

No: 201/VOSCO-KHTH

Hai Phong, 22 April 2026

Disclosure of Consolidated Financial  
Statements for Q1/2026

## INFORMATION DISCLOSURE

To:

- The State Securities Commission;
- Ho Chi Minh Stock Exchange

- Name of company: Viet Nam Ocean Shipping Joint Stock Company
- Stock code: VOS
- Address of head office: No. 215, Lach Tray, Gia Vien Ward, Hai Phong City
- Telephone: 0225 3731 033; Fax: 0225 3731 952
- Information disclosure officer: Ông Vũ Trường Thọ
- Position: Manager of General & Planning Department

Type of information disclosed :  periodic  extraordinary  24h  upon request

### Content of Disclosure

Vietnam Ocean Shipping Joint Stock Company would like to disclose the following information:

1. Disclosure content: Disclosure of Consolidated Financial Statements for Q1/2026
2. The information is disclosed on the Company's website at the link: <http://www.vosco.vn>.

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

Respectfully announce./.

### Recipients:

- As above;
- Archive: VT, KHTH

### INFORMATION DISCLOSURE OFFICER



Vũ Trường Thọ

No: 186 /2026/VOSCO-TCKT

Hai Phong, 15 April 2026

LIST OF CONSOLIDATED FINANCIAL STATEMENTS  
Q1 2026

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CHIEF ACCOUNTANT



Nguyen Ba Trung

GENERAL DIRECTOR



Nguyen Quang Minh

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

*As at 31 March 2026*

*Unit: VND*

ASSETS	Code	Note	Closing balance	Opening balance
1	2	3	4	5
<b>A – SHORT-TERM ASSETS</b>	<b>100</b>		<b>1.609.136.152.372</b>	<b>1.692.028.829.960</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>687.151.882.893</b>	<b>769.168.118.882</b>
1. Cash	111		682.651.882.893	659.612.118.882
2. Cash equivalents	112		4.500.000.000	109.556.000.000
<b>II. Short-term investments</b>	<b>120</b>		<b>152.000.000.000</b>	-
1. Trading securities	121		-	-
2. Allowances for decline in value of trading securities (*)	122		-	-
3. Held to maturity investments	123		152.000.000.000	-
4. Provision for short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments	126		-	-
<b>III. Short-term receivables</b>	<b>130</b>		<b>576.093.257.667</b>	<b>777.373.491.145</b>
1. Short-term trade receivables	131		220.361.394.866	447.583.423.670
2. Short-term prepayments to suppliers	132		292.013.097.422	283.560.837.894
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135		130.002.744.729	112.913.208.931
6. Short-term allowances for doubtful debts (*)	136		(66.283.979.350)	(66.683.979.350)
7. Shortage of assets awaiting resolution	137		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>126.975.054.820</b>	<b>97.180.677.145</b>
1. Inventories	141		126.975.054.820	97.180.677.145
2. Allowances for decline in value of inventories (*)	142		-	-
<b>V. Short-term biological assets</b>	<b>150</b>		-	-
<b>VI. Other current assets</b>	<b>160</b>		<b>66.915.956.992</b>	<b>48.306.542.788</b>
1. Short-term prepaid expenses	161		14.503.716.710	6.468.688.935
2. Deductible VAT	162		52.222.939.209	41.743.010.197
3. Taxes and other receivables from government budget	163		189.301.073	94.843.656
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-
<b>B – LONG-TERM ASSETS</b>	<b>200</b>		<b>2.260.094.043.076</b>	<b>2.215.317.487.274</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>663.547.143.597</b>	<b>554.482.022.409</b>
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		663.547.143.597	554.482.022.409
6. Long-term allowances for doubtful debts (*)	216		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>1.414.462.568.103</b>	<b>1.487.290.419.064</b>
1. Tangible fixed assets	221		1.405.790.592.973	1.478.737.090.905
- Historical costs	222		4.074.933.818.165	4.074.933.818.165

ASSETS	Code	Note	Closing balance	Opening balance
1	2	3	4	5
- Accumulated depreciation (*)	223		(2.669.143.225.192)	(2.596.196.727.260)
2. Finance lease fixed assets	224		-	-
- Historical costs	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		8.671.975.130	8.553.328.159
- Historical costs	228		12.939.148.680	12.687.768.680
- Accumulated depreciation (*)	229		(4.267.173.550)	(4.134.440.521)
<b>III. Long-term biological assets</b>	<b>230</b>		-	-
<b>IV. Investment properties</b>	<b>240</b>		-	-
- Historical costs	241		-	-
- Accumulated depreciation (*)	242		-	-
<b>V. Long-term assets in progress</b>	<b>250</b>		-	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
<b>VI. Long-term investments</b>	<b>260</b>		<b>29.330.143.675</b>	<b>28.131.568.489</b>
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		26.132.314.390	24.798.739.204
3. Investments in equity of other entities	263		3.399.942.000	3.534.942.000
4. Allowances for long-term investments (*)	264		(202.112.715)	(202.112.715)
5. Held to maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments	266		-	-
<b>VII. Other long-term assets</b>	<b>270</b>		<b>152.754.187.701</b>	<b>145.413.477.312</b>
1. Long-term prepaid expenses	271		152.287.767.755	144.947.057.366
2. Deferred income tax assets	272		466.419.946	466.419.946
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other long-term assets	274		-	-
5. Goodwill	275		-	-
<b>TOTAL ASSETS</b>	<b>280</b>		<b>3.869.230.195.448</b>	<b>3.907.346.317.234</b>
RESOURCES	Mã số	Note	Closing balance	Opening balance
1	2	3	4	5
<b>C - LIABILITIES</b>	<b>300</b>		<b>1.749.158.549.650</b>	<b>1.791.602.874.120</b>
<b>I. Short-term liabilities</b>	<b>310</b>		<b>663.673.551.848</b>	<b>677.872.312.032</b>
1. Short-term trade payables	311		152.043.918.942	145.923.735.723
2. Short-term prepayments from customers	312		23.338.623.023	22.844.274.012
3. Dividends and profits payable	313		73.163.623.850	73.230.617.850
4. Taxes and other payables to government budget	314		2.312.574.700	63.908.595.995
5. Payables to employees	315		19.145.944.604	30.256.501.304
6. Short-term accrued expenses	316		-	-
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contract	318		-	-
9. Short-term unearned revenues	319		-	-
10. Other short-term payments	320		164.634.092.390	173.916.165.479
11. Short-term borrowings and finance lease liabilities	321		215.236.231.103	134.448.078.433
12. Short-term provisions	322		-	7.000.000.000

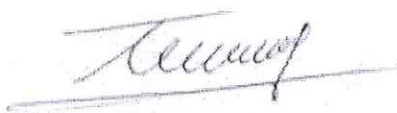
ASSETS	Code	Note	Closing balance	Opening balance
1	2	3	4	5
13. Bonus and welfare fund	323		13.798.543.236	26.344.343.236
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325		-	-
<b>II. Long-term liabilities</b>	<b>330</b>		<b>1.085.484.997.802</b>	<b>1.113.730.562.088</b>
1. Long-term trade payables	331		-	-
2. Long-term prepayments from customers	332		-	-
3. Long-term taxes and other payables to government budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		489.293.267.804	489.293.267.804
9. Long-term borrowings and finance lease liabilities	339		596.191.729.998	624.437.294.284
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>2.120.071.645.798</b>	<b>2.115.743.443.114</b>
<b>1. Contributed capital</b>	<b>411</b>		<b>1.400.000.000.000</b>	<b>1.400.000.000.000</b>
- Ordinary shares with voting rights	411a		1.400.000.000.000	1.400.000.000.000
- Preference shares	411b		-	-
2. Capital surplus	412		1.777.018.739	1.777.018.739
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		392.208.296.462	392.208.296.462
9. Other equity funds	419		-	-
<b>10. Undistributed profit after tax</b>	<b>420</b>		<b>326.086.330.597</b>	<b>321.758.127.913</b>
- Undistributed profit after tax brought forward	420a		321.758.127.913	321.758.127.913
- Undistributed profit after tax for the current year	420b		4.328.202.684	-
11. Non – Controlling Interest	429		-	-
<b>TOTAL RESOURCES</b>	<b>440</b>		<b>3.869.230.195.448</b>	<b>3.907.346.317.234</b>

Hai Phong, 14 April 2026

Prepared by

Chief accountant

General Director



Bui Trong Quyen

Nguyen Ba Truong

Nguyen Quang Minh

CONSOLIDATED INCOME STATEMENT

Q1 2026

Unit: VND

Item	Code	Note	Quarter		Accumulation from the beginning of the fiscal year to at the end of current quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenues from sales of goods and rendering services	01		709.038.746.690	462.349.261.904	709.038.746.690	462.349.261.904
2. Revenue deductions	02		-	242.388.821	-	242.388.821
3. Net revenues from sales of goods and rendering services	10		709.038.746.690	462.106.873.083	709.038.746.690	462.106.873.083
4. Costs of goods sold	11		669.655.154.810	496.869.038.571	669.655.154.810	496.869.038.571
5. Gross revenues from sales of goods and rendering services	20		39.383.591.880	(34.762.165.488)	39.383.591.880	(34.762.165.488)
6. Gain/(loss) from disposal of investment property	21		-	-	-	-
7. Financial income	22		10.032.877.759	14.401.730.030	10.032.877.759	14.401.730.030
8. Financial expenses	23		13.130.336.655	6.281.010.858	13.130.336.655	6.281.010.858
- In which: Interest expenses	24		11.275.159.353	2.783.603.452	11.275.159.353	2.783.603.452
9. Selling expenses	25		17.292.683.967	14.045.161.466	17.292.683.967	14.045.161.466
10. General administration expenses	26		16.104.184.781	12.856.488.475	16.104.184.781	12.856.488.475
11. Profit or loss in joint ventures and associates	27		1.333.575.186	472.227.636	1.333.575.186	472.227.636
12. Net profits from operating activities	30		4.222.839.422	(53.070.868.621)	4.222.839.422	(53.070.868.621)
13. Other income	31		1.032.800.001	207.020.000	1.032.800.001	207.020.000
14. Other expenses	32		174.459.152	1.096.635.051	174.459.152	1.096.635.051
15. Other profits	40		858.340.849	(889.615.051)	858.340.849	(889.615.051)
16. Total net profit before tax	50		5.081.180.271	(53.960.483.672)	5.081.180.271	(53.960.483.672)
17. Current corporate income tax expenses	51		752.977.587	(107.454.696)	752.977.587	(107.454.696)
18. Deferred corporate income tax expenses	52		-	-	-	-
19. Profits after corporate income tax	60		4.328.202.684	(53.853.028.976)	4.328.202.684	(53.853.028.976)
20. Profit after tax attributable to Parent Company	61		4.328.202.684	(53.853.028.976)	4.328.202.684	(53.853.028.976)
21. Profit after tax attributable to non-controlling interests	62		-	-	-	-
22. Basic earnings per share (*)	70		31	(385)	31	(385)
23. Diluted earnings per share (*)	71		31	(385)	31	(385)

Prepared by



Bui Trong Quyen

Chief accountant



Nguyen Ba Truong

Hai Phong, 14 April 2026

General Director




Nguyen Quang Minh

**CONSOLIDATED CASH FLOW STATEMENT**

(Indirect method)

Q1 2026

Item	Code	Note	Accumulation from the beginning of the fiscal year to at the end of current year	
			This year	Previous year
1	2	3	4	5
<b>I. Cash flows from operating activities</b>				
<i>1. Profit before tax</i>	01		5.081.180.271	(53.960.483.672)
<i>2. Adjustments for</i>			-	-
- Depreciation of fixed assets and investment properties	02		73.079.230.961	96.206.287.729
- Provisions	03		(7.400.000.000)	(587.463.325)
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(3.414.776.349)	(3.386.502.462)
- Gains (losses) on investing activities	05		(4.197.728.038)	(8.140.760.313)
- Interest expenses	06		11.275.159.353	2.783.603.452
- Other adjustments	07		-	-
<b>Operating profit before changes in working capital</b>	08		74.423.066.198	32.914.681.409
- Increase (decrease) in receivables	09		91.143.713.121	50.491.751.486
- Increase (decrease) in inventories	10		(29.794.377.675)	(3.316.140.800)
- Increase (decrease) in payables (exclusive of interest payables, corporate income tax payables)	11		(10.747.009.050)	2.234.296.618
- Increase (decrease) in prepaid expenses	12		(15.375.738.164)	5.575.029.688
- Increase (decrease) in trading securities	13		-	-
- Interest paid	14		(11.391.353.533)	-
- Corporate income tax paid	15		(63.590.206.095)	(10.313.456.026)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(12.545.800.000)	(176.125.000)
<b>Net cash flows from operating activities</b>	20		22.122.294.802	77.410.037.375
<b>II. Cash flows from investing activities</b>			-	-
1. Purchase or construction of fixed assets and other long-term assets	21		(9.404.622.000)	(374.372.464.883)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Loans and purchase of debt instruments from other entities	23		(152.000.000.000)	(254.000.000.000)
4. Collection of loans and repurchase of debt instruments of other entities	24		-	425.000.000.000
5. Equity investments in other entities	25		-	(472.227.636)
6. Proceeds from equity investment in other entities	26		135.000.000	-
7. Interest and dividend received	27		1.294.742.771	20.111.860.300
<b>Net cash flows from investing activities</b>	30		(159.974.879.229)	(183.732.832.219)
<b>III. Cash flows from financial activities</b>			-	-
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayments of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		111.153.973.959	249.936.000.000

Item	Code	Note	Accumulation from the beginning of the fiscal year to at the end of current year	
			This year	Previous year
1	2	3	4	5
4. Repayment of principal	34		(58.611.385.575)	(8.900.000.000)
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		(66.994.000)	-
<i>Net cash flows from financial activities</i>	<i>40</i>		<i>52.475.594.384</i>	<i>241.036.000.000</i>
Net cash flows during the fiscal year	50		(85.376.990.043)	134.713.205.156
Cash and cash equivalents at the beginning of fiscal year	60		769.168.118.882	494.056.303.894
Effect of exchange rate fluctuations	61		3.360.754.054	3.494.836.134
Cash and cash equivalents at the end of fiscal year	70		687.151.882.893	632.264.345.184

Hai Phong, 14 April 2026

Prepared by



Bui Trong Quyen

Chief accountant



Nguyen Ba Truong

General Director



Nguyen Quang Minh

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
Q1 2026

**I. Enterprise information**

1. Form of ownership.

Joint stock company (Vietnam Maritime Corporation - Joint Stock Company contributed 51.00% Charter capital)

2. Fields.

Transportation and services.

3. Business lines.

Shipping transportation, marine services, agent of materials and equipment, spare parts, lubricants, chemicals, paints...

4. Ordinary course of business.

Not exceeding 12 months.

5. Characteristics of the business activities in the fiscal year that affect the financial statements.

6. Enterprise structure

- A list of subsidiaries

<i>Name of Company</i>	<i>Address</i>	<i>Proportion of ownership</i>	<i>Proportion of voting rights</i>
VOSCO Manpower Supply Member Company Limited	One 215 Lach Tray, Gia Vien Ward, Hai Phong City	100 %	100 %

- A list of joint ventures and associates

<i>Name of Company</i>	<i>Address</i>	<i>Proportion of ownership</i>	<i>Proportion of voting rights</i>
VOSCO Agency and Logistics Joint Stock Company (VOSAL)	215 Lach Tray, Gia Vien Ward, Hai Phong City	36 %	36 %

<i>Name of Company</i>	<i>Address</i>	<i>Proportion of ownership</i>	<i>Proportion of voting rights</i>
VOSCO Trading and Service Joint Stock Company (VTSC)	215 Lach Tray, Gia Vien Ward, Hai Phong City	46.45 %	46.45 %

- A list of dependent accounting affiliated units having no legal status

<i>Name of Units</i>	<i>Address</i>
Branch of Vietnam Ocean Shipping Joint	122 Nguyen Tat Thanh Street, Xom Chieu Ward,

<i>Name of Units</i>	<i>Address</i>
Stock Company in Ho Chi Minh City	Ho Chi Minh City
Branch of Vietnam Ocean Shipping Joint Stock Company – VOSCO Maritime Training Centre	215 Lach Tray, Gia Vien Ward, Hai Phong City
Branch of Vietnam Ocean Shipping Joint Stock Company – VOSCO Crew Supply Centre	215 Lach Tray, Gia Vien Ward, Hai Phong City

#### 7. Declaration about comparability of the financial statements

The figures presented in the Consolidated Financial Statements for the Q1 2026 are comparable to those of the same period last year. The figures for the same period last year are prepared based on the Company's Combined financial statements and the financial statements of its associates.

### II. Accounting period and accounting currency

#### 1. Fiscal year.

Annual accounting period commences from 1 January 2026 and ends as at 31 December 2026.

#### 2. Accounting currency: Vietnamese Dong (VND).

### III. Accounting Standards and Accounting system

#### 1. Accounting system

The Company applies Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the corporate accounting system.

#### 2. Declaration of adherence to Accounting Standards and Accounting System

The consolidated financial statements have been prepared and presented in accordance with the Vietnamese Accounting Standards and Corporate Accounting.

### IV. Accounting policies

1. The rules for conversion of the financial statements prepared in foreign currency into Vietnamese dong (accounting currency is not Vietnamese dong); impact (if any) on the conversion of financial statements prepared in foreign currency into Vietnamese dong.

2. Exchange rates which are applied in accounting.

- Actual exchange rate at the transaction date is the average telegraphic transfer (TT) buying and selling rate of the commercial bank where the Company frequently conducts transactions.

- Book exchange rate includes the specific identification book rate or the weighted average book rate.

- Exchange rate for revaluation of monetary items denominated in foreign currencies is the average telegraphic transfer (TT) buying and selling rate of the commercial bank where the Company frequently conducts transactions at the end of the accounting period. All exchange rate differences arising from the year-end revaluation of foreign currency monetary items are recorded as financial income (if a gain) or financial expenses (if a loss) in determining the profit or loss for the period.

3. Rules for determination of actual interest rates (effective interest rates) used for discounted cash flows.

4. Rules for recording cash and cash equivalents.

Cash includes cash on hand, demand deposits and term deposits, as well as cash in transit. Cash equivalents are short-term investments with a recovery or maturity period not exceeding three months from the investment date, which can be easily converted into a specified amount of cash and carry minimal risk of conversion to cash at the reporting date.

5. Accounting rules for financial investments

a) Trading securities

b) Held to maturity investments

Held-to-maturity investments include term deposits at banks.

Held-to-maturity investments are initially recognized at cost, including the purchase price and related transaction costs of acquiring the investments. After initial recognition, these investments are recorded at their recoverable value. Interest income from held-to-maturity investments after the purchase date is recognized in the Income Statement on an accrual basis.

c) Loans

d) Investments in subsidiaries; joint ventures and associates

The investments in subsidiaries are initially recorded at cost, including the capital contributions and any directly related costs of the investment. In the case of investments using non-cash assets, the investment amount is recognized at the fair value of the non-cash assets at the time of occurrence.

Dividends and profits from the investment are recognized as financial revenue. Dividends received in the form of shares are tracked by the number of additional shares, but the value of the shares received is not recorded.

Provisions for impairment of investments in subsidiaries are made when the subsidiary incurs a loss, with the provision equal to the difference between the actual capital contribution in the subsidiary and the actual equity of the Company in the subsidiary, and are recorded as financial expenses.

dd) Investments in equity instruments of other entities: initially recorded at cost, including the purchase price or capital contribution plus any directly related costs to the investment activity. Dividends and profits are recognized as financial income. Dividends received in the form of shares are tracked by the number of additional shares, without recognizing the value of the shares received.

e) Methods of accounting for financial investment-related transactions

6. Accounting rules for receivables

The receivables are presented at their book value, minus the provision for doubtful debts.

The provision for doubtful debts is made for each receivable based on the aging of the debts or the estimated loss that may occur.

7. Rules for recording inventories:

- Rules for recording inventories: Inventory is recognized at actual cost.
- Methods for calculating value of inventories: The value of materials and tools at the end of the period is calculated using the specific identification method; the value of fuel inventory at the end of the period is calculated using the first-in, first-out (FIFO) method.
- Methods for recording inventories: The perpetual inventory system is used.
- Methods for creating allowances for decline in value of inventories: A provision for inventory devaluation is recognized when the original cost exceeds the net realizable value. The net realizable value is the estimated selling price of the inventory minus the estimated costs to complete the product and the estimated costs necessary to sell it.

8. Rules for recording depreciation of fixed assets, finance lease fixed assets, investment properties:

Tangible fixed assets are presented at cost less accumulated depreciation and are depreciated using the straight-line method according to the regulations in Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance.

9. Accounting rules for BCC.

10. Accounting rules for deferred corporate income tax.

11. Accounting rules for prepaid expenses.

12. Accounting rules for liabilities.

The liabilities are recognized for the amount payable in the future related to goods and services that have been received.

13. Rules for recording borrowings and finance lease liabilities.

14. Rules for recording and capitalizing borrowings.

The principle of recognizing borrowing costs: Borrowing costs include interest on borrowings and other expenses directly related to borrowings, which are recognized as financial expenses in the period.

15. Rules for recording accrued expenses.

16. Rules and methods for recording provisions.

17. Rules for recording unearned revenues.

18. Rules for recording convertible bonds.

19. Rules for recording owner's equity:

- Rules for recording contributed capital, capital surplus, conversion options on convertible bonds, other owner's equity: The owner's contributions are recognized based on the actual capital contributed by shareholders and owners.

- Rules for recording differences upon asset revaluation.

- Rules for recording exchange differences: According to the provisions of Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the corporate accounting system.

- Rules for recording undistributed profit.

20. Rules and methods for recording revenues:

- Revenues from sale;

- Revenues from services rendered: is recognized when the following conditions are simultaneously satisfied: Revenue can be reliably determined; economic benefits will be received from the transaction of providing goods or services; the portion of work completed at the reporting date can be determined; the costs incurred for the transaction and the costs to complete the service transaction can be determined.

In cases where the service is performed over multiple periods, revenue is recognized in the period based on the completion of work as of the end of the accounting period.

- Financial income: This includes dividends received (if any) from entities in which the company has invested, as well as interest on bank deposits and bond interest. Bank interest is recognized on an accrual basis, determined based on the balance of deposit accounts and the actual interest rate for each period. Dividends are recognized when the company is entitled to receive dividends or profits from its investments.

- Revenues from construction contract.

- Other income

21. Accounting rules for revenue deductions

The revenue deductions include sales discounts arising in the same period, which are adjusted to reduce the revenue of the period in which they occur.

22. Accounting rules for costs of goods sold.

The cost of goods sold during the period is recognized in accordance with the revenue generated in the period and ensures compliance with the prudential principle. Instances of material and goods loss exceeding the standard allowance, costs exceeding normal levels, and inventory losses after deducting the responsibility of relevant individuals or groups... are fully and timely recorded into the cost of goods sold for the period.

23. Accounting rules for financial expenses.

The expenses recognized as financial expenses include:

- Borrowing costs;

- Provisions for investment losses in other units, losses arising from foreign currency sales, exchange rate losses, etc.

These expenses are recognized based on the total amount incurred during the period, without offsetting against financial revenue.

24. Accounting rules for selling expenses and general administration expenses.

Expenses are amounts that reduce economic benefits recognized at the time the transaction occurs or when there is a relatively certain possibility that they will occur in the future, regardless of whether money has been paid or not. Expenses and revenues they generate must be recognized simultaneously according to the matching principle.

25. Rules and methods for recording current enterprise income tax expenses, deferred enterprise income tax expenses: as guided in Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the corporate accounting system and in accordance with the provisions of Standard No. 17 (Decision No. 12/2005/QĐ-BTC) issued on 15 February 2005 of the Ministry of Finance.

26. Other accounting rules and methods.

V. Notes to the Consolidated Statement of Financial Position

Unit: VND

	Closing balance	Opening balance
<b>1. Cash</b>		
- Cash	325.637.117	620.387.639
- Demand deposits	682.326.245.776	658.991.731.243
- Cash in transit	-	-
- Cash equivalents	4.500.000.000	109.556.000.000
<b>Total</b>	<b>687.151.882.893</b>	<b>769.168.118.882</b>
<b>2. Financial investments (Details in Appendix 1)</b>		
<b>3. Trade receivables</b>	<b>Closing balance</b>	<b>Opening balance</b>
a) Short-term trade receivables	220.361.394.866	447.583.423.670
- Trade receivables accounting for at least 10% of total trade receivables	123.759.862.792	330.181.506.467
DIC Investment & Trading JSC	58.997.598.942	59.397.598.942
Vinashin Ocean Shipping Company Limited (Lubricants & Crew costs)	14.695.573.634	14.604.767.229
LU GIA COMMODITIES COMPANY LTD	50.066.690.216	47.122.497.340
Vinacomin - Transport And Coal Trading Joint Stock Company	-	175.500.000.000
Duyen Hai Thermal Power Co - Branch of Power Generation Corp 1	-	33.556.642.956
- Other trade receivables	96.601.532.074	117.401.917.203
b) Long-term trade receivables	-	-
c) Trade receivables from relevant entities (Details in Appendix 11a)	-	-
<b>4. Other receivables (Details in Appendix 2)</b>	-	-
<b>5. Shortage of assets awaiting resolution (each type of asset)</b>	-	-
<b>6. Bad debts (Details in Appendix 3)</b>	-	-
<b>7. Inventories (Details in Appendix 4)</b>	-	-
<b>8. Long-term assets in progress</b>	<b>Closing balance</b>	<b>Opening balance</b>
<b>9. Increase or decrease in tangible fixed assets (Details in Appendix 5)</b>		
<b>10. Increase or decrease in intangible fixed assets (Details in Appendix 6)</b>		
<b>11. Increase or decrease in finance lease fixed assets</b>	-	-
<b>12. Increase or decrease in investment properties</b>	-	-
<b>13. Increase or decrease in investment properties</b>	-	-
<b>14. Prepaid expenses</b>	<b>Closing balance</b>	<b>Opening balance</b>
a) Short-term (in details)	14.503.716.710	6.468.688.935
- Prepaid expenses incurred from fixed asset operating lease	-	-
- Dispatched tools and supplies	751.162.875	782.704.254
- Borrowing expenses	-	-
- Insurance premiums	7.980.664.594	4.513.953.322
- Other items	5.771.889.241	1.172.031.359
b) Long-term	152.287.767.755	144.947.057.366
- Dispatched tools and supplies	1.687.183.126	211.755.556
- Insurance premiums	-	-
- Periodical ship repair cost	150.600.584.629	144.735.301.810
- Other items	-	-
<b>Total</b>	<b>166.791.484.465</b>	<b>151.415.746.301</b>
<b>15. Other assets</b>	<b>Closing balance</b>	<b>Opening balance</b>
<b>16. Borrowings and finance lease liabilities (Details in Appendix 7)</b>	-	-
<b>17. Trade payables (Details in Appendix 8)</b>	-	-
<b>18. Dividends and profits payable</b>	<b>Closing balance</b>	<b>Opening balance</b>
Dividends and profits payable	73.163.623.850	73.230.617.850
<b>19. Taxes and other payables to the State (Details in Appendix 9)</b>	-	-
<b>20. Accrued expenses</b>	<b>Closing balance</b>	<b>Opening balance</b>
<b>21. Other payables</b>	<b>Closing balance</b>	<b>Opening balance</b>
a) Short-term	-	-

- Surplus of assets awaiting resolution	-	-
- Funding of trade union	956.439.333	635.855.333
- Social insurance	-	-
- Health insurance	-	-
- Unemployment insurance	-	-
- Payables on equitization	-	-
- Short-term deposits	-	-
- Other payables	163.677.653.057	173.280.310.146
<b>Total</b>	<b>164.634.092.390</b>	<b>173.916.165.479</b>
<i>b) Long-term</i>	-	-
- Long-term deposits	1.121.000.000	1.121.000.000
- Other payables	488.172.267.804	488.172.267.804
<i>c) Overdue debts (each item in details, reasons for non-payment of overdue debts)</i>	-	-
<b>Total</b>	<b>489.293.267.804</b>	<b>489.293.267.804</b>
<b>22. Unearned revenues</b>	<b>Closing balance</b>	<b>Opening balance</b>
<b>23. Bonds issued</b>	-	-
<b>24. Preference shares classified as liabilities</b>	-	-
<b>25. Provisions</b>	<b>Closing balance</b>	<b>Opening balance</b>
a) Short-term	-	-
- Provisions for product warranty	-	-
- Provision for construction warranty	-	-
- Provision for enterprise restructuring	-	-
- Other provision payables	-	7.000.000.000
<b>Total</b>	-	<b>7.000.000.000</b>
<i>b) Long-term (similarly to short-term)</i>	-	-
<b>26. Deferred income tax assets and deferred income tax payables</b>	-	-
<i>a. Deferred income tax assets</i>	<b>Closing balance</b>	<b>Opening balance</b>
- Corporate income tax rates used for determination of value of deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences	466.419.946	466.419.946
<b>Deferred income tax assets</b>	<b>466.419.946</b>	<b>466.419.946</b>
<i>b. Deferred income tax payables</i>	<b>Closing balance</b>	<b>Opening balance</b>
- Corporate income tax rates used for determination of value of deferred income tax payables	20%	20%
<b>27. Owner's equity</b>		
<i>a) Comparison table of owner's equity fluctuations (Details in Appendix 10)</i>		
<i>b) Contributed capital</i>	<b>Closing balance</b>	<b>Opening balance</b>
- Contributed capital of parent company	714.000.000.000	714.000.000.000
- Contributed capital of other entities	686.000.000.000	686.000.000.000
<b>Total</b>	<b>1.400.000.000.000</b>	<b>1.400.000.000.000</b>
<i>c) Capital transactions with owners and distribution of dividends or profits</i>	<b>Current year</b>	<b>Previous year</b>
- Owner's invested equity	-	-
+ Opening capital	1.400.000.000.000	1.400.000.000.000
+ Increase in capital during the fiscal year	-	-
+ Decrease in capital during the fiscal year	-	-
+ Closing capital	1.400.000.000.000	1.400.000.000.000
- Dividends or distributed profits	-	-
<i>d) Shares</i>	<b>Closing balance</b>	<b>Opening balance</b>

- Number of shares registered for issuance	140.000.000	140.000.000
- Number of shares sold to public market	140.000.000	140.000.000
+ Common shares	140.000.000	140.000.000
+ Preference shares (type of shares classified as owner's equity)	-	-
- Number of shares repurchased (treasury shares)	-	-
+ Common shares	-	-
+ Preference shares (type of shares classified as owner's equity)	-	-
- Number of shares outstanding	140.000.000	140.000.000
+ Common shares	140.000.000	140.000.000
+ Preference shares (type of shares classified as owner's equity)	-	-
<i>*Par value of shares outstanding</i>	10.000	10.000
dd) Dividends	-	-
<b>e) Funds of enterprises:</b>	392.208.296.462	392.208.296.462
- Development investment funds	392.208.296.462	392.208.296.462
- Other funds	-	-
g) Income and expenses, profits and losses directly recorded to owner's equ:	-	-
<b>28. Differences upon asset revaluation</b>	<b>Current year</b>	<b>Previous year</b>
Reasons for changes in opening and closing balance	-	-
	-	-
	-	-
	<b>Current year</b>	<b>Previous year</b>
<b>29. Exchange differences</b>	<b>Closing balance</b>	<b>Opening balance</b>
<b>30. Off-balance sheet items</b>	-	-
a) Outsource assets:	-	-
b) Assets held under a trust	-	-
c) Foreign currencies: - USD	23.350.511,15	23.204.369,73

## VII. Notes to the Consolidated Income Statement

Unit: VND

	Current year	Previous year
<b>1. Gross revenue</b>	709.038.746.690	462.349.261.904
<i>a/ Revenue</i>	709.038.746.690	462.349.261.904
- Revenue from sale	110.219.447.836	-
- Revenue from services rendered	598.819.298.854	462.349.261.904
<i>b) Revenue regarding relevant entities (Details in Appendix 11a)</i>	-	242.388.821
<b>2. Revenue deductions</b>	-	-
<i>Including:</i>	-	-
- Commercial discounts	-	-
- Sales rebates	-	242.388.821
- Sales returns	-	-
<b>3. Costs of goods sold</b>	<b>Current year</b>	<b>Previous year</b>
- Costs of goods sold	109.581.754.243	-
- Cost price of services rendered	560.073.400.567	496.869.038.571
<b>Total</b>	<b>669.655.154.810</b>	<b>496.869.038.571</b>
<b>4. Financial income</b>	<b>Current year</b>	<b>Previous year</b>
- Interests of deposits or loans	2.864.152.852	8.140.760.313
- Interests of investments	-	-
- Dividends or distributed profits	-	-
- Interests of exchange differences	7.168.724.907	6.260.969.717
+ <i>In which: Gains from exchange rate differences from revaluation of accounts derived from foreign currencies</i>	3.414.776.349	3.386.502.462
- Interests of sale under deferred payment or payment discounts	-	-
- Other financial incomes	-	-

	<b>Total</b>	<b>10.032.877.759</b>	<b>14.401.730.030</b>
<b>5. Financial expenses</b>		<b>Current year</b>	<b>Previous year</b>
- Interests of borrowings		11.275.159.353	2.783.603.452
- Payment discounts or interests of sale under deferred payment		-	-
- Losses due to disposal of financial investments		-	-
- Losses of exchange differences		1.855.177.302	3.497.407.406
+ <i>In which: Losses on exchange rate differences from revaluation of accounts derived from foreign currencies</i>		-	-
- Allowances for decline in value of trading securities and investment impairment		-	-
- Other financial expenses		-	-
- Decreases in financial expenses		-	-
	<b>Total</b>	<b>13.130.336.655</b>	<b>6.281.010.858</b>
<b>6. Other income</b>		<b>Current year</b>	<b>Previous year</b>
- Disposal or transfer of fixed asset		-	-
- Gains from revaluation of assets		-	-
- Collected fines		-	-
- Deductible taxes		-	-
- Other items.		1.032.800.001	207.020.000
	<b>Total</b>	<b>1.032.800.001</b>	<b>207.020.000</b>
<b>7. Other expenses</b>			
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets		-	-
- Losses due to revaluation of assets		-	-
- Fines		640.482	-
- Other items.		173.818.670	1.096.635.051
	<b>Total</b>	<b>174.459.152</b>	<b>1.096.635.051</b>
<b>8. Selling expenses and general administration expenses</b>		<b>Current year</b>	<b>Previous year</b>
a) <b>General administration expenses incurred during the fiscal year</b>		<b>16.104.184.781</b>	<b>12.856.488.475</b>
- Labour expenses		6.117.694.500	5.740.935.550
- Tax, Charge, Fee		1.629.638.100	1.643.642.712
- Other general administration expenses		8.356.852.181	5.471.910.213
b) <b>Selling expenses incurred during the fiscal year</b>		<b>17.292.683.967</b>	<b>14.045.161.466</b>
- Commissions expenses		17.292.683.967	14.045.161.466
- Other expenses		-	-
c) <b>Decreases in selling expenses and general administration expenses</b>			
<b>9. Operating expenses</b>		<b>Current year</b>	<b>Previous year</b>
- Material expenses		163.996.559.578	182.160.279.572
- Labor costs		64.166.107.520	42.498.811.500
- Fixed asset depreciation		73.079.230.961	96.206.287.729
- Outsourcing services		275.218.577.754	186.821.548.824
- Other expenses in cash.		17.009.793.502	16.083.760.887
	<b>Total</b>	<b>593.470.269.315</b>	<b>523.770.688.512</b>
<b>10. Current corporate income tax expenses</b>			
- Corporate income tax expenses determined according to taxable income of the current year		752.977.587	-
- Corporate income tax expenses of previous years transferred to corporate income tax expenses of the current year		-	(107.454.696)
- <b>Total corporate income tax expenses of the current year</b>		<b>752.977.587</b>	<b>(107.454.696)</b>

**11. Deferred corporate income tax expenses**

**VIII. Notes to cash flow statement**

Unit: VND

1. Nonmonetary transactions affecting cash flow statement in the future
2. Amounts of money held by the enterprise without use.
3. Proceeds from borrowings during the fiscal year;
4. Actual repayments on principal during the fiscal year;

**IX. Other information**

1. Potential debts, commitments and other financial information
2. Events occurring after the fiscal-year end:
3. Information about relevant entities (*Details in Appendix 11a*)

**Prepared by**

**Bui Trong Quyên**

**Chief accountant**

**Nguyễn Ba Trường**

Hai Phong, 14 April 2026

**General Director**

**Nguyễn Quang Minh**

*Financial investments*

*Appendix 01*

	Closing balance			Opening balance		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
<b>a) Trading securities</b>						
- Total value of shares						
- Total value of bonds						
- Other financial investments						

	Closing balance		Opening balance	
	Historical cost	Book value	Historical cost	Book value
<b>b) Held to maturity investments</b>				
<b>b1) Short-term investment</b>	152.000.000.000	152.000.000.000	-	-
- Term deposits	152.000.000.000	152.000.000.000	-	-
- Bonds	-	-	-	-
- Other investments	-	-	-	-
<b>b2) Long-term investment</b>				
- Term deposits	-	-	-	-
- Bonds	-	-	-	-
- Other investments	-	-	-	-

	Closing balance			Opening balance		
	Historical Cost	Provision	Fair value	Historical Cost	Provision	Fair value
<b>c) Investment in other entities</b>	29.532.256.390	(202.112.715)	29.330.143.675	28.333.681.204	(202.112.715)	28.131.568.489
<b>Investment in a subsidiary</b>	-	-	-	-	-	-
- VOSCO Manpower Supply One Member Company Ltd	-	-	-	-	-	-
<b>Investment in joint ventures, associates</b>	26.132.314.390	-	26.132.314.390	24.798.739.204	-	24.798.739.204
+ VOSAL ( Proportion of ownership 36%)	4.290.752.393	-	4.290.752.393	3.837.984.309	-	3.837.984.309
+ VTSC ( Proportion of ownership 46.45%)	21.841.561.997	-	21.841.561.997	20.960.754.895	-	20.960.754.895
<b>Investment in other entities</b>	3.399.942.000	(202.112.715)	3.197.829.285	3.534.942.000	(202.112.715)	3.332.829.285
- S.S.V Joint Stock Company	3.399.942.000	(202.112.715)	3.197.829.285	3.399.942.000	(202.112.715)	3.197.829.285
- National Investment Support Fund	-	-	-	135.000.000	-	135.000.000

## Appendix 02

<i>Other receivables</i>	Closing balance		Opening balance	
	Value	Provision	Value	Provision
<b>a) Short-term</b>	130.002.744.729	-	112.913.208.931	-
- Receivables from equitization	-	-	-	-
- Receivables from employees	-	-	-	-
- Deposits	-	-	6.262.000.862	-
- Expenditures on behalf of a third party	-	-	-	-
- Other receivables.	130.002.744.729	-	106.651.208.069	-
<b>b/ Long-term</b>	663.547.143.597	-	554.482.022.409	-
- Receivables from equitization;	-	-	-	-
- Receivables from employees;	-	-	-	-
- Deposits;	663.547.143.597	-	554.482.022.409	-
- Other receivables.	-	-	-	-
<b>Total</b>	<b>793.549.888.326</b>		<b>667.395.231.340</b>	

## Appendix 03

<i>Bad debts</i>	Closing balance			Opening balance		
	Amount	Recoverable value	Debtor	Amount	Recoverable value	Debtor
<b>Total value of receivables, overdue debts or no overdue doubtful debts</b>	(66.283.979.350)			(66.683.979.350)		
Each receivable accounts for at least 10% of total overdue debts in details	(61.958.384.055)			(62.358.384.055)		
+ Lubricant cost	(2.576.373.991)		Vinashin Lines	(2.576.373.991)		Vinashin Lines
+ Salary expenses	(384.411.122)		Thanh Cuong Transport Co., Ltd.	(384.411.122)		Thanh Cuong Transport Co., Ltd.
+ Freight	(58.997.598.942)		DIC Investment & Trading JSC	(59.397.598.942)		DIC Investment & Trading JSC
+ Others	(4.325.595.295)			(4.325.595.295)		
<b>Total</b>	<b>(66.283.979.350)</b>	<b>-</b>	<b>-</b>	<b>(66.683.979.350)</b>	<b>-</b>	<b>-</b>

## Appendix 04

<i>Inventories:</i>	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit	-	-	-	-
- Raw materials	126.724.847.289	-	96.904.776.723	-
- Tools and supplies	248.500.000	-	274.175.000	-
- Goods	1.707.531	-	1.725.422	-
<b>Total</b>	<b>126.975.054.820</b>	<b>-</b>	<b>97.180.677.145</b>	<b>-</b>

Item	Buildings and structures	Machinery or equipment, container	Means of transportation and transmitters	Office equipment and furniture	Other tangible fixed assets	Total
<b>Historical cost</b>						
<i>Opening balance</i>	38.773.832.960	46.165.894.345	3.975.503.326.050	14.428.924.255	61.840.555	4.074.933.818.165
- Purchase in the fiscal year	-	-	-	-	-	-
- Finished capital investment	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Conversion into investment properties	-	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
<i>Closing balance</i>	38.773.832.960	46.165.894.345	3.975.503.326.050	14.428.924.255	61.840.555	4.074.933.818.165
<b>Accumulated depreciation</b>						
<i>Opening balance</i>	23.226.936.624	46.165.894.345	2.521.222.497.506	5.519.558.230	61.840.555	2.596.196.727.260
- Depreciation during the fiscal year	305.705.619	-	72.281.257.289	359.535.024	-	72.946.497.932
- Other increases	-	-	-	-	-	-
- Conversion into investment properties	-	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
<i>Closing balance</i>	23.532.642.243	46.165.894.345	2.593.503.754.795	5.879.093.254	61.840.555	2.669.143.225.192
<b>Residual value</b>						
- At the beginning of period	15.546.896.336	-	1.454.280.828.544	8.909.366.025	-	1.478.737.090.905
- At the end of period	15.241.190.717	-	1.381.999.571.255	8.549.831.001	-	1.405.790.592.973

Increase or decrease in intangible fixed assets:

Appendix 6

Item	Land use rights	Copy rights	Patents and inventions	Other intangible fixed assets	Total
<b>Historical cost</b>					
<i>Opening balance</i>	10.041.668.680	-	-	2.646.100.000	12.687.768.680
- Purchase in the fiscal year	-	-	-	251.380.000	251.380.000
- Acquisitions from internal enterprise	-	-	-	-	-
- Increase due to business combination	-	-	-	-	-
- Other increases	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-
- Other decreases	-	-	-	-	-
<i>Closing balance</i>	10.041.668.680	-	-	2.897.480.000	12.939.148.680
<b>Accumulated depreciation</b>					
<i>Opening balance</i>	2.213.318.987	-	-	1.921.121.534	4.134.440.521
- Depreciation during the fiscal year	40.483.029	-	-	92.250.000	132.733.029
- Other increases	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-
- Other decreases	-	-	-	-	-
<i>Closing balance</i>	2.253.802.016	-	-	2.013.371.534	4.267.173.550
<b>Residual value</b>					
- At the beginning of period	7.828.349.693	-	-	724.978.466	8.553.328.159
- At the end of period	7.787.866.664	-	-	884.108.466	8.671.975.130

## Appendix 07

<i>Borrowings and finance lease liabilities</i>	Closing balance		During the fiscal year		Opening balance	
	Value	Recoverable value	Increase (*)	Decrease (*)	Value	Recoverable value
<i>a) Short-term borrowings</i>	111.153.973.959	111.153.973.959	111.153.973.959	30.365.821.289	30.365.821.289	30.365.821.289
<i>b) Long-term borrowings (in details)</i>	-	-	-	-	-	-
Current portion of long-term borrowings (to 1 year)	104.082.257.144	104.082.257.144	28.245.564.286	28.245.564.286	104.082.257.144	104.082.257.144
Long-term borrowings (over 1 year)	596.191.729.998	596.191.729.998	-	28.245.564.286	624.437.294.284	624.437.294.284
<b>Total</b>	<b>811.427.961.101</b>	<b>811.427.961.101</b>	<b>139.399.538.245</b>	<b>86.856.949.861</b>	<b>758.885.372.717</b>	<b>758.885.372.717</b>

## Appendix 08

<i>Trade payables</i>	Closing balance		Opening balance	
	Value	Recoverable value	Value	Recoverable value
<i>a) Short-term trade payables</i>	152.043.918.942	152.043.918.942	145.923.735.723	145.923.735.723
- Each entity accounting for at least 10% of total trade payables in details:	49.917.674.429	49.917.674.429	15.170.976.856	15.170.976.856
FRATELLI COSULICH BUNKERS (HK) LTD	16.432.379.866	16.432.379.866	14.695.573.634	14.695.573.634
ZHOUSHAN HUAFENG SHIPYARD CO., LTD	12.634.780.440	12.634.780.440	-	-
KPI OCEANCONNECT PTE LTD	5.442.034.901	5.442.034.901	475.403.222	475.403.222
SEA OIL PETROLEUM PTE LTD	15.408.479.222	15.408.479.222	-	-
- Payables to other entities	102.126.244.513	102.126.244.513	130.752.758.867	130.752.758.867
<i>b) Long-term trade payables</i>	-	-	-	-
<b>Total</b>	<b>152.043.918.942</b>	<b>152.043.918.942</b>	<b>145.923.735.723</b>	<b>145.923.735.723</b>

d) Payable to related parties (Details in Appendix 11a)

Appendix 09

<i>Taxes and other payables to the State</i>	Opening balance	Payable during the period	Paid amounts during the period	Payable during the fiscal year	Paid amounts during the fiscal year	Closing balance
<b>a) Payables (each type of taxes in details)</b>						
- Value added tax	-	-	-	-	-	-
- Special consumption tax	-	-	-	-	-	-
- Export, import duties	-	-	-	-	-	-
- Corporate income tax	63.590.206.095	750.000.000	63.590.206.095	750.000.000	63.590.206.095	750.000.000
- Personal income tax	318.389.900	610.720.596	926.011.496	610.720.596	926.011.496	3.099.000
- Resource tax	-	-	-	-	-	-
- Land tax and land rental	-	1.629.638.100	70.162.400	1.629.638.100	70.162.400	1.559.475.700
- Other tax payables	-	-	-	-	-	-
- Fees, charges and other payables	-	-	-	-	-	-
<b>Total</b>	<b>63.908.595.995</b>	<b>2.990.358.696</b>	<b>64.586.379.991</b>	<b>2.990.358.696</b>	<b>64.586.379.991</b>	<b>2.312.574.700</b>
<b>b) Receivables (each type of taxes in details)</b>	Opening balance	Receivable during the period	Received during the period	Receivable during the fiscal year	Received during the fiscal year	Closing balance
- Value added tax	-	-	-	-	-	-
- Special consumption tax	-	-	-	-	-	-
- Export, import duties	-	-	-	-	-	-
- Corporate income tax	94.843.656	-	2.977.587	-	2.977.587	91.866.069
- Personal income tax	-	97.435.004	-	97.435.004	-	97.435.004
- Resource tax	-	-	-	-	-	-
- Land tax and land rental	-	-	-	-	-	-
<b>Total</b>	<b>94.843.656</b>	<b>97.435.004</b>	<b>2.977.587</b>	<b>97.435.004</b>	<b>2.977.587</b>	<b>189.301.073</b>

Owner's equity

Comparison table of owner's equity fluctuations

Appendix 10

	Contributed capital	Share premium	Development and investment fund	Undistributed profit after tax	Total
Previous opening balance	1.400.000.000.000	1.777.018.739	237.954.751.352	349.192.676.213	1.988.924.446.304
- Increase in capital in previous year	-	-	-	-	-
- Profits in previous year	-	-	-	304.742.803.209	304.742.803.209
- Other increases	-	-	154.253.545.110	-	154.253.545.110
- Decrease in capital in previous year	-	-	-	(332.177.351.509)	(332.177.351.509)
- Losses in previous year	-	-	-	-	-
- Other decreases	-	-	-	-	-
Current opening balance	1.400.000.000.000	1.777.018.739	392.208.296.462	321.758.127.913	2.115.743.443.114
- Increase in capital in current year	-	-	-	-	-
- Profits in current year	-	-	-	4.328.202.684	4.328.202.684
- Other increases	-	-	-	-	-
- Decrease in capital in current year	-	-	-	-	-
- Losses in current year	-	-	-	-	-
- Other decreases	-	-	-	-	-
Current closing balance	1.400.000.000.000	1.777.018.739	392.208.296.462	326.086.330.597	2.120.071.645.798

**Transactions with related parties**
*Appendix 11a*

Entities	Revenue from sales of goods and rendering services		Purchasing goods and services	
	Current year	Previous year	Current year	Previous year
VIMC Shipping Company	16.000.000	894.186.493	13.054.694.219	21.839.372.499
Viet Nam Ocean Shipping Agency Corporation	140.256.568	-	-	-
Vosco Trading and Service Joint Stock Company	222.056.457	221.530.860	18.696.965.666	5.834.442.982
Vosco Agency and Logistics Joint Stock Company	2.830.593.323	3.502.960.554	498.779.160	470.941.864
VIMC Logistics Joint Stock Company	267.593	185.186	-	-
Vinaship Shipping Joint Stock Company	-	1.200.000	-	-
Port of Hai Phong Joint Stock Company	-	45.104.000	9.371.320.700	8.498.939.737
Saigon Port Joint Stock Company	-	-	8.710.288.348	8.007.945.078
VIMC Dinh Vu Port Joint Stock Company	-	-	-	42.210.000
International Maritime Transport and Labor Cooperation Joint Stock Company	500.000	-	-	-
Vietnam Shipping and Chartering Joint Stock Company	6.500.000	-	97.299.499	-
VIMC CONTAINER LINES JOINT STOCK COMPANY	5.908.685.199	-	7.235.267.411	-
<b>Total</b>	<b>9.124.859.140</b>	<b>4.665.167.093</b>	<b>57.664.615.003</b>	<b>44.693.852.160</b>

**Transactions with related parties**
*Appendix 11a*

Entities	Trade receivables		Trade payables	
	Closing balance	Opening balance	Closing balance	Opening balance
Vietnam Maritime Corporation (VIMC)	-	-	-	200.000.000
VIMC Shipping Company	-	-	52.155.219	18.696.685.848
Viet Nam Ocean Shipping Agency Corporation	151.477.090	-	-	-
Vosco Trading and Services Joint Stock Company	-	-	5.568.095.871	4.332.971.606
Vosco Agency and Logistics Joint Stock Company	670.697.948	1.008.013.936	-	-
Port of Hai Phong Joint Stock Company	-	-	3.714.103.195	4.172.780.290
Saigon Port Joint Stock Company	-	-	3.758.979.473	4.139.536.978
VIMC Dinh Vu Port Joint Stock Company	-	-	256.726.800	311.623.200
Dong Do Marine Joint Stock Company	115.000.000	115.000.000	-	-
VIMC CONTAINER LINES JOINT STOCK COMPANY	-	-	59.730.000	108.840.004
<b>Total</b>	<b>937.175.038</b>	<b>1.123.013.936</b>	<b>13.409.790.558</b>	<b>31.962.437.926</b>

**Transactions with related parties**
*Appendix 11a*

Entities	Other receivables		Other payables	
	Closing balance	Opening balance	Closing balance	Opening balance
Vietnam Maritime Corporation (VIMC)	86.061.212.200	86.061.212.200	70.704.005.549	67.200.000.000
VIMC Shipping Company	9.929.392.926	9.929.392.926	-	-
Dong Do Marine Joint Stock Company	-	-	1.395.498.511	1.395.498.511
<b>Total</b>	<b>95.990.605.126</b>	<b>95.990.605.126</b>	<b>72.099.504.060</b>	<b>68.595.498.511</b>

**Transactions with related parties**
*Appendix 11a*

Entities	Prepayments to suppliers		Prepayments from customers	
	Closing balance	Opening balance	Closing balance	Opening balance
Dong Do Marine Joint Stock Company	2.495.921.264	2.495.921.264	-	-
<b>Total</b>	<b>2.495.921.264</b>	<b>2.495.921.264</b>	<b>-</b>	<b>-</b>

## Income of key management members

Appendix 11a

Full name of the Board of Management	Position	Income	
		Current year	Previous year
<i>Mr. Nguyen Quang Minh (Appointed on 1 August 2024)</i>	<i>General Director</i>	<i>364.408.000</i>	<i>275.613.000</i>
<i>Mr. Cao Minh Tuan (Retired from 1 August 2024)</i>	<i>Former General Director</i>	<i>-</i>	<i>64.714.000</i>
<i>Mr. Hoang Huu Hung</i>	<i>Vice General Director</i>	<i>324.334.000</i>	<i>242.957.000</i>
<i>Mr. Dang Hong Truong</i>	<i>Vice General Director</i>	<i>324.073.000</i>	<i>242.419.000</i>
<i>Mr. Tran Van Dang</i>	<i>Vice General Director</i>	<i>321.308.000</i>	<i>236.062.000</i>
<b>Total</b>		<b>1.334.123.000</b>	<b>1.061.765.000</b>