Vietnam Ocean Shipping Joint Stock Company	**Socialist Republic of Vietnam** **Independence - Liberty - Happiness**
No: 379/2026/VOSCO-TCKT	*Hai Phong, 17 July 2026*

LIST OF CONSOLIDATED FINANCIAL STATEMENTS
Q2 2026

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CHIEF ACCOUNTANT	**GENERAL DIRECTOR**
	M.S.D.N: 0200106490 - CTCP CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VIỆT NAM THÀNH PHỐ HẢI PHÒNG
Nguyen Ba Truong	**Nguyen Quang Minh**

Vietnam Ocean Shipping Joint Stock Company
215 Lach Tray Street, Haiphong

Form: B01a-DN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	Closing balance	Opening balance
1	2	3	4	5
A – SHORT-TERM ASSETS	**100**		**1.687.216.673.517**	**1.692.028.829.960**
I. Cash and cash equivalents	**110**		**578.015.333.079**	**769.168.118.882**
1. Cash	111		578.015.333.079	659.612.118.882
2. Cash equivalents	112		-	109.556.000.000
II. Short-term investments	**120**		**205.704.449.315**	-
1. Trading securities	121		-	-
2. Allowances for decline in value of trading securities (*)	122		-	-
3. Held to maturity investments	123		205.704.449.315	-
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		-	-
III. Short-term receivables	**130**		**682.684.792.670**	**777.373.491.145**
1. Short-term trade receivables	131		386.921.740.207	447.583.423.670
2. Short-term prepayments to suppliers	132		313.490.315.628	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		47.756.716.185	112.913.208.931
6. Short-term allowances for doubtful debts (*)	136		(65.483.979.350)	(66.683.979.350)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**		**146.059.083.014**	**97.180.677.145**
1. Inventories	141		146.059.083.014	97.180.677.145
2. Allowances for decline in value of inventories (*)	142		-	-
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**		**74.753.015.439**	**48.306.542.788**
1. Short-term prepaid expenses	161		11.436.911.681	6.468.688.935
2. Deductible VAT	162		63.230.752.385	41.743.010.197
3. Taxes and other receivables from government budget	163		85.351.373	94.843.656
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-
B – LONG-TERM ASSETS	**200**		**2.221.504.283.720**	**2.215.317.487.274**
I. Long-term receivables	**210**		**654.997.482.421**	**554.482.022.409**
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		654.997.482.421	554.482.022.409
6. Long-term allowances for doubtful debts (*)	216		-	-
II. Fixed assets	**220**		**1.350.385.917.465**	**1.487.290.419.064**
1. Tangible fixed assets	221		1.341.846.675.364	1.478.737.090.905
- Historical costs	222		4.075.041.231.165	4.074.933.818.165

ASSETS	Code	Note	Closing balance	Opening balance
1	2	3	4	5
- Accumulated depreciation (*)	223		(2.733.194.555.801)	(2.596.196.727.260)
2. Finance lease fixed assets	224		-	-
- Historical costs	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		8.539.242.101	8.553.328.159
- Historical costs	228		12.939.148.680	12.687.768.680
- Accumulated depreciation (*)	229		(4.399.906.579)	(4.134.440.521)
III. Long-term biological assets	**230**		-	-
IV. Investment properties	**240**		-	-
V. Long-term assets in progress	**250**		**920.000.000**	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		920.000.000	-
VI. Long-term investments	**260**		**32.534.107.534**	**28.131.568.489**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		29.336.278.249	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		-	-
VII. Other long-term assets	**270**		**182.666.776.300**	**145.413.477.312**
1. Long-term prepaid expenses	271		182.200.356.354	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		-	-
TOTAL ASSETS	**280**		**3.908.720.957.237**	**3.907.346.317.234**

RESOURCES	Mã số	Note	Closing balance	Opening balance
1	2	3	4	5
C - LIABILITIES	**300**		**1.904.011.563.768**	**1.791.602.874.120**
I. Short-term liabilities	**310**		**846.772.130.252**	**677.872.312.032**
1. Short-term trade payables	311		308.897.964.655	145.923.735.723
2. Short-term prepayments from customers	312		55.288.189.067	22.844.274.012
3. Dividends and profits payable	313		131.922.386.060	73.230.617.850
4. Taxes and other payables to government budget	314		11.101.211.321	63.908.595.995
5. Payables to employees	315		19.131.291.564	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		161.436.528.741	173.916.165.479
11. Short-term borrowings and finance lease liabilities	321		115.427.515.608	134.448.078.433
12. Short-term provisions	322		-	7.000.000.000
13. Bonus and welfare fund	323		43.567.043.236	26.344.343.236
14. Price stabilization fund	324		-	-

ASSETS	Code	Note	Closing balance	Opening balance
1	2	3	4	5
15. Government bonds purchased for resale	325		-	-
II. Long-term liabilities	**330**		**1.057.239.433.516**	**1.113.730.562.088**
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		567.946.165.712	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		-	-
D - OWNER'S EQUITY	**400**		**2.004.709.393.469**	**2.115.743.443.114**
1. Contributed capital	**411**		**1.400.000.000.000**	**1.400.000.000.000**
- 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		538.915.734.482	392.208.296.462
9. Other equity funds	419		-	-
10. Undistributed profit after tax	**420**		**64.016.640.248**	**321.758.127.913**
- Undistributed profit after tax brought forward	420a		18.370.689.893	321.758.127.913
- Undistributed profit after tax for the current year	420b		45.645.950.355	-
11. Non – Controlling Interest	429		-	-
TOTAL RESOURCES	**440**		**3.908.720.957.237**	**3.907.346.317.234**

Hai Phong, 17 July 2026

Prepared by	Chief accountant	General Director
Bui Trong Quyen	**Nguyen Ba Truong**	**Nguyen Quang Minh**

M.S.D.N: 0200106490 - C.T.C.P * CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VIỆT NAM * THÀNH PHỐ HẢI PHÒNG

Vietnam Ocean Shipping Joint Stock Company

215 Lach Tray Street, Haiphong

Form: B02a-DN/HN

CONSOLIDATED INCOME STATEMENT

Q2 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		922.099.513.810	836.393.570.707	1.631.138.260.500	1.298.742.832.611
2. Revenue deductions	02		-	570.893.559	-	813.282.380
3. Net revenues from sales of goods and rendering services	10		922.099.513.810	835.822.677.148	1.631.138.260.500	1.297.929.550.231
4. Costs of goods sold	11		819.840.451.714	802.734.283.131	1.489.495.606.524	1.299.603.321.702
5. Gross revenues from sales of goods and rendering services	20		102.259.062.096	33.088.394.017	141.642.653.976	(1.673.771.471)
6. Gain/(loss) from disposal of investment property	21		-	-	-	-
7. Financial income	22		7.513.307.808	20.842.319.921	16.152.661.567	35.244.049.951
8. Financial expenses	23		11.312.003.502	8.452.081.009	24.442.340.157	14.733.091.867
- In which: Interest expenses	24		10.867.727.256	7.041.986.176	22.142.886.609	9.825.589.628
9. Selling expenses	25		21.680.561.246	16.217.819.172	38.973.245.213	30.262.980.638
10. General administration expenses	26		18.500.841.044	18.316.156.969	34.605.025.825	31.172.645.444
11. Profit or loss in joint ventures and associates	27		2.797.487.859	738.925.953	4.131.063.045	1.211.153.589
12. Net profits from operating activities	30		61.076.451.971	11.683.582.741	63.905.767.393	(41.387.285.880)
13. Other income	31		100.000.000	536.340.910	1.132.800.001	743.360.910
14. Other expenses	32		5.983.141.787	1.934.974.424	6.157.600.939	3.031.609.475
15. Other profits	40		(5.883.141.787)	(1.398.633.514)	(5.024.800.938)	(2.288.248.565)
16. Total net profit before tax	50		55.193.310.184	10.284.949.227	58.880.966.455	(43.675.534.445)
17. Current corporate income tax expenses	51		12.482.038.513	-	13.235.016.100	(107.454.696)
18. Deferred corporate income tax expenses	52		-	-	-	-
19. Profits after corporate income tax	60		42.711.271.671	10.284.949.227	45.645.950.355	(43.568.079.749)
20. Profit after tax attributable to Parent Company	61		42.711.271.671	10.284.949.227	45.645.950.355	(43.568.079.749)
21. Profit after tax attributable to non-controlling interests	62		-	-	-	-
22. Basic earnings per share (*)	70		305	73	326	(311)
23. Diluted earnings per share (*)	71		305	73	326	(311)

Hai Phong, 17 July 2026

Prepared by	Chief accountant	General Director
Bui Trong Quyen	Nguyen Ba Truong	Nguyen Quang Minh

CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VIỆT NAM

M.S.D.N: 0200106490 - C.T.C.P * THÀNH PHỐ HẢI PHÒNG *

Form : B03a - DN/DN

Vietnam Ocean Shipping Joint Stock Company

215 Lach Tray Street, Haiphong

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

Q2 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
I. Cash flows from operating activities				
1. Profit before tax	01		58.880.966.455	(43.675.534.445)
2. Adjustments for			-	-
- Depreciation of fixed assets and investment properties	02		137.263.294.599	177.384.546.482
- Provisions	03		(8.200.000.000)	(7.727.059.347)
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(979.490.327)	(6.423.530.359)
- Gains (losses) on investing activities	05		(11.124.513.538)	(17.398.596.518)
- Interest expenses	06		22.142.886.609	9.825.589.628
- Other adjustments	07		-	-
Operating profit before changes in working capital	**08**		**197.983.143.798**	**111.985.415.441**
- Increase (decrease) in receivables	09		(12.145.710.569)	16.733.426.693
- Increase (decrease) in inventories	10		(48.878.405.869)	(9.357.196.553)
- Increase (decrease) in payables (exclusive of interest payables, corporate income tax payables)	11		174.453.512.174	52.780.576.032
- Increase (decrease) in prepaid expenses	12		(42.221.521.734)	(29.613.237.777)
- Increase (decrease) in trading securities	13		-	-
- Interest paid	14		(22.590.022.902)	(6.755.801.409)
- Corporate income tax paid	15		(66.480.729.912)	(10.322.033.426)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(13.457.300.000)	(3.739.525.000)
Net cash flows from operating activities	***20***		***166.662.964.986***	***121.711.624.001***
II. Cash flows from investing activities			-	-
1. Purchase or construction of fixed assets and other long-term assets	21		(15.591.334.000)	(816.184.121.603)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	243.247.474
3. Loans and purchase of debt instruments from other entities	23		(200.000.000.000)	(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		(1.800.000.000)	1.114.819.200
6. Proceeds from equity investment in other entities	26		135.000.000	(1.114.819.200)
7. Interest and dividend received	27		1.351.465.070	20.580.833.806
Net cash flows from investing activities	***30***		***(215.904.868.930)***	***(624.360.040.323)***
III. Cash flows from financial activities			-	-
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		122.499.232.423	798.573.164.206

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		(198.010.923.820)	(209.137.382.956)
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		(67.308.231.790)	(228.000)
Net cash flows from financial activities	***40***		***(142.819.923.187)***	*589.435.553.250*
Net cash flows during the fiscal year	***50***		**(192.061.827.131)**	**86.787.136.928**
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**		**909.041.328**	**6.771.699.825**
Cash and cash equivalents at the end of fiscal year	**70**		**578.015.333.079**	**587.615.140.647**

Hai Phong, 17 July 2026

Prepared by	Chief accountant	General Director
Bui Trong Quyen	Nguyen Ba Truong	Nguyen Quang Minh

M.S.D.N: 0200106490 - CTCP
CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VIỆT NAM
THÀNH PHỐ HẢI PHÒNG

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
Q2 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

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

- A list of joint ventures and associates

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

Name of Company	*Address*	*Proportion of ownership*	*Proportion of voting rights*
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

Name of Units	*Address*
Branch of Vietnam Ocean Shipping Joint	122 Nguyen Tat Thanh Street, Xom Chieu Ward,

Name of Units	*Address*
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 Q2 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; Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance, as well as supplementary circulars and implementation guidelines for accounting standards and corporate accounting systems issued by the Ministry of Finance.

2. Declaration of adherence to Accounting Standards

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/QD-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
1. Cash			
- Cash		478.668.302	620.387.639
- Demand deposits		577.536.664.777	658.991.731.243
- Cash in transit		-	-
- Cash equivalents		-	109.556.000.000
	Total	**578.015.333.079**	**769.168.118.882**

2. Financial investments (Details in Appendix 1)

	Closing balance	Opening balance
3. Trade receivables		
a) Short-term trade receivables	**386.921.740.207**	**447.583.423.670**
- Trade receivables accounting for at least 10% of total trade receivables	**289.680.734.204**	**330.181.506.467**
DIC Investment & Trading JSC	58.197.598.942	59.397.598.942
Vinashin Ocean Shipping Company Limited	2.576.373.991	14.604.767.229
LU GIA COMMODITIES COMPANY LTD	80.147.777.271	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
ANH THANG HA LONG SERVICE AND TRADING CO., LTD	148.758.984.000	-
- Other trade receivables	**97.241.006.003**	**117.401.917.203**
b) Long-term trade receivables	-	-
c) Trade receivables from relevant entities (Details in Appendix 11a)	-	-
4. Other receivables (Details in Appendix 2)	-	-
5. Shortage of assets awaiting resolution *(each type of asset)*	-	-
6. Bad debts (Details in Appendix 3)	-	-
7. Inventories (Details in Appendix 4)	-	-

		Closing balance	Opening balance
8. Long-term assets in progress			
a) Work in progress		-	-
b) Construction in progress		-	-
- Purchase;		-	-
- Capital investment;		-	-
- Repair			
- Upgrading and Renovation		920.000.000	-
	Total:	**920.000.000**	-

9. Increase or decrease in tangible fixed assets (Details in Appendix 5)		
10. Increase or decrease in intangible fixed assets (Details in Appendix 6)		
11. Increase or decrease in finance lease fixed assets	-	-
12. Increase or decrease in investment properties	-	-
13. Increase or decrease in investment properties	-	-

		Closing balance	Opening balance
14. Prepaid expenses			
a) Short-term (in details)		11.436.911.681	6.468.688.935
- Prepaid expenses incurred from fixed asset operating lease		-	-
- Dispatched tools and supplies		922.993.981	782.704.254
- Borrowing expenses		-	-
- Insurance premiums		7.327.949.574	4.513.953.322
- Other items		3.185.968.126	1.172.031.359
b) Long-term		182.200.356.354	144.947.057.366
- Dispatched tools and supplies		14.386.718.367	211.755.556
- Insurance premiums		-	-
- Periodical ship repair cost		167.813.637.987	144.735.301.810
- Other items		-	-
	Total	**193.637.268.035**	**151.415.746.301**

	Closing balance	Opening balance
15. Other assets		

16. Borrowings and finance lease liabilities (Details in Appendix 7)	-	-
17. Trade payables (Details in Appendix 8)	-	-

18. Dividends and profits payable	**Closing balance**	**Opening balance**
Dividends and profits payable	131.922.386.060	73.230.617.850
19. Taxes and other payables to the State (Details in Appendix 9)	-	-

20. Accrued expenses	**Closing balance**	**Opening balance**

21. Other payables	**Closing balance**	**Opening balance**
a) Short-term	-	-
- Surplus of assets awaiting resolution	-	-
- Funding of trade union	1.283.461.333	635.855.333
- Social insurance	-	-
- Health insurance	-	-
- Unemployment insurance	-	-
- Payables on equitization	-	-
- Short-term deposits	-	-
- Other payables	160.153.067.408	173.280.310.146
Total	**161.436.528.741**	**173.916.165.479**
b) Long-term	-	-
- Long-term deposits	1.121.000.000	1.121.000.000
- Other payables	488.172.267.804	488.172.267.804
c) Overdue debts (each item in details, reasons for non-payment of overdue debts)	-	-
	-	-
Total	489.293.267.804	489.293.267.804

	Closing balance	**Opening balance**
22. Unearned revenues	-	-
23. Bonds issued	-	-
24. Preference shares classified as liabilities		

25. Provisions	**Closing balance**	**Opening balance**
a) Short-term	-	-
- Provisions for product warranty	-	-
- Provision for construction warranty	-	-
- Provision for enterprise restructuring	-	-
- Other provision payables	-	7.000.000.000
Total	-	**7.000.000.000**
b) Long-term (similarly to short-term)	-	-
	-	-
	-	-

26. Deferred income tax assets and deferred income tax payables

a. Deferred income tax assets	**Closing balance**	**Opening balance**
- 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
Deferred income tax assets	**466.419.946**	**466.419.946**

b. Deferred income tax payables	**Closing balance**	**Opening balance**
- Corporate income tax rates used for determination of value of deferred income tax payables	20%	20%
Total	-	-

27. Owner's equity

a) Comparison table of owner's equity fluctuations (Details in Appendix 10)

b) Contributed capital	**Closing balance**	**Opening balance**
- 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
Total	**1.400.000.000.000**	**1.400.000.000.000**

c) Capital transactions with owners and distribution of dividends or profits	Current year	Previous year
- 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	-	-

d) Shares	**Closing balance**	**Opening balance**
- 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)	-	-
**Par value of shares outstanding*	**10.000**	**10.000**
dd) Dividends	-	-
e) Funds of enterprises:	**538.915.734.482**	**392.208.296.462**
- Development investment funds	538.915.734.482	392.208.296.462
- Other funds	-	-
g) Income and expenses, profits and losses directly recorded to owner's equ:	-	-

28. Differences upon asset revaluation	**Current year**	**Previous year**
Reasons for changes in opening and closing balance	-	-
	-	-
	-	-

29. Exchange differences	**Current year**	**Previous year**
30. Off-balance sheet items	**Closing balance**	**Opening balance**
a) Outsource assets:	-	-
b) Assets held under a trust	-	-
c) Foreign currencies: - USD	21.357.583,57	23.204.369,73

VII. Notes to the Consolidated Income Statement

Unit: VND

	Current year	**Previous year**
1. Gross revenue	**1.631.138.260.500**	**1.298.742.832.611**
a/ Revenue	1.631.138.260.500	1.298.742.832.611
- Revenue from sale	318.472.733.127	336.329.919.533
- Revenue from services rendered	1.312.665.527.373	962.412.913.078
b) Revenue regarding relevant entities (Details in Appendix 11a)		
2. Revenue deductions	-	**813.282.380**
Including:	-	-
- Commercial discounts	-	-
- Sales rebates	-	813.282.380
- Sales returns	-	-

3. Costs of goods sold		**Current year**	**Previous year**
- Costs of goods sold		312.064.892.668	335.013.758.142
- Cost price of services rendered		1.177.430.713.856	964.589.563.560
	Total	**1.489.495.606.524**	**1.299.603.321.702**

4. Financial income		Current year	Previous year
- Interests of deposits or loans		6.993.450.493	15.944.195.455
- Interests of investments		-	-
- Dividends or distributed profits		-	-
- Interests of exchange differences		9.159.211.074	19.299.854.496
+ In which: Gains from exchange rate differences from revaluation of accounts derived from foreign currencies		*979.490.327*	*6.423.530.359*
- Interests of sale under deferred payment or payment discounts		-	-
- Other financial incomes		-	-
	Total	**16.152.661.567**	**35.244.049.951**

5. Financial expenses		Current year	Previous year
- Interests of borrowings		22.142.886.609	9.825.589.628
- Payment discounts or interests of sale under deferred payment		-	-
- Losses due to disposal of financial investments		-	-
- Losses of exchange differences		2.299.453.548	4.907.502.239
+ In which: Losses on exchange rate differences from revaluation of accounts derived from foreign currencies		-	-
- Allowances for decline in value of trading securities and investment impairment		-	-
- Other financial expenses		-	-
- Decreases in financial expenses		-	-
	Total	**24.442.340.157**	**14.733.091.867**

6. Other income		Current year	Previous year
- Disposal or transfer of fixed asset		-	243.247.474
- Gains from revaluation of assets		-	-
- Collected fines		-	-
- Deductible taxes		-	-
- Other items.		1.132.800.001	500.113.436
	Total	**1.132.800.001**	**743.360.910**

7. Other expenses			
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets		-	-
- Losses due to revaluation of assets		-	-
- Fines		428.866.964	6.641.135
- Other items.		5.728.733.975	3.024.968.340
	Total	**6.157.600.939**	**3.031.609.475**

8. Selling expenses and general administration expenses	Current year	Previous year
a) General administration expenses incurred during the fiscal year	**34.605.025.825**	**31.172.645.444**
- Labour expenses	15.749.636.950	14.950.951.383
- Tax, Charge, Fee	3.367.512.812	3.273.280.812
- Other general administration expenses	15.487.876.063	12.948.413.249
b) Selling expenses incurred during the fiscal year	**38.973.245.213**	**30.262.980.638**
- Commissions expenses	38.973.245.213	30.262.980.638
- Other expenses	-	-
c) Decreases in selling expenses and general administration expenses		

9. Operating expenses		Current year	Previous year
- Material expenses		357.210.269.766	363.089.490.025
- Labor costs		135.245.960.303	99.872.433.837
- Fixed asset depreciation		137.263.294.599	177.384.546.482
- Outsourcing services		582.280.462.719	358.763.060.035
- Other expenses in cash.		39.008.997.507	26.915.659.263
	Total	**1.251.008.984.894**	**1.026.025.189.642**

10. Current corporate income tax expenses

- Corporate income tax expenses determined according to taxable income of the current year	11.094.492.283	-
- Corporate income tax expenses of previous years transferred to corporate income tax expenses of the current year	2.140.523.817	(107.454.696)
- Total corporate income tax expenses of the current year	**13.235.016.100**	**(107.454.696)**
11. Deferred corporate income tax expenses	-	-

VIII. Notes to the consolidated 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)*

Hai Phong, 17 July 2026

Prepared by	Chief accountant	General Director
Bui Trong Quyen	Nguyen Ba Truong	Nguyen Quang Minh

M.S.D.N: 0200106490 - CTCP
CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VIỆT NAM
THÀNH PHỐ HẢI PHÒNG

Financial investments *Appendix 01*

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

	Closing balance		Opening balance	
	Historical cost	Book value	Historical cost	Book value
b) Held to maturity investments				
b1) Short-term investment	**205.704.449.315**	**205.704.449.315**	-	-
- Term deposits	205.704.449.315	205.704.449.315	-	-
- Bonds	-	-	-	-
- Other investments	-	-	-	-
b2) Long-term investment	-	-	-	-
- Term deposits	-	-	-	-
- Bonds	-	-	-	-
- Other investments	-	-	-	-

	Closing balance			Opening balance		
	Historical Cost	Provision	Fair value	Historical Cost	Provision	Fair value
c) Investment in other entities	*32.736.220.249*	*(202.112.715)*	*32.534.107.534*	*28.333.681.204*	*(202.112.715)*	*28.131.568.489*
Investment in a subsidiary	-	-	-	-	-	-
- VOSCO Manpower Supply One Member Company Ltd	-	-	-	-	-	-
Investment in joint ventures, associates	**29.336.278.249**	-	**29.336.278.249**	**24.798.739.204**	-	**24.798.739.204**
+ VOSAL (Proportion of ownership 36%)	7.223.816.025	-	7.223.816.025	3.837.984.309	-	3.837.984.309
+ VTSC (Proportion of ownership 46.45%)	22.112.462.224	-	22.112.462.224	20.960.754.895	-	20.960.754.895
Investment in other entities	**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

Other receivables	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a) Short-term	**47.756.716.185**	-	**112.913.208.931**	-
- Receivables from equitization	-	-	-	-
- Receivables from employees	-	-	-	-
- Deposits	8.446.147.664	-	6.262.000.862	-
- Expenditures on behalf of a third party	-	-	-	-
- Other receivables.	39.310.568.521	-	106.651.208.069	-
b/ Long-term	**654.997.482.421**	-	**554.482.022.409**	-
- Receivables from equitization;	-	-	-	-
- Receivables from employees;	-	-	-	-
- Deposits;	654.997.482.421	-	554.482.022.409	-
- Other receivables.	-	-	-	-
Total	**702.754.198.606**		**667.395.231.340**	

Appendix 03

Bad debts	Closing balance			Opening balance		
	Amount	Recoverable value	Debtor	Amount	Recoverable value	Debtor
Total value of receivables, overdue debts or no overdue doubtful debts	**65.483.979.350**			**66.683.979.350**		
Each receivable accounts for at least 10% of total overdue debts in details	**61.158.384.055**			**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	58.197.598.942		DIC Investment & Trading JSC	59.397.598.942		DIC Investment & Trading JSC
+ Others	4.325.595.295			4.325.595.295		
Total	**65.483.979.350**	-	-	**66.683.979.350**	-	-

Appendix 04

Inventories:	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit	-	-	-	-
- Raw materials	145.447.210.403	-	96.904.776.723	-
- Tools and supplies	609.190.000	-	274.175.000	-
- Goods	2.682.611	-	1.725.422	-
Total	**146.059.083.014**	-	**97.180.677.145**	-

Item	Buildings and structures	Machinery or equipment, container	Means of transportation and transmitters	Office equipment and furniture	Other tangible fixed assets	Total
Historical cost						
Opening balance	*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	-	-	-	*107.413.000*	-	*107.413.000*
- Finished capital investment	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Conversion into investment properties	-	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Closing balance	*38.773.832.960*	*46.165.894.345*	*3.975.503.326.050*	*14.536.337.255*	*61.840.555*	*4.075.041.231.165*
Accumulated depreciation	-	-	-	-	-	-
Opening balance	*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	*602.184.871*	-	*135.672.046.268*	*723.597.402*	-	*136.997.828.541*
- Other increases	-	-	-	-	-	-
- Conversion into investment properties	-	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
Closing balance	*23.829.121.495*	*46.165.894.345*	*2.656.894.543.774*	*6.243.155.632*	*61.840.555*	*2.733.194.555.801*
Residual value	-	-	-	-	-	-
- 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	14.944.711.465	-	1.318.608.782.276	8.293.181.623	-	1.341.846.675.364

Increase or decrease in intangible fixed assets: *Appendix 6*

Item	Land use rights	Copy rights	Patents and inventions	Software	Total
Historical cost					
Opening balance	**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	-	-	-	-	-
Closing balance	**10.041.668.680**	-	-	**2.897.480.000**	**12.939.148.680**
Accumulated depreciation	-	-	-	-	-
Opening balance	**2.213.318.987**	-	-	**1.921.121.534**	**4.134.440.521**
- Depreciation during the fiscal year	80.966.058	-	-	184.500.000	265.466.058
- Other increases	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	**2.294.285.045**	-	-	**2.105.621.534**	**4.399.906.579**
Residual value	-	-	-	-	-
- At the beginning of period	**7.828.349.693**	-	-	**724.978.466**	**8.553.328.159**
- At the end of period	**7.747.383.635**	-	-	**791.858.466**	**8.539.242.101**

Appendix 07

Borrowings and finance lease liabilities	Closing balance		During the fiscal year		Opening balance	
	Value	Recoverable value	Increase (*)	Decrease (*)	Value	Recoverable value
a) Short-term borrowings	11.345.258.464	11.345.258.464	122.499.232.423	141.519.795.248	30.365.821.289	30.365.821.289
b) Long-term borrowings (in details)	-	-	-	-	-	-
Current portion of long-term borrowings (to 1 year)	104.082.257.144	104.082.257.144	56.491.128.572	56.491.128.572	104.082.257.144	104.082.257.144
Long-term borrowings (over 1 year)	567.946.165.712	567.946.165.712	-	56.491.128.572	624.437.294.284	624.437.294.284
Total	683.373.681.320	683.373.681.320	178.990.360.995	254.502.052.392	758.885.372.717	758.885.372.717

Appendix 08

Trade payables	Closing balance		Opening balance	
	Value	Recoverable value	Value	Recoverable value
a) Short-term trade payables	308.897.964.655	308.897.964.655	145.923.735.723	145.923.735.723
- Each entity accounting for at least 10% of total trade payables in details:	157.154.731.042	157.154.731.042	15.170.976.856	15.170.976.856
FRATELLI COSULICH BUNKERS (HK) LTD	14.513.411.282	14.513.411.282	14.695.573.634	14.695.573.634
KPI OCEANCONNECT PTE LTD	8.950.880.240	8.950.880.240	475.403.222	475.403.222
INDIKA CAPITAL INVESTMENTS PTE LTD	133.690.439.520	133.690.439.520	-	-
- Payables to other entities	151.743.233.613	151.743.233.613	130.752.758.867	130.752.758.867
b) Long-term trade payables	-	-	-	-
Total	308.897.964.655	308.897.964.655	145.923.735.723	145.923.735.723

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

Appendix 09

Taxes and other payables to the State	Opening balance	Payable during the period	Paid amounts during the period	Payable during the fiscal year	Paid amounts during the fiscal year	Closing balance
a) Payables (each type of taxes in details)						
- Value added tax	-	-	-	-	-	-
- Value added tax on imported goods	-	26.888.652.348	26.888.652.348	26.888.652.348	26.888.652.348	-
- Export, import duties	-	-	-	-	-	-
- Corporate income tax	63.590.206.095	12.475.523.817	2.890.523.817	13.225.523.817	66.480.729.912	10.335.000.000
- Personal income tax	318.389.900	320.596.025	100.534.004	931.316.621	1.026.545.500	223.161.021
- Environmental protection tax	-	2.541.601.650	2.541.601.650	2.541.601.650	2.541.601.650	-
- Land tax and land rental	-	1.737.874.712	2.754.300.112	3.367.512.812	2.824.462.512	543.050.300
- Other tax payables	-	-	-	-	-	-
- Fees, charges and other payables	-	-	-	-	-	-
	-	-	-	-	-	-
Total	**63.908.595.995**	**43.964.248.552**	**35.175.611.931**	**46.954.607.248**	**99.761.991.922**	**11.101.211.321**
b) Receivables (each type of taxes in details)	**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	-	-	-	-	-	-
- Value added tax on imported goods	-	-	-	-	-	-
- Export, import duties	-	-	-	-	-	-
- Corporate income tax	94.843.656	-	6.514.696	-	9.492.283	85.351.373
- Personal income tax	-	-	97.435.004	97.435.004	97.435.004	-
- Environmental protection tax	-	-	-	-	-	-
- Land tax and land rental	-	-	-	-	-	-
Total	**94.843.656**	-	**103.949.700**	**97.435.004**	**106.927.287**	**85.351.373**

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	-	-	-	45.645.950.355	45.645.950.355
- Other increases	-	-	146.707.438.020	-	146.707.438.020
- Decrease in capital in current year	-	-	-	-	-
- Losses in current year	-	-	-	-	-
- Other decreases	-	-	-	(303.387.438.020)	(303.387.438.020)
Current closing balance	**1.400.000.000.000**	**1.777.018.739**	**538.915.734.482**	**64.016.640.248**	**2.004.709.393.469**

Appendix 11a

Transactions with related parties

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	766.523.528	30.921.275.209	34.715.006.359
Viet Nam Ocean Shipping Agency Corporation	368.219.765	-	-	-
Vosco Trading and Service Joint Stock Company	447.171.001	456.547.535	37.886.798.457	14.012.460.658
Vosco Agency and Logistics Joint Stock Company	6.031.957.241	6.617.227.716	990.043.578	1.017.881.716
VIMC Logistics Joint Stock Company	267.593	92.593	-	-
Port of Hai Phong Joint Stock Company	-	45.104.000	19.480.235.012	19.529.493.837
Saigon Port Joint Stock Company	-	-	17.544.332.176	17.303.712.817
International Maritime Transport and Labor Cooperation Joint Stock Company	1.600.000	5.591.853	-	-
Vietnam Shipping and Chartering Joint Stock Company	16.000.000	1.500.000	320.727.979	-
VIMC Container lines joint stock company	12.733.763.728	2.061.255.190	13.673.027.788	3.287.500.003
VIMC Dinh Vu Port Joint Stock Company	-	-	855.280.000	268.344.000
Cua Lo port tugboat and maritime service joint stock company	-	-	120.766.800	-
Total	**19.614.979.328**	**9.953.842.415**	**121.792.486.999**	**90.134.399.390**

Transactions with related parties

Entities	Financial income		Financial expenses	
	Current year	Previous year	Current year	Previous year
Vosco Trading and Services Joint Stock Company	1.393.524.000	1.114.819.200	-	-
Total	**1.393.524.000**	**1.114.819.200**	**-**	**-**

Appendix 11a

Transactions with related parties

Entities	Trade receivables		Trade payables	
	Closing balance	Opening balance	Closing balance	Opening balance
Vietnam Maritime Corporation (VIMC)	-	-	-	200.000.000
VIMC Shipping Company	-	-	2.196.785.612	18.696.685.848
Vosco Trading and Services Joint Stock Company	-	-	12.341.552.300	4.332.971.606
Vosco Agency and Logistics Joint Stock Company	838.564.198	1.008.013.936	-	-
Port of Hai Phong Joint Stock Company	-	-	3.035.631.142	4.172.780.290
Saigon Port Joint Stock Company	-	-	3.124.150.260	4.139.536.978
VIMC Dinh Vu Port Joint Stock Company	-	-	-	311.623.200
Dong Do Marine Joint Stock Company	115.000.000	115.000.000	-	-
Vietnam Shipping and Chartering Joint Stock Company	-	-	60.325.690	-
VIMC Container lines joint stock company	21.790.000	-	-	108.840.004
Total	**975.354.198**	**1.123.013.936**	**20.758.445.004**	**31.962.437.926**

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	-	67.200.000.000
VIMC Shipping Company	-	9.929.392.926	-	-
Vosco Trading and Services Joint Stock Company	1.393.524.000	-	-	-
Dong Do Marine Joint Stock Company	-	-	1.395.498.511	1.395.498.511
Total	**1.393.524.000**	**95.990.605.126**	**1.395.498.511**	**68.595.498.511**

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	-	-
Total	**2.495.921.264**	**2.495.921.264**	-	-

Income of key management members

Appendix 11a

Full name of the Board of Management	Position	Income	
		Current year	Previous year
Mr. Nguyen Quang Minh (Appointed on 1 August 2024)	*General Director*	*652.885.400*	*547.359.200*
Mr. Cao Minh Tuan (Retired from 1 August 2024)	*Former General Director*	-	*118.264.000*
Mr. Hoang Huu Hung	*Vice General Director*	*485.004.800*	*446.111.400*
Mr. Dang Hong Truong	*Vice General Director*	*482.099.800*	*445.613.300*
Mr. Tran Van Dang	*Vice General Director*	*479.140.800*	*448.180.250*
Total		**2.099.130.800**	**2.005.528.150**

Income of key management members

Full name of the Board of Directors (BOD)	Position	Remuneration according to the Resolution of the General Meeting of Shareholders	
		Current year	Previous year
Mr. Hoang Long	*Chairman of the Board of Directors*	*168.000.000*	*74.500.000*
Mr. Nguyen Quang Minh	*Member of the Board of Directors*	*108.000.000*	*35.000.000*
Mr. Nguyen Vu Ha	*Member of the Board of Directors*	*75.600.000*	-
Mr. Hoang Le Vuong	*Former Member of the Board of Directors*	*32.400.000*	*59.500.000*
Mr. Cao Minh Tuan	*Former Member of the Board of Directors*	-	*24.500.000*
Mr. Nguyen Ngoc Anh	*Former Member of the Board of Directors*	-	*24.500.000*
Ms. Nguyen Thi Yen	*Former Member of the Board of Directors*	-	*24.500.000*
Ms. Tran Kieu Oanh	*Former Member of the Board of Directors*	*108.000.000*	*59.500.000*
Ms. Nguyen Thi Thu Hoai	*Former Member of the Board of Directors*	*108.000.000*	*84.000.000*
Mr. Nguyen Trung Hieu	*Former Member of the Board of Directors*	*108.000.000*	*84.000.000*
Mr. Phan Nhan Thao	*Former Member of the Board of Directors*	*32.400.000*	*84.000.000*
Mr. Le Duy Duong	*Former Member of the Board of Directors*	*75.600.000*	-
Total		**816.000.000**	**554.000.000**

Full name of the Board of Supervisors (BOS)	Position	Remuneration according to the Resolution of the General Meeting of Shareholders	
		Current year	Previous year
Ms. Duong Thi Hong Hanh	*Head of BOS*	*108.000.000*	*84.000.000*
Mr. Bui Anh Thai	*Former Member of BOS*	*25.200.000*	*60.000.000*
Ms. Vu Thi Toan	*Member of BOS*	*84.000.000*	*60.000.000*
Ms. Do Lan Huong	*Member of BOS*	*58.800.000*	-
Total		**276.000.000**	**204.000.000**