.570.139.406*	*0*	*39.842.102.893*	*39.842.102.893*	*0*
Long-term loans	696.868.543.794	696.868.543.794	0	772.341.359.008	772.341.359.008	0
+ SP - PSA International Port Co., Ltd	*440.947.980.000*	*440.947.980.000*	-	*436.158.386.513*	*436.158.386.513*	-
+ SG - SSA International Container Services Joint Venture Company	*111.671.000.000*	*111.671.000.000*	-	*126.460.411.500*	*126.460.411.500*	-
+ Cai Lan International Container Terminal Co., Ltd.	*142.519.366.074*	*142.519.366.074*	-	*208.769.920.275*	*208.769.920.275*	-
+ Nam Can Port Joint Stock Company	*1.730.197.720*	*1.730.197.720*	-	*952.640.720*	*952.640.720*	-
Total	**9.013.903.752.091**	**9.006.190.446.362**	**(7.713.305.729)**	**7.248.613.425.247**	**7.240.900.119.518**	**(7.713.305.729)**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

3. TRADE RECEIVABLES

Detail	30/09/2026		01/01/2026	
	Value (VND)	Provision (VND)	Value (VND)	Provision (VND)
a. Short-term	**2,891,358,310,284**	**(246,348,272,183)**	**2,521,398,265,326**	**(239,037,962,205)**
Related parties	**73,672,009,326**	**(9,129,344,594)**	**52,362,359,411**	**(9,129,344,594)**
Cai Mep International Terminal Co., Ltd.	34,663,283,591	-	22,367,146,500	-
Công ty LD Dịch vụ Container quốc tế cảng SG - SSA	5,655,590,000	-	5,499,734,492	-
Cai Lan International Container Terminal LLC	1,068,673,500	-	2,864,879,523	-
Bien Dong Logistics Joint Stock Company	4,887,431,380	-	4,818,931,380	-
Dong Do Maritime Joint Stock Company	115,000,000	-	115,000,000	-
Dong Do Container Transport JSC – Hai Phong Port	5,374,564,965	(5,374,564,965)	5,374,564,965	(5,374,564,965)
Vishipp Shipping Joint Stock Company	3,754,779,629	(3,754,779,629)	3,754,779,629	(3,754,779,629)
HPH Logistics Joint Stock Company	4,759,896,024	-	52,734,332	-
Vinalines Honda Logistics Vietnam Co., Ltd	768,035,952	-	783,357,782	-
Vosco Agents and Logistics Joint Stock Company	637,683,674	-	1,009,353,136	-
SITC - Dinh Vu Logistics Co., Ltd.	197,415,360	-	339,642,234	-
NYK Auto Logistics (Vietnam) Co., Ltd.	1,616,245,672	-	507,689,130	-
Korea Express Saigon Port Co., Ltd.	2,625,316,768	-	231,341,089	-
VIMC - ARIES Maritime Services Joint Venture Co., Ltd.	371,520	-	247,688,856	-
Haiphong International Container Terminal Co., Ltd.	6,545,319,750	-	4,288,936,254	-
Thi Vai Genaral Port JSC	529,904,000	-	-	-
Japan - Vietnam International Transport Co., Ltd.	48,193,058	-	34,703,748	-
Nam Can Port Joint Stock Company	391,709,472	-	47,000,000	-
International Shipping and Labour Cooperation Joint Stock Company	362,232	-	654,804	-
Cua Lo Port Tugboat and Maritime Services Joint Stock Company	32,232,779	-	24,221,557	-
Other	**2,817,686,300,958**	**(237,218,927,589)**	**2,469,035,905,915**	**(229,908,617,611)**
Denmar Chartering & Trading GmbH	16,658,268,724	(16,658,268,724)	16,658,268,724	(16,658,268,724)
PetroVietnam Power Branch - Vietnam National Industry - Energy Group	-	-	-	-
NHT Investment and Trading Development Co., Ltd	516,391,712,017	-	296,124,211,794	-
HB Trading and Investment Joint Stock Company	285,540,303,076	-	135,736,530,000	-
Duyen Hai Thermal Power Company - Branch of Power Generation Corpc	-	-	175,500,000,000	-
AnhThang HaLong Co,. Ltd	146,014,704,000	-		
DIC Investment and Trading Joint Stock Company	86,014,745,960	(57,397,598,942)	59,397,598,942	(59,397,598,942)
Lu Gia Commodities Co., Ltd	96,516,034,670	-	47,122,497,340	-
Other parties	1,670,550,532,511	(163,163,059,923)	1,738,496,799,115	(153,852,749,945)
b. Long-term	**57,844,346,744**	**-**	**81,408,356,188**	**-**
Cai Mep International Terminal Co., Ltd.	57,844,346,744	-	81,408,356,188	-
Total	**2,949,202,657,028**	**(246,348,272,183)**	**2,602,806,621,514**	**(239,037,962,205)**

4. PREPAYMENTS TO SUPPLIERS

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

Detail	30/09/2026		01/01/2026	
	Value (VND)	Provision (VND)	Value (VND)	Provision (VND)
a. Short-term	**676,419,723,088**	**(60,934,902,249)**	**576,974,970,640**	**(60,874,952,249)**
Related parties	**6,200,147,381**	**-**	**5,786,918,850**	**-**
Dong Do Maritime Joint Stock Company	2,495,921,264	-	2,495,921,264	-
Maritime Construction Consulting Joint Stock Company	3,704,226,117	-	3,290,997,586	-
Other	**670,219,575,707**	**(60,934,902,249)**	**571,188,051,790**	**(60,874,952,249)**
Bach Dang Shipbuilding Company Vietnam	69,262,562,009	(49,239,258,319)	69,262,562,009	(49,239,258,319)
Nam Trieu Shipping Company Limited	256,655,705,789	-	256,655,705,789	-
Unico Vina Joint Stock Company	-	-	53,500,000,000	-
Hanoi Waterworks Construction Joint Stock Company	4,595,627,843	-	8,024,861,624	-
Waterway Construction Corporation	6,179,608,452	(6,179,608,452)	6,179,608,452	(6,179,608,452)
Other receivables from customers	333,526,071,614	(5,516,035,478)	177,565,313,916	(5,456,085,478)
b. Long-term	**24,653,398,581**	**-**	**24,653,398,581**	**-**
Other	**24,653,398,581**	**-**	**24,653,398,581**	**-**
Real Estate 10 JSC	24,653,398,581	-	24,653,398,581	-
Total	**701,073,121,669**	**(60,934,902,249)**	**601,628,369,221**	**(60,874,952,249)**

5. OTHER RECEIVABLES

Detail	30/09/2026		01/01/2026	
	Value (VND)	Provision (VND)	Value (VND)	Provision (VND)
a. Short-term	**951,485,581,599**	**(126,447,051,918)**	**927,478,622,845**	**(36,330,709,238)**
Receivables from equitization	29,137,413,831	-	29,137,413,831	-
Dividends and profits receivable	154,250,000	(154,250,000)	32,969,376,583	(611,670,975)
Advances and receivables from employees	51,457,335,444	(767,707,766)	40,603,458,433	(955,707,766)
Deposits and security deposits	149,179,749,813	(162,556,875)	167,542,409,989	(162,556,875)
Loans receivable	45,200,000	-	51,000,000	-
Receivables from payments on behalf of third parties	15,155,176,952	(40,473,782)	20,330,684,565	(40,473,782)
Other receivables	706,356,455,559	(125,322,063,495)	636,844,279,444	(34,560,299,840)
b. Long-term	**977,716,370,281**	**-**	**912,422,485,029**	**-**
Long-term security deposits and collaterals	913,359,108,496	-	811,728,575,801	-
Other long-term receivables	64,357,261,785	-	100,693,909,228	-
Total	**1,929,201,951,880**	**(126,447,051,918)**	**1,839,901,107,874**	**(36,330,709,238)**

Related parties	30/09/2026		01/01/2026	
	Value (VND)	Provision (VND)	Value (VND)	Provision (VND)
Dong Do Maritime Joint Stock Company	4,723,704,169	-	-	-
Khuyen Luong Port Joint Stock Company	12,000,000	-	-	-
Cai Mep International Terminal Co., Ltd.	2,162,744,693	-	1,021,990,118	-
Cai Lan International Container Terminal Co., Ltd.	1,816,239,681	-	5,693,751,635	-
Nam Can Port Joint Stock Company	2,200,331,685	(2,200,331,685)	2,208,070,988	(2,200,331,685)
Phuong Dong Maritime Transport and Trading JSC	117,000,000	-	117,000,000	-
Maritime Construction Consultancy JSC	-	-	200,000,000	-
Can Tho - Thanh Tuan Port Co., Ltd.	154,250,000	(154,250,000)	154,250,000	(154,250,000)
Da Nang Port Tugboat JSC	110,160,000	-	-	-
TIL Hai Phong International Port Co., Ltd	545,935,482,970	-	545,935,482,970	-
Total	**557,231,913,198**	**(2,354,581,685)**	**555,330,545,711**	**(2,354,581,685)**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

6. SHORTAGE OF ASSETS AWAITING RESONLUTION

Shortage of assets awaiting resolution	30/09/2026		01/01/2026	
	Value (VND)	Provision (VND)	Value (VND)	Provision (VND)
Money loss at Nghe Tinh Port	350,029,851	0	350,029,851	0
Money loss at VN Container Exploitation Company	2,484,232,001	0	2,484,232,001	0
Total	**2,834,261,852**	**0**	**2,834,261,852**	**0**

7. INVENTORIES

Inventories	30/09/2026		01/01/2026	
	Value (VND)	Provision (VND)	Value (VND)	Provision (VND)
Raw materials	5,927,287,000	-	632,500,000	-
Raw materials	458,582,251,595	-	433,405,703,831	-
Tools, supplied	27,968,146,794	-	25,936,848,667	-
Work in progress	7,780,387,108	-	9,490,567,959	-
Goods (*)	227,187,237,554	(204,319,590,800)	395,198,533,534	(204,319,590,800)
Total	**727,445,310,051**	**(204,319,590,800)**	**864,664,153,991**	**(204,319,590,800)**

8. PREPAID EXPENSES

Term prepaid expenses	30/09/2026	01/01/2026
	Value (VND)	Value (VND)
a. Short-term	**155,819,361,533**	**121,449,727,627**
Insurance expenses	30,192,823,765	26,080,580,349
Tools and supplies awaiting allocation	13,847,786,207	14,529,920,683
Property repair costs	55,736,673,013	16,141,884,372
Others Short-term prepaid expenses	56,042,078,548	64,697,342,223
b. Long-term	**563,332,288,183**	**440,475,415,867**
Business advantage	1,583,710,038	1,583,710,038
Prepaid land rental	93,610,779,998	45,360,378,299
Insurance expenses	2,832,254,454	460,604,984
Property repair costs	358,845,111,588	263,620,754,187
Tools and supplies awaiting allocation	32,994,252,850	39,383,349,485
Prepaid operating expenses	135,770,000	171,185,000
Other long-term prepaid expenses	73,330,409,255	89,895,433,874
Total	**719,151,649,716**	**561,925,143,494**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

9. TANGIBLE FIXED ASSET

Item	Buildings, structures	Machinery and equipmen	Transmission vehicles	Management equipment and tools	Other fixed assets	Total
HISTORICAL COST						
Opening Balance	**9.295.227.531.696**	**3.645.715.147.734**	**15.528.083.404.840**	**280.093.472.839**	**59.917.862.719**	**28.809.037.419.828**
- Increase during the period	234.639.509.353	268.211.449.635	882.271.551.903	50.961.956.275	3.737.890.682	1.438.813.016.840
- Reclassifications	305.462.591.516	-	-	126.400.000	(126.400.000)	305.462.591.516
- Disposal	(12.955.403.352)	(16.785.920.499)	(1.406.290.129.722)	(13.059.702.545)	(30.000.000)	(1.449.121.156.118)
- Decrease due to capital contribution in kind	-	-	(440.714.050.641)	(19.523.696.579)	-	(460.237.747.220)
Closing balance	**9.822.374.229.213**	**3.897.140.676.870**	**14.563.350.776.380**	**298.598.429.990**	**63.499.353.401**	**28.643.954.124.846**
ACCUMULATED DEPRECIATION						
Opening Balance	**(5.131.044.956.838)**	**(2.453.161.905.878)**	**(12.213.331.067.655)**	**(190.953.523.268)**	**(50.886.396.918)**	**(20.039.377.850.557)**
- Additions	(207.091.187.239)	(156.821.413.082)	(446.968.072.298)	(21.953.872.510)	(1.781.610.629)	(834.595.136.820)
- Reclassifications	(161.805.913.939)	(609.136.671)	-	-	-	(162.415.050.610)
- Disposal	11.347.840.816	16.682.791.002	1.312.937.260.937	12.701.881.391	30.000.000	1.353.699.765.146
- Decrease due to capital contribution in kind	-	-	-	-	-	-
Closing balance	**(5.488.594.217.200)**	**(2.593.909.664.629)**	**(11.347.361.879.016)**	**(200.205.514.387)**	**(52.638.007.547)**	**(19.682.688.272.841)**
NET BOOK VALUE	-	-	-	-	-	-
As at beginning of period	**4.164.182.574.858**	**1.192.553.241.856**	**3.314.752.337.185**	**89.139.949.571**	**9.031.465.801**	**8.769.659.569.271**
As at end of period	**4.333.780.012.013**	**1.303.231.012.241**	**3.215.988.897.364**	**98.392.915.603**	**10.861.345.854**	**8.961.265.852.005**

10. FINANCIAL LEASED ASSET

Item	Buildings, structures	Machinery and equipmen	Total
HISTORICAL COST			
Opening Balance	**22.590.437.844**	**35.700.000.000**	**58.290.437.844**
- Decrease during the period	-	35.700.000.000	35.700.000.000
Closing balance	**22.590.437.844**	**-**	**22.590.437.844**
ACCUMULATED DEPRECIATION			
Opening Balance	**(6.306.497.219)**	**(9.668.750.000)**	**(15.975.247.219)**
- Depreciation for the period	(847.141.416)	(1.338.750.000)	(2.185.891.416)
- Decrease during the period	-	(11.007.500.000)	(11.007.500.000)
Closing balance	**(7.153.638.635)**	**-**	**(7.153.638.635)**
NET BOOK VALUE			
Opening Balance	**16.283.940.625**	**26.031.250.000**	**42.315.190.625**
Closing balance	**15.436.799.209**	**-**	**15.436.799.209**

11. INTANGIBLE FIXED ASSET

Item	Land Use Rights	Copyrights and Patents	Computer Software	Other Intangible Assets	Total
HISTORICAL COST					
Opening Balance	**775,930,304,873**	**72,000,000**	**145,557,917,563**	**18,573,611,418**	**940,133,833,854**
Purchase in year	-	-	44,709,607,762	-	44,709,607,762
Reclassifications	(4,178,228,518)	-	(690,720,000)	-	(4,868,948,518)
Other decreases	-	-	(24,989,777,761)	-	(24,989,777,761)
Closing balance	**771,752,076,355**	**72,000,000**	**164,587,027,564**	**18,573,611,418**	**954,984,715,337**
ACCUMULATED DEPRECIATION					
Opening Balance	**(177,548,296,535)**	**(72,000,000)**	**(109,539,130,416)**	**(18,347,617,908)**	**(305,507,044,859)**
Depreciation for the year	(10,137,421,827)	-	(10,860,092,074)	(130,834,838)	(21,128,348,739)
Reclassifications	748,167,068	-	609,136,671	-	1,357,303,739
Closing balance	**(186,937,551,294)**	**(72,000,000)**	**(119,790,085,819)**	**(18,478,452,746)**	**(325,278,089,859)**
NET BOOK VALUE					
As at beginning of period	**598,382,008,338**	**0**	**36,018,787,147**	**225,993,510**	**634,626,788,995**
As at end of period	**584,814,525,061**	**0**	**44,796,941,745**	**95,158,672**	**629,706,625,478**

12. INVESTMENT PROPERTIES

Item	Land use rights	Buildings	Infrastructure	Total
HISTORICAL COST				
Opening balance	**267,654,874,392**	**2,872,939,453,138**	**481,224,045,700**	**3,621,818,373,230**
- Increase during the period	-	725,605,323,904	21,487,730,914	747,093,054,818
- Reclassification of infrastructure assets held for lease	-	(305,462,591,516)	-	(305,462,591,516)
- Other increases (decreases)	2,243,228,518	-	7,352,935,571	9,596,164,089
Closing balance	**269,898,102,910**	**3,293,082,185,526**	**510,064,712,185**	**4,073,045,000,621**
ACCUMULATED DEPRECIATION				
Opening balance	**(72,017,979,229)**	**(277,281,111,930)**	**(288,310,378,825)**	**(637,609,469,984)**
- Depreciation charge for the period	(4,814,335,100)	(83,711,335,438)	(12,681,251,034)	(101,206,921,572)
- Reclassification of infrastructure assets held for lease	-	161,805,913,939	-	161,805,913,939
- Other increases (decreases)	(14,417,394)	0	(6,900,380,983)	(6,914,798,377)
Closing balance	**(76,846,731,723)**	**(199,186,533,429)**	**(307,892,010,842)**	**(583,925,275,994)**
NET BOOK VALUE				
Opening balance	**195,636,895,163**	**2,595,658,341,208**	**192,913,666,875**	**2,984,208,903,246**
Closing balance	**193,051,371,187**	**3,093,895,652,097**	**202,172,701,343**	**3,489,119,724,627**

13. LONG – TERM ASSETS IN PROGRESS

Long-term assets in progress	30/09/2026		01/01/2026	
	Value (VND)	Recoverable Amount (VND)	Value (VND)	Recoverable Amount (VND)
Long-term work in progress	**39.455.351.940**	**39.455.351.940**	**39.313.490.216**	**39.313.490.216**
- Project of contruction of housing for employees of Sai Gon Port - Phase 2	39.455.351.940	39.455.351.940	39.313.490.216	39.313.490.216
Long - term construction in progress	**620.929.927.660**	**620.929.927.660**	**1.764.307.700.910**	**1.764.307.700.911**
- Procucement of fixed assets	5.571.254.130	5.571.254.130	17.129.712.261	17.129.712.261
+ Purchases of fixed assets	5.571.254.130	5.571.254.130	17.129.712.261	17.129.712.261
- Construction of progess	606.389.923.478	606.389.923.478	1.742.217.148.535	1.742.217.148.535
+ Phuoc Long Inland Container Depot (ICD) Project	673.678.568	673.678.568	646.953.568	646.953.568
+ North Rach Chiec - Phuoc Binh project	36.421.015.277	36.421.015.277	36.091.817.168	36.091.817.168
+ North Rach Chiec - Phuoc Long A project	12.939.085.528	12.939.085.528	12.837.438.943	12.837.438.943
+ Logistics Center Project in Hoa Vang	186.056.896.786	186.056.896.786	155.030.604.366	155.030.604.366
+ Cai Cui Port Phase I	37.491.605.996	37.491.605.996	39.493.818.401	39.493.818.401
+ Cai Cui Port Phase II	8.647.825.475	8.647.825.475	8.647.825.475	8.647.825.475
+ Project of 02 container terminals No. 3,4 Lach Huyen Gateway Port	165.759.091.956	165.759.091.956	1.183.821.626.528	1.183.821.626.528
+ Quy Nhon Port Expansion to 2030 – Hai Cang Ward	-	-	28.533.296.536	28.533.296.536
+ Ninh Giang Inland Waterway Port	78.819.197.846	78.819.197.846	29.327.227.846	29.327.227.846
+ Lifting Tables, Conveyor and Electrical Systems	-	-	32.813.382.730	32.813.382.730
+ Specialized Warehouse – Quy Nhon Port	26.548.591.866	26.548.591.866	24.378.454.294	24.378.454.294
+ Other projects	53.032.934.180	53.032.934.180	190.594.702.680	190.594.702.680
- Major repairs	8.968.750.052	8.968.750.052	4.960.840.114	4.960.840.115
Total	**660.385.279.600**	**660.385.279.600**	**1.803.621.191.126**	**1.803.621.191.127**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

14. FINANCIAL INVESTMENTS

Company's name	30/09/2026			01/01/2026		
	Rate of interes	Rate of voting rights	Book value by equity method (VND)	Rate of interes	Rate of voting rights	Book value by equity method (VND)
Vietnam Sea Transport and Chartering JSC	43.32%	43.32%	-	43.32%	43.32%	-
Vietnam - Japan Intenational Transport Co., Ltd	50.00%	50.00%	42,555,755,490	50.00%	50.00%	40,263,933,373
SG - SSA Port International Container Service JSC	36.55%	50.00%	1,294,923,004,572	36.55%	50.00%	1,031,870,223,544
Cai Mep International Port Co., Ltd.	45.82%	50.00%	-	45.82%	50.00%	-
SP - PSA International Port Co., Ltd.	38.54%	50.00%	590,369,029,117	38.54%	50.00%	522,083,727,780
Vinalines Dong Do Ship Repair Co., Ltd	49.14%	49.14%	-	49.14%	49.14%	-
Nam Can Port Joint Stock Company	49.35%	49.35%	-	49.35%	49.35%	-
Khuyen Luong Port Joint Stock Company	49.00%	49.00%	59,610,522,860	49.00%	49.00%	50,695,915,340
Dong Do Maritime Joint Stock Company	48.97%	48.97%	-	48.97%	48.97%	-
Transco Transport and Trading Joint Stock Company	33.49%	33.49%	35,203,799,559	33.49%	33.49%	60,343,397,513
Maritime Construction Consulting Joint Stock Company	49.00%	49.00%	25,750,617,054	49.00%	49.00%	25,918,458,349
International Maritime Transport and Labor Cooperation JSC	36.00%	36.00%	-	36.00%	36.00%	-
Phuong Dong Maritime Transport and Trading JSC	49.00%	49.00%	-	49.00%	49.00%	-
Da Nang Port Logistics Joint Stock Company	33.83%	45.10%	26,681,766,577	33.83%	45.10%	26,889,115,882
Da Nang Port Tugboat Joint Stock Company	27.00%	36.00%	36,271,818,603	27.00%	36.00%	35,100,992,561
Smart Logistics Service Danang Company Limited	37.51%	50.01%	11,737,201,193			
Cai Lan International Container Terminal Co., Ltd.	28.33%	50.00%	-	28.33%	50.00%	-
Can Tho - Thanh Tuan Port Co.,Ltd	46.74%	47.19%	4,407,393,415	46.74%	47.19%	4,411,992,368
NYK Auto Logistic Vietnam Co.,Ltd	10.21%	20.00%	1,955,273,059	10.21%	20.00%	1,955,273,059
Vinalines North-East Joint Stock Company	23.14%	25.00%	-	23.14%	25.00%	-
Honda Logistics Vietnam Co., Ltd.	12.54%	22.12%	7,156,035,286	12.54%	22.12%	7,155,933,861
Vinalines Hoa Lac Logistics Vietnam Co.,Ltd	21.49%	37.89%	5,367,465,424	21.49%	37.89%	5,234,037,516
Cua Lo Port Towing and Maritime Services JSC	18.36%	36.00%	6,585,803,109	18.36%	36.00%	6,947,229,643
Vishipp Sea Transport Joint Stock Company	37.00%	37.00%	-	37.00%	37.00%	-
East Sea Logistics Joint Stock Company	21.00%	21.00%	-	21.00%	21.00%	-
Vosco Trading and Services Joint Stock Company	23.69%	46.45%	23,286,479,090	23.69%	46.45%	20,960,754,895
Vosco Shipping Agency and Logistics Joint Stock Company	18.36%	36.00%	7,046,331,224	18.36%	36.00%	3,837,984,309
Korea Express Saigon Port Co., Ltd.	32.73%	50.00%	32,639,713,032	32.73%	50.00%	30,913,526,283
Thi Vai General Port JSC	13.74%	21.00%	26,622,340,980	13.74%	21.00%	20,906,161,988
Tan Hung Phuc Maritime Service JSC	19.63%	30.00%	300,000,000	19.63%	30.00%	300,000,000
Dong Do Container Vt Joint Stock Company - CHP	29.84%	32.24%	-	29.84%	32.24%	-
SITC - Dinh Vu Logistics Co., Ltd.	46.28%	50.00%	208,485,599,945	46.28%	50.00%	170,661,098,874
Sai Gon Port Logistics JSC	18.62%	20.12%	-	18.62%	20.12%	-
Hai Phong Marine Invesment and Trading JSC	38.48%	40.53%	35,211,337,399	38.48%	40.53%	36,778,062,682
Hai Phong Port Investment Development Service JSC	28.25%	30.52%	26,544,582,584	28.25%	30.52%	34,578,028,522
HPH Logistic Joint Stock Company	35.92%	38.81%	15,362,404,337	35.92%	38.81%	15,346,710,801
Cty TNHH KM Cargo Services HP	33.32%	36.00%	24,318,236,424	33.32%	36.00%	24,861,836,361
Smart Logistics Service Co., Ltd. (Hai Phong)	18.51%	20.00%	99,230,508,492	18.51%	20.00%	84,433,441,461
Haiphong Port TIL International Terminal Co., Ltd	47.21%	50.00%	1,440,012,375,806	47.21%	50.00%	1,004,832,156,996
VIMC - ARIES Shipping Service Co., Ltd	51.00%	50.00%	2,288,566,827	51.00%	50.00%	2,196,512,285
Sinotrans Container Lines (Vietnam) Co., Ltd	10.20%	20.00%	1,545,600,000	10.20%	20.00%	1,545,600,000
Total			**4,091,469,561,458**			**3,271,022,106,246**

Company's name	30/09/2026		01/01/2026	
	Cost (VND)	Provision (VND)	Cost (VND)	Provision (VND)
Investment in other entities	**364.235.404.323**	**(323.868.531.620)**	**364.370.404.323**	**(323.868.531.620)**
Vien Dong Pearl Urban Development Investment Co.,Ltd	300.001.000.000	(300.001.000.000)	300.001.000.000	(300.001.000.000)
QTM International Port Joint Stock Company	33.594.000.000	(21.880.635.615)	33.594.000.000	(21.880.635.615)
Quy Nhon New Port JSC	18.000.000.000	-	18.000.000.000	-
Others	12.640.404.323	(1.986.896.005)	12.775.404.323	(1.306.896.005)
Investment in other entities by welfare fund	**3.407.000.000**	**(1.000.000.000)**	**3.407.000.000**	**(1.000.000.000)**
Others	3.407.000.000	(1.000.000.000)	3.407.000.000	(1.000.000.000)
Total	**367.642.404.323**	**(324.868.531.620)**	**367.777.404.323**	**(324.188.531.620)**

15. SHORT-TERM TRADE PAYABLES

Detail	30/09/2026	01/01/2026
	Value (VND)	Value (VND)
a. Related parties	**34,408,321,236**	**36,549,670,813**
Nhat Viet International Transport Co., Ltd.	370,305,000	704,889,152
Maritime Construction Consultancy JSC	-	919,100,000
Vietnam Ship Transport and Chartering JSC	60,325,690	-
Dong Do Maritime Joint Stock Company	44,712,000	44,712,000
SG - SSA International Container Service Joint Venture Company	1,159,263,291	1,479,807,093
SP - PSA International Port Co., Ltd	447,140,914	-
Cai Mep International Port Co., Ltd	317,236,289	258,795,392
Vosco Trading and Services Joint Stock Company	8,819,590,048	5,796,314,124
Korea Express Saigon Port Co., Ltd.	2,574,073,615	721,455,949
Da Nang Port Tugboat JSC	14,019,973,570	11,606,203,443
Da Nang Port Logistics JSC	-	10,911,574,519
Cai Lan International Container Terminal Co., Ltd	3,054,601,344	3,852,977,295
Cua Lo Port Towage and Maritime Services JSC	55,624,800	195,745,406
HPH Logistic Joint Stock Company	2,521,599,475	53,638,200
KM Cargo Services Hai Phong Co., Ltd.	785,624,400	-
Hai Phong Port Services Investment and Development JSC	162,000	-
SITC - Dinh Vu Logistics Co., Ltd.	174,233,200	-
NYK Auto Logistics Vietnam Co., Ltd.	3,855,600	4,458,240
b. Other	**1,841,708,025,536**	**1,358,741,761,367**
Waterway Construction Corporation JSC - Branch 01	24,205,404,807	24,205,404,807
Bach Dang Shipbuilding Company Vietnam	72,806,298,515	72,806,298,515
Ha Long Shipbuilding Company Limited	32,067,142,734	32,067,142,734
Phu Xuan Consulting and Construction Joint Stock Company	56,758,098,310	95,733,944,544
HB Trading and Investment Joint Stock Company	17,543,996,844	67,952,907,066
Hong Phuc Co., Ltd.	22,925,639,426	21,635,560,488
VNO Import-Export and Services Co., Ltd	32,888,734,799	38,969,901,310
MITSUI E&S CO., LTD	-	85,756,773,012
Other entities	1,582,512,710,101	919,613,828,891
Total	**1,876,116,346,772**	**1,395,291,432,180**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

16. SHORT – TERM ADVANCES FROM CUSTOMER

Buyer pays in advance	30/09/2026 Giá trị (VND)	01/01/2026 Giá trị (VND)
Related parties	**20,000,000**	**265,070,570**
International Shipping and Labour Cooperation Joint Stock Company	-	9,800,000
Phuong Dong Maritime Transport and Trading Joint Stock Company	-	2,010,286
Vietnam Ship Transport and Chartering Joint Stock Company	-	253,260,284
Nam Can Port Joint Stock Company	20,000,000	-
Other	**167,831,393,203**	**115,393,640,808**
Sinotrans South China Supply Chain Management Co., Ltd	3,382,032,794	6,133,721,277
Lauritzen Bulkers Singapore Pte. Ltd	-	2,794,632,883
Xianglong Shipping Pte. Ltd	-	9,600,308,855
Viet Thuan Transport Co., Ltd.	19,238,951,545	-
Hoa Phat Hai Duong Steel JSC.	6,240,118,682	-
Other	138,970,290,182	96,864,977,793
Total	**167,851,393,203**	**115,658,711,378**

17. DIVIDENDS AND PROFITS PAYABLE

As at Sep 30, 2026, dividends payable amounted to VND 154,702,745,777 VND

18. TAX AND OTHER PAYABLES TO THE STATE BUDGET

Target	Tax receivable at the beginning of the period (VND)	Tax payable at the beginning of the period (VND)	Tax payable in the period (VND)	Tax paid in the period (VND)	Tax payable at the end of the period (VND)	Tax receivable at the end of the period (VND)
1. Value added tax	21,113,556,595	99,962,704	274,832,647,587	(255,114,242,576)	40,831,961,605	99,962,703
2. Export, import duties	0	0	671,587,196	(671,587,196)	0	0
3. Corporate income tax	461,344,722,306	8,614,075,167	643,587,818,116	(665,017,584,816)	432,616,185,261	1,315,304,822
4. Personal income tax	10,996,394,550	3,418,333,725	102,173,621,894	(106,151,955,483)	11,891,386,120	6,350,218,054
5. Land tax, land rental	90,264,261,259	28,676,044,860	210,360,648,009	(93,963,940,162)	181,490,516,886	3,505,592,640
6. Other taxes	7,306,496,832	2,000,000	15,390,465,131	(21,898,918,456)	798,043,507	2,000,000
7. Fees, charges and other payables	0	0	1,847,999,479	(1,847,999,479)	0	0
Total	**591,025,431,542**	**40,810,416,456**	**1,248,864,787,412**	**(1,144,666,228,168)**	**667,628,093,379**	**11,273,078,219**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

19. SHORT – TERM PAYABLE EXPENSES

Short-term payable expenses	30/09/2026 Value (VND)	01/01/2026 Value (VND)
a. Short-term	**2,669,825,270,385**	**3,054,627,921,655**
- Interest expense	2,512,256,420,174	2,419,185,878,852
- Accrued cost of services	11,438,668,508	586,828,395,759
- Expenses for public facilities at the residential area for Saigon Port's staff	14,995,093,967	15,096,760,678
- Land rental payable	4,080,666,075	428,256,660
- Other payable expenses	127,054,421,661	33,088,629,706
b. Long-term	**13,454,306,662**	**13,904,306,662**
- Interest expense - Property tax payable	13,454,306,662	13,454,306,662
- Other payable expenses	-	450,000,000
Total	**2,683,279,577,047**	**3,068,532,228,317**

20. OTHER PAYABLES

Detail	30/09/2026 Value (VND)	01/01/2026 Value (VND)
a. Short-term	**1,554,550,514,131**	**1,610,400,789,153**
Trade union fees payable	7,038,204,056	9,949,803,807
Social insurance payableSocial insurance payable	3,857,611,967	141,774,074
Health insurance payable	402,681,692	20,023,284
Unemployment insurance payable	341,722,614	163,034,981
Payables from equitization	161,900,914,229	161,900,914,229
Deposits and security deposits received	61,388,386,795	29,844,530,229
Loans payable	992,042,454,404	945,415,369,487
Other payables and accrued expenses	327,578,538,374	373,527,667,927
b. Long-term	**2,272,276,749,471**	**2,325,139,746,868**
Long-term deposits and security deposits received	69,101,761,775	66,002,859,938
Other non-current payables and accrued expenses	2,203,174,987,696	2,259,136,886,930
+ Payable to Vien Dong Pearl Urban Development Investment co., Ltd. in advances for the relocation and support of employees (i)	*850,000,000,000*	*850,000,000,000*
+ This balance represents amounts payable to Ngoc Vien Dong Urban Development Investment Co., Ltd. in respect of advances provided for relocation and employee support activities.	*78,955,506,250*	*78,955,506,250*
+ Payable to State budget in capital advances for the implementation of Saigon - Hiep Phuoc Port construction investment projec	*499,000,000,000*	*549,000,000,000*
+ Temporarily increase in the original Cost of ship (Lucky Star, Blue Star, Vosco Sunrise) (iv)	*488,172,267,804*	*488,172,267,804*
+ Shipbuilding Industry Corporation - Advance capital (iii)	*191,025,462,572*	*191,025,462,572*
+ Other payables	*96,021,751,070*	*101,983,650,304*
Total	**3,826,827,263,602**	**3,935,540,536,021**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

21. LOANS AND OBLIGATIONS UNDER FINANCE LEASES

Borrowings and Finance Lease Liabilities	Opening Balance (VND)	Additions during the period (VND)	Transfers to short-term borrowings (VND)	Repayments during the period (VND)	Exchange differences at period end (VND)	Closing Balance (VND)
Short-term borrowings and finance lease liabilities	**1,462,428,290,180**	**3,007,321,473,809**	**259,236,017,394**	**(3,067,404,383,000)**	**14,554,725,070**	**1,676,136,123,453**
Short-term borrowings	94,547,227,497	3,007,321,473,809	-	(2,852,180,291,049)	453,617,360	250,142,027,617
Current portion of long-term borrowings and finance lease liabilities	1,367,881,062,683	0	259,236,017,394	(215,224,091,951)	14,101,107,710	1,425,994,095,836
- Current portion of long-term borrowings	*1,367,881,062,683*	*0*	*259,236,017,394*	*(215,224,091,951)*	*14,101,107,710*	*1,425,994,095,836*
Long-term borrowings and finance lease liabilities	**3,990,881,081,710**	**525,471,873,678**	**(259,236,017,394)**	**(404,834,549,263)**	**15,038,015,880**	**3,867,320,404,611**
- Long-term borrowings	*3,990,881,081,710*	*525,471,873,678*	*(259,236,017,394)*	*(404,834,549,263)*	*15,038,015,880*	*3,867,320,404,611*
Total	**5,453,309,371,890**	**3,532,793,347,487**	**-**	**(3,472,238,932,263)**	**29,592,740,950**	**5,543,456,528,064**

22. OWNERS' EQUITY

Target	Owner's equity	Capital surplus	Other capital	Revaluation differences on assets	Foreign exchange differences	Investment and development fund	Other equity fund	Retained earnings	Non-Controlling interest	Total
Beginning Balance	**12,005,880,000,000**	**591,314,843**	**73,760,124,299**	**(1,876,308,020,351)**	**91,508,818,739**	**3,497,532,340,887**	**92,227,503**	**1,916,100,493**	**5,239,385,689,807**	**19,034,358,596,220**
- Profit during the year	-	-	-	-	-	-	-	2,323,283,635,102	653,890,936,813	2,977,174,571,915
- Allocation to the Employee Welfare and Reward Fund	-	-	-	-	-	-	-	(329,705,955,960)	(285,083,046,373)	(614,789,002,333)
- Allocation and use of the Development Investment Fund	-	-	-	-	-	1,161,281,089,202	-	(1,161,281,089,202)	-	-
- Cash dividend distribution	-	-	-	-	-	-	-	-	(271,470,304,303)	(271,470,304,303)
- Other changes	-	-	-	-	(5,679,644,192)	706,009,947	-	72,371,231,237	888,786,773	68,286,383,765
Ending Balance	**12,005,880,000,000**	**591,314,843**	**73,760,124,299**	**(1,876,308,020,351)**	**85,829,174,547**	**4,659,519,440,036**	**92,227,503**	**906,583,921,670**	**5,337,612,062,717**	**21,193,560,245,264**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

VI. EXPLANATION OF ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

1. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

Detail	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	Value (VND)	Value (VND)	Value (VND)	Value (VND)
- Revenue from sale of goods	3,726,037,016,350	1,722,910,170,449	8,623,914,518,149	3,793,436,343,807
- Revenue from rendering of services	4,216,774,550,427	3,563,066,392,812	12,362,722,507,851	9,867,933,047,075
+ Transportation revenue	*1,366,184,546,961*	*1,150,426,573,175*	*4,087,938,321,522*	*3,489,478,681,721*
+ Maritime port operation services and shipping services	*2,719,990,328,204*	*2,307,691,084,021*	*7,907,820,110,081*	*6,064,174,252,651*
+ Office, warehouse leasing	*90,770,132,568*	*71,620,028,659*	*265,997,887,578*	*218,603,947,241*
+ Other services	*39,829,542,694*	*33,328,706,957*	*100,966,188,670*	*95,676,165,462*
Total	**7,942,811,566,777**	**5,285,976,563,261**	**20,986,637,026,000**	**13,661,369,390,882**

Including revenue from related parties as follows:

Sales revenue	Relationship	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
		Value (VND)	Value (VND)	Value (VND)	Value (VND)
Related Parties	**Related parties**	**283,644,114,309**	**150,410,073,876**	**684,677,739,176**	**278,720,649,458**
Vietnam - Japan International Transport Co., Ltd	Associated company	559,645,253	222,420,512	1,449,351,869	778,901,436
Khuyen Luong Port Joint Stock Company	Associated company	-	2,037,037	-	2,037,037
Dong Do Maritime Joint Stock Company	Associated company	230,000	23,316,894	1,017,350	44,916,894
Maritime Construction Consulting Joint Stock Company	Associated company	925,926	-	925,926	-
International Maritime Transport and Labor Cooperation JSC	Associated company	229,756,054	18,557,569	759,571,691	622,152,295
Phuong Dong Maritime Transport and Trading JSC	Associated company	-	1,140,000	7,860,000	34,473,333
Vietnam Sea Transport and Chartering JSC	Associated company	114,639,277	56,242,424	581,852,833	105,651,515
Nam Can Port Joint Stock Company	Associated company	60,304,400	-	60,304,400	-
SG - SSA International Container Service Joint Venture Company	Associated company	25,838,767,418	45,655,641,096	80,463,502,006	74,229,808,149
SP - PSA International Port Co., Ltd	Associated company	-	-	10,000,000	-
Cai Mep International Port Co., Ltd	Associated company	23,347,388,182	24,963,908,639	66,959,691,060	52,793,272,272
Vosco Shipping Agency and Logistics JSC	Associated company	2,198,902,260	2,918,612,779	8,280,263,207	9,931,781,866
Vosco Trading and Services JSC	Associated company	216,550,578	235,243,106	665,221,579	691,790,641
Honda Logistics Vietnam Co., Ltd.	Associated company	2,740,811,241	2,087,658,556	6,959,355,227	6,938,928,233
SITC - Dinh Vu Logistics Co., Ltd.	Associated company	910,868,100	697,950,050	2,489,375,774	2,514,043,446
KM Cargo Services Hai Phong Co., Ltd	Associated company	-	6,000,000	3,500,000	11,270,000
Cua Lo Port Towing and Maritime Services JSC	Associated company	88,750,508	82,768,744	213,490,384	225,584,402
NYK Auto Logistics Company Limited (Vietnam)	Associated company	3,437,246,400	3,336,607,900	5,135,836,397	7,616,402,000
Korea Express Saigon Port Co., Ltd.	Associated company	2,990,401,426	1,349,878,933	4,822,239,235	3,625,337,627
Thi Vai General Port JSC	Associated company	489,375,000	-	1,498,625,000	58,600,000
Da Nang Port Tugboat JSC	Associated company	1,418,912,480	2,240,547,477	4,987,716,492	6,410,967,420
Da Nang Port Logistics JSC	Associated company	8,860,610,500	10,770,555,312	33,334,300,500	29,190,643,904
East Sea Logistics JSC	Associated company	3,501,944,461	3,622,046,305	10,989,351,892	12,413,490,759
Cai Lan International Container Terminal Co., Ltd	Associated company	133,440,050	3,194,816,520	7,948,988,730	19,702,028,705
HPH Logistic JSC	Associated company	4,399,191,000	4,287,370,000	8,949,555,500	5,997,253,634
VIMC - ARIES Shipping Service Co., Ltd	Associated company	66,201,600	113,621,518	224,357,418	190,441,385
Haiphong Port TIL International Terminal Co., Ltd	Associated company	202,039,252,195	44,523,132,505	437,881,484,706	44,590,872,505

2. REVENUE DEDUCTIONS

Revenue deductions for the third quarter of 2026 amounted to VND 2,375,775,116 VND, compared to VND 5,047,216,568 in the corresponding period of the previous year.

3. COST OF GOODS SOLD

Detail	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	Value (VND)	Value (VND)	Value (VND)	Value (VND)
- Cost of goods sold	3,735,519,927,593	1,771,979,521,052	8,546,586,515,176	3,836,513,935,249
- Cost of services rendered	2,886,770,374,579	2,483,209,337,739	8,747,439,602,030	7,418,740,541,178
+ Transportation revenue	*1,130,971,520,398*	*1,061,286,995,857*	*3,516,022,226,196*	*3,150,290,579,438*
+ Maritime port operation services and shipping services	*1,474,911,913,877*	*1,324,248,480,305*	*4,643,843,246,153*	*3,967,486,986,701*
+ Office, warehouse leasing	*73,500,533,136*	*54,159,323,185*	*211,049,814,662*	*175,177,257,745*
+ Other services	*207,386,407,168*	*43,514,538,392*	*376,524,315,019*	*125,785,717,294*
Total	**6,622,290,302,172**	**4,255,188,858,791**	**17,294,026,117,206**	**11,255,254,476,427**

Including cost of sales with related parties as follows:

Purchase of goods and services	Relationship	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
		Value (VND)	Value (VND)	Value (VND)	Value (VND)
Related Parties		**62,156,306,126**	**64,069,789,832**	**233,977,497,250**	**168,975,443,311**
Vietnam - Japan International Transport Co., Ltd	Associated company	549,875,000	656,906,250	1,253,275,000	1,567,129,611
Khuyen Luong Port Joint Stock Company	Associated company	0	0	14,400,000	0
Dong Do Maritime Joint Stock Company	Associated company	14,932,499,879	0	24,928,428,120	0
Maritime Construction Consulting JSC	Associated company	496,008,824	2,160,032,241	958,695,906	2,898,377,696
International Maritime Transport and Labor Cooperation JSC	Associated company	0	0	0	8,675,556
Vietnam Sea Transport and Chartering JSC	Associated company	167,571,360	0	488,299,339	0
SG - SSA International Container Service Joint Venture Company	Associated company	26,084,615,162	1,880,564,755	27,806,415,426	2,255,230,561
SP - PSA International Port Co., Ltd	Associated company	916,197,455	1,612,002,540	1,372,385,155	3,038,355,565
Cai Mep International Port Co., Ltd	Associated company	756,581,942	601,716,966	2,128,866,358	1,880,257,000
Vosco Shipping Agency and Logistics JSC	Associated company	463,275,442	454,136,863	1,453,319,020	1,481,820,579
Vosco Trading and Services JSC	Associated company	12,597,159,925	7,668,032,379	50,983,652,296	23,067,010,997
Honda Logistics Vietnam Co., Ltd.	Associated company	0	0	0	0
SITC - Dinh Vu Logistics Co., Ltd.	Associated company	690,277,222	48,025,186	1,469,444,072	1,095,314,228
Cua Lo Port Towing and Maritime Services JSC	Associated company	55,624,800	0	176,391,600	0
NYK Auto Logistics Company Limited (Vietnam)	Associated company	0	0	0	10,350,000
Korea Express Saigon Port Co., Ltd.	Associated company	3,918,345,705	3,788,329,885	7,677,670,824	5,404,221,049
Thi Vai General Port Joint Stock Company	Associated company	0	0	0	341,863,350
Da Nang Port Tugboat Joint Stock Company	Associated company	22,842,869,073	28,633,682,706	72,839,895,478	61,867,714,957
Da Nang Port Logistics Joint Stock Company	Associated company	-31,531,369,193	12,278,170,090	21,529,385,081	52,867,573,810
Cai Lan International Container Terminal Co., Ltd	Associated company	8,362,704,577	4,246,775,012	17,206,713,271	10,749,231,262
HPH Logistic Joint Stock Company	Associated company	609,838,584	10,447,000	670,709,084	372,332,466
KM Cargo Services Hai Phong Co., Ltd	Associated company	33,820,369	18,487,959	111,947,220	53,604,624
Haiphong Port TIL International Terminal Co., Ltd	Associated company	210,410,000	12,480,000	907,604,000	16,380,000
Hai Phong Port Services Investment and Development JSC	Associated company	85,069,394	0	261,310,302	0

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

4. FINANCIAL INCOME

Detail	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	Value (VND)	Value (VND)	Value (VND)	Value (VND)
Interest on deposits and loans	148,411,427,336	101,553,451,264	395,280,521,073	260,698,311,890
Profit from sale of investments	0	34,905,169,187	0	35,217,559,187
Dividends and profits distributed	9,745,402,900	2,640,587,904	60,013,219,864	31,698,332,815
Exchange rate differences arising during the period	17,021,923,821	34,374,540,017	49,501,947,281	78,801,515,598
Exchange rate differences revaluation at the end of the period	(5,448,410,286)	14,191,150,056	6,218,531,123	51,615,741,035
Other financial revenue	(12,610,414,356)	(2,146,812,326)	4,314,931,969	3,877,853,978
Total	**157,119,929,415**	**185,518,086,102**	**515,329,151,310**	**461,909,314,503**

Finance income from related parties:

Sales revenue	Relationship	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
		Value (VND)	Value (VND)	Value (VND)	Value (VND)
Related Parties		**5,641,704,432**	**9,437,642,670**	**11,234,421,819**	**11,721,058,421**
Nam Can Port Joint Stock Company	Associated company	25,881,862	-	48,795,139	-
SP - PSA International Port Co., Ltd	Associated company	1,848,550,901	1,753,117,110	3,660,059,586	4,036,532,861
Cai Lan International Container Terminal Co., Ltd	Associated company	3,767,271,669	7,684,525,560	7,525,567,094	7,684,525,560

5. FINANCIAL EXPENSE

Detail	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	Value (VND)	Value (VND)	Value (VND)	Value (VND)
Interest expenses	93,567,885,903	65,355,392,608	262,953,873,787	182,152,096,154
Cash discounts and interest on deferred payment sales	212,329,850	489,079,200	523,137,600	489,079,200
Foreign exchange difference loss in period	12,257,131,257	21,104,942,904	33,614,014,818	41,003,422,579
Foreign exchange loss on year-end revaluation of monetary items	79,168,991,424	6,299,268,273	84,415,672,833	77,455,429,463
Others	637,538,857	0	1,135,624,681	334,852,255
Total	**185,843,877,291**	**93,248,682,985**	**382,642,323,719**	**301,434,879,651**

6. SELLING EXPENSE

Detail	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	Value (VND)	Value (VND)	Value (VND)	Value (VND)
Labour expenses	10,235,138,139	4,379,512,142	27,584,170,659	11,200,477,670
Depreciation expenses	36,459,654	12,384,411	109,378,962	86,482,462
Expenses of outsourcing services	35,067,625,915	27,746,695,542	100,178,350,561	81,970,701,145
Other expenses in cash	6,099,359,415	6,411,371,693	11,599,910,709	14,412,512,995
Total	**51,438,583,123**	**38,549,963,788**	**139,471,810,891**	**107,670,174,272**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

7. GENERAL AND ADMINISTRATIVE EXPENSE

Detail	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	Value (VND)	Value (VND)	Value (VND)	Value (VND)
Labor expenses	210,681,288,984	182,527,347,579	610,444,701,950	511,027,899,268
Management materials and office supplies costs	5,793,651,043	1,245,869,216	12,459,315,660	9,915,410,782
Management materials costs	6,960,788,207	5,949,043,900	12,900,777,411	11,450,772,107
Depreciation expenses	14,034,946,397	13,358,222,878	41,108,884,171	36,102,330,837
Taxes, fees and charges	10,572,399,153	7,447,382,206	28,350,263,991	24,655,223,501
Provision (reversal) of provision expenses	30,265,035,878	(1,561,013,229)	96,548,210,064	6,622,796,173
Expense of outsourcing services	46,521,826,672	41,444,788,596	130,962,075,655	117,779,873,369
Other expenses in cash	68,631,259,338	79,154,934,402	198,599,680,325	223,049,327,298
Total	**393,461,195,672**	**329,566,575,548**	**1,131,373,909,227**	**940,603,633,335**

8. OTHER INCOME

Detail	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	Value (VND)	Value (VND)	Value (VND)	Value (VND)
Gain from liquidation, disposal of fixed assets	15,166,961,088	159,619,178,529	392,047,795,498	389,895,992,134
Contractual bonus income	823,359,131	350,464,265	3,292,386,770	350,464,265
Insurance compensation	163,628,717	0	1,010,223,071	3,158,248,540
Others	11,473,139,319	62,666,634,452	55,417,505,580	129,623,000,125
Total	**27,627,088,255**	**222,636,277,246**	**451,767,910,919**	**523,027,705,064**

9. OTHER EXPENSE

Detail	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	Value (VND)	Value (VND)	Value (VND)	Value (VND)
Loss on disposal of property, plant and equipment	666,106,365	0	983,610,158	193,905,921
Fines, tax arrears, administrative fines	2,473,530,817	0	5,670,067,163	1,992,121,828
Other expenses	17,279,196,771	10,870,576,844	48,819,854,756	35,786,526,737
Total	**20,418,833,953**	**10,870,576,844**	**55,473,532,077**	**37,972,554,486**

10. OPERATION COST BY FACTOR

Detail	Quarter 3, 2026	Quarter 3, 2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	Value (VND)	Value (VND)	Value (VND)	Value (VND)
Costs of raw materials and consumables	702,777,726,249	434,792,645,017	1,710,726,281,338	1,346,882,934,159
Labour expenses	839,082,070,210	747,126,825,420	2,399,533,905,342	2,078,808,872,857
Tools, instruments and supplies expenses	22,471,273,866	20,480,808,749	63,261,423,025	59,557,741,467
Depreciation expenses	324,910,476,419	165,247,863,627	966,956,584,106	1,052,324,807,486
Taxes, fees and charges	51,237,424,201	13,829,912,086	74,451,040,750	37,841,678,933
Provision expenses / Reversal of provisions expenses	36,897,674,846	1,252,071,965	102,948,045,314	10,243,583,473
Expense of outsourcing services	2,269,082,190,620	2,254,765,935,818	5,237,681,554,574	4,148,661,901,918
Other expenses in cash	219,871,109,887	184,404,204,442	610,700,355,210	637,163,605,874
Total	**4,466,329,946,298**	**3,821,900,267,124**	**11,166,259,189,659**	**9,371,485,126,167**

VII. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

In addition to the related party disclosures presented in the notes above, the remuneration of members of the Board of Directors, the Board of Management and the Supervisory Board for the third quarter of 2026 is detailed as follows:

Name	Relation	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
		Value (VND)	Value (VND)
Mr. Nguyen Canh Tinh	Chairman	531,520,000	411,601,200
Mr. Le Anh Son	Member of the Board of Directors cum General Director	667,356,000	272,984,960
Mr. Do Tien Duc	Member of the Board	410,000,000	206,627,600
Mr. Nguyen Dinh Chung	Member of the Board	410,000,000	206,627,600
Mr. Do Hung Duong	Member of the Board	410,000,000	206,627,600
Mr. Pham Anh Tuan	Deputy General Manager	395,386,000	206,627,600
Mr. Le Quang Trung	Deputy General Manager	371,352,000	206,627,600
Mr. Nguyen Ngoc Anh	Deputy General Manager	365,816,000	206,627,600
Mr. Luong Dinh Minh	Supervisory Board	370,000,000	190,717,580
Ms. Phan Thi Nhi Ha	Member of the Supervisory Board	210,000,000	142,552,820
Mr. Pham Cao Nhue	Member of the Supervisory Board	210,000,000	142,552,820

VIII. COMPARATIVE FIGURE

The opening balances presented in the statement of financial position are derived from the Corporation's audited consolidated financial statements for the year ended December 31, 2025, presented in accordance with the format prescribed by Circular No. 43/2026/TT-BTC dated April 20, 2026 amending Circular No. 202/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance.

Comparative figures presented in the consolidated statement of profit or loss and the consolidated statement of cash flows are based on the reviewed consolidated financial statements for the corresponding period of the previous year.

Approved on Oct 29 2026

Preparer	Head of Finance and Accounting Department	General Director
Vu Thi Thanh Duyen	Le Duy Duong	Le Anh Son