VIETNAM SEA TRANSPORT
AND CHARTERING JOINT STOCK COMPANY
428 Nguyen Tat Thanh, Xom Chieu Ward, Ho Chi Minh City

TAX CODE : 0 3 0 0 4 4 8 7 0 9

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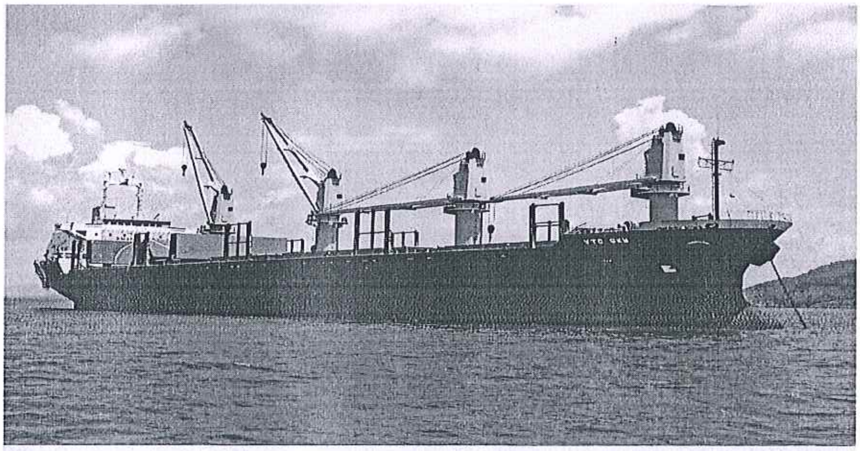
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE 2nd QUARTER OF 2026



Ho Chi Minh City, July 2026

VIETNAM SEA TRANSPORT AND CHARTERING JOINT STOCK COMPANY

(VITRANSCHART JSC)

Address: No. 428 Nguyen Tat Thanh, Xom Chieu Ward, HCM City

OCIALIST REPUBLIC OF VIETNAM

Independence-Freedom-Happiness

No : 189 / TCKT

Ho Chi Minh City, July 21, 2026

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CONSOLIDATED FINANCIAL STATEMENTS
For the 2nd Quarter of 2026

Recipients:

- *State Securities Commission*
- *Hanoi Stock Exchange*
- *State Enterprise Development Agency*
- *Hochiminh City Deparment of Finance*
- *Hochiminh City Statistics Office*
- *Chairman of directors*
- *Vietnam Maritime Corporation*
- *Board of Supervisors*
- *Board of General Directors*
- *Department of Planning and Investment*
- *Internal Control Department*
- *For archival purposes /Finance and Accounting Department*

M.S.D.N: 0300448709 - C.T.C.P
CÔNG TY CỔ PHẦN VẬN TẢI VÀ THUÊ TÀU BIỂN VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

KẾ TOÁN TRƯỞNG

Lê Kim Phượng

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Currency: VND

ASSETS	Code	Note	Closing Balance	Opening Balance
1	2	3	4	5
A CURRENT ASSETS	**100**		**263.984.743.991**	**139.523.040.160**
I Cash and cash equivalents	***110***	***1***	***34.643.558.474***	***31.350.023.978***
1 - Cash	111		34.643.558.474	31.350.023.978
II Short-term investments	***120***		-	-
III Short-term receivables	***130***		***166.489.391.457***	***53.250.253.135***
1 - Short-term trade receivables	131	3	9.846.570.112	12.369.799.926
2 - Short-term prepayments to suppliers	132	19	92.908.741.512	882.737.284
3 - Other short-term receivables	135	4	63.898.202.424	40.161.838.516
4 - Provision for short-term doubtful debts	136	20	(164.122.591)	(164.122.591)
IV Inventories	***140***		***50.073.767.250***	***39.008.289.354***
1 - Inventories	141	6	50.073.767.250	39.008.289.354
***V* Current Biological Assets**	**150**		-	-
VI Other short-term assets	***160***		***12.778.026.810***	***15.914.473.693***
1 - Short-term prepaid expenses	161	10	9.329.649.032	8.128.828.718
2 - Deductible VAT	162	21	3.446.767.510	7.304.000.757
3 - Taxes and other receivables from State budget	163	13	1.610.268	481.644.218
B NON-CURRENT ASSETS	**200**		**367.809.546.035**	**377.874.399.878**
I Long-term receivables	***210***		***23.533.457.729***	***23.441.422.019***
1 - Other long-term receivables	215	4	23.533.457.729	23.441.422.019
II Fixed assets	***220***		***320.618.421.896***	***350.481.458.372***
1 - Tangible fixed assets	221	8	320.618.421.896	350.481.458.372
- Historical costs	222		*1.196.119.786.111*	*1.532.462.609.766*
- Accumulated depreciation (*)	223		*(875.501.364.215)*	*(1.181.981.151.394)*
2 - Intangible fixed assets	227	9	-	-
- Historical costs	228		*7.580.995.096*	*7.580.995.096*
- Accumulated amortization (*)	229		*(7.580.995.096)*	*(7.580.995.096)*
III Non-current Biological Assets	***230***		-	-
IV Investment properties	***240***		-	-
V Long-term assets in progress	***250***		-	***1.691.645.553***
1 - Construction in progress	252	7	-	1.691.645.553
VI Long-term investments	***260***	***2***	***2.000.000.000***	***2.000.000.000***
1 - Investments in joint ventures and associates	262		-	-
2 - Equity investments in other entities	263		2.000.000.000	2.000.000.000

ASSETS	Code	Note	Closing Balance	Opening Balance
1	2	3	4	5
VII Other long-term assets	***270***		***21.657.666.410***	***259.873.934***
1 - Long-term prepaid expenses	271	10	21.657.666.410	259.873.934
TOTAL ASSETS (280=100+200)	**280**		**631.794.290.026**	**517.397.440.038**

CAPITAL	Code	Note	Closing Balance	Opening Balance
1	2	3	4	5
A LIABILITIES	**300**		**987.410.965.884**	**940.564.642.509**
I Current liabilities	***310***		***818.326.376.706***	***763.000.053.331***
1 - Short-term trade payables	311	12	23.278.128.864	18.331.594.191
2 - Short-term prepayments from customers	312	22	36.437.715.937	35.258.318.490
3 - Dividends and profits payable (*)	313		781.950.900	781.950.900
4 - Taxes and other payables to State budget	314	13	4.466.367.039	6.705.849.483
5 - Payables to employees	315		37.695.314.971	43.949.836.424
6 - Short-term accrued expenses	316	14	412.243.555.131	408.974.010.982
7 - Short-term deferred revenue	319	16	4.832.713.232	5.015.182.160
8 - Other short-term payments	320	15	31.840.293.674	31.188.253.403
9 - Short-term borrowings and finance lease liabilities	321	11	265.667.180.468	211.496.500.000
10 - Bonus and welfare fund	323	23	1.083.156.490	1.298.557.298
II Non-current liabilities	***330***		***169.084.589.178***	***177.564.589.178***
1 - Other long-term payables	338	15	33.404.589.178	33.404.589.178
2 - Long-term borrowings and finance lease liabilities	339	11	135.680.000.000	144.160.000.000
B OWNER'S EQUITY	**400**	**17**	**(355.616.675.858)**	**(423.167.202.471)**
I Owner's equity	***411***		***(355.616.675.858)***	***(423.167.202.471)***
1 - Contributed capital	411		689.993.370.000	689.993.370.000
- Ordinary shares with voting rights	411a		689.993.370.000	689.993.370.000
2 - Capital surplus	412		88.258.000	88.258.000
3 - Development investment funds	418		11.731.245.480	11.731.245.480
4 - Other reserves	419		4.840.727.077	4.840.727.077
5 - Retained earnings	420		(1.062.270.276.415)	(1.129.820.803.028)
- Retained earnings accumulated till the end of the previous year	420a		(1.074.456.837.221)	(1.376.815.492.433)
- Retained earnings of the current period	420b		12.186.560.806	246.994.689.405
TOTAL CAPITAL (440=300+400)	**440**		**631.794.290.026**	**517.397.440.038**

(*) Line items with figures adjusted in accordance with the guidance of Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance

Approved on 14 July 2026

Preparer, Chief Accountant	Deputy Financial Director	Legal Representative
Le Kim Phuong	Mai Thi Thu Van	Trinh Huu Luong

M.S.D.N: 0301... CÔNG TY CỔ PHẦN VẬN TẢI VÀ THUÊ TÀU BIỂN VIỆT NAM THÀNH PHỐ HỒ CHÍ MINH

INTERIM CONSOLIDATED STATEMENT OF INCOME

(Full form)

For the 2nd Quarter of 2026

Currency: VND

	ITEMS	Code	Note	Quarter 2nd		Accumulated	
				Current year	Previous year	Current year	Previous year
1 -	Revenue from sales of goods and rendering of services	01	24	154.453.301.927	122.519.983.054	295.566.808.653	242.092.822.450
2 -	Revenue deductions	02		-	-	-	-
3 -	Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10	25	154.453.301.927	122.519.983.054	295.566.808.653	242.092.822.450
4 -	Cost of goods sold	11	26	126.209.508.302	106.652.963.207	241.194.172.470	211.488.560.163
5 -	Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		28.243.793.625	15.867.019.847	54.372.636.183	30.604.262.287
6 -	Gain/loss from disposal of investment properties	21		-	-	-	-
7 -	Financial income	22	27	2.381.736.977	1.395.440.533	3.293.073.432	3.550.386.076
8 -	Financial expense	23	28	3.101.426.970	6.279.756.125	11.880.129.742	12.731.895.195
	In which: Borrowing costs	*24*		*2.928.213.699*	*5.749.125.019*	*11.230.631.880*	*11.749.189.456*
9 -	Selling expenses	25	29	2.427.817.182	1.320.172.912	4.452.748.589	2.494.076.278
10 -	General and administrative expense	26	30	9.556.014.084	9.877.966.655	15.278.611.735	19.424.616.994
11 -	Share of joint ventures and associates' profit or loss	24		-	-	-	-
12 -	Net profit from operating activities (30 = 20+21 + (22-23) - (25+26))	30		15.540.272.366	(215.435.312)	26.054.219.549	(495.940.104)
13 -	Other income	31	31	59.507.877	135.096.120	65.461.455.329	54.683.959.115
14 -	Other expense	32	32	48.374.398	(3.282.061.678)	4.606.029.938	2.709.455.620
15 -	Other profit (40 = 31 - 32)	40		11.133.479	3.417.157.798	60.855.425.391	51.974.503.495
16 -	Total net profit before tax (50 = 30 + 40)	50		15.551.405.845	3.201.722.486	86.909.644.940	51.478.563.391
17 -	Current corporate income tax expenses	51	34	3.364.845.039	756.257.520	18.596.554.142	1.572.082.657
18 -	Deferred corporate income tax expenses	52		-	-	-	-
19 -	Profit after corporate income tax (60 = 50 - 51 - 52)	60		12.186.560.806	2.445.464.966	68.313.090.798	49.906.480.734
20 -	Profit after tax attributable to owners of the parent	61		12.186.560.806	2.445.464.966	68.313.090.798	49.906.480.734
21 -	Profit after tax attributable to non-controlling interest	62		-	-	-	-
22 -	Basic earnings per share	70	35	177	35	990	723
23 -	Diluted earnings per share	71		-	-	-	-

Approved on 14 July 2026

M.S.D.N: 0300448709
CÔNG TY CỔ PHẦN VẬN TẢI VÀ THUÊ TÀU BIỂN VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

Preparer, Chief Accountant	Deputy Financial Director	Legal Representative
Le Kim Phuong	Mai Thi Thu Van	Trinh Huu Luong

VIETNAM SEA TRANSPORT AND CHARTERING JOINT STOCK COMPANY
(VITRANSCHART JSC)
Address: No. 428 Nguyen Tat Thanh, Xom Chieu Ward, HCM City
Consolidated Financial Statements for the 2nd Quarter of 2026

Form B 01a - DN/HN
(Issued under Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
(Indirect method)
For the 2nd Quarter of 2026

Currency: VND

	ITEM	Code	Note	Accumulated from 01/01 to 30/06	
				Current year	Previous year
	1	2	3	4	5
I	**CASH FLOWS FROM OPERATING ACTIVITIES**				
1	*Profit before tax*	*01*		*86.909.644.940*	*51.478.563.391*
2	*Adjustments for*				
	- Depreciation and amortization of fixed assets and investment properties	02		29.863.036.476	27.860.237.651
	- Exchange gains/losses from retranslation of monetary items denominated in foreign currency	04		-76.104.400	-43.163.788
	- Gains/losses from investment	05		-67.324.289.890	-1.505.245.121
	- Borrowing costs	06		11.230.631.880	11.749.189.456
	- Other adjustments	07		448.741.772	-54.022.996.823
3	*Operating profit before changes in working capital*	*08*		*61.051.660.778*	35.516.584.766
	- Increase or decrease in receivables	09		-108.979.141.016	-118.701.834.736
	- Increase or decrease in inventories	10		-11.065.477.896	-2.341.307.017
	- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)	11		-1.425.029.740	29.318.804.881
	- Increase or decrease in prepaid expenses	12		-2.748.854.897	575.599.536
	- Interest paid	14		-6.371.048.262	-6.204.732.289
	- Corporate income tax paid	15		-21.066.281.581	-806.787.943
	- Other receipts from operating activities	16		-	-
	- Other payments on operating activities	17		-977.964.993	-1.084.513.845
	Net cash flows from operating activities	***20***		***-91.582.137.607***	***-63.728.186.647***
II	**CASH FLOWS FROM INVESTING ACTIVITIES**				
1	Purchase or construction of fixed assets and other long-term assets	21		-18.158.112.340	-67.659.539.907
2	Proceeds from disposals of fixed assets and other long-term assets	22		65.400.037.189	21.818.182
3	Loans and purchase of debt instruments from other entities	23		-	-11.000.000.000
4	Interest and dividend received	27		1.924.252.701	2.180.944.749
	Net cash flows from investing activities	***30***		***49.166.177.550***	***-76.456.776.976***
III	**CASH FLOWS FROM FINANCING ACTIVITIES**				
1	Proceeds from borrowings	33		92.814.806.493	184.207.489.257
2	Repayment of principal	34		-47.124.126.025	-42.124.049.025
	Net cash flows from financing activities	***40***		***45.690.680.468***	***142.083.440.232***
	Net cash flows in the period (50 = 20+30+40)	**50**		**3.274.720.411**	**1.898.476.609**
	Cash and cash equivalents at the beginning of the period	**60**		**31.350.023.978**	**32.588.671.927**
	Effect of exchange rate fluctuations	61		18.814.085	96.443.385
	Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**		**34.643.558.474**	**34.583.591.921**

Approved on 14 July 2026

Preparer, Chief Accountant	Deputy Financial Director	Legal Representative
Le Kim Phuong	Mai Thi Thu Van	Trinh Huu Luong

M.S.D.N: 0300448709 - CÔNG TY CỔ PHẦN VẬN TẢI VÀ THUÊ TÀU BIỂN VIỆT NAM - THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

I. GENERAL INFORMATION OF THE COMPANY

1.1 Form of ownership

Vietnam Sea Transport and Chartering Joint Stock Company ("the Company") was converted from a State-owned enterprise to a joint stock company according to Decision No.2137/QĐ-BGTVT dated July 11, 2007 of The Ministry of Transport. The Company operates under the Business registration certificate No. 4103008926 issued by the Department of Planning and Investment of Ho Chi Minh city for the first time on December 31, 2007 and amended for the 18th time on September 22, 2025, with the tax code 0300448709.

English business name	: VIETNAM SEA TRANSPORT AND CHARTERING JOINT STOCK COMPANY
Abbreviated name	: VITRANSCHART JSC
Share Capital	: 689.993.370.000

(Six hundred eight-nine billion, nine hundred ninety-three million, three hundred seventy thousand VND)

Head office

Address	:	No. 428 Nguyen Tat Thanh, Xom Chieu Ward, Ho Chi Minh City, Vietnam
Telephone	:	028 39 404 271/125
Fax	:	028 39 404 711
Website	:	http://www.vitranschart.com.vn
Email	:	vtc-hcm@vitranschart.com.vn

The Company's shares have been listed and traded on the Hanoi Stock Exchange (Upcom) under the ticker symbol VST.

1.2 Operating fields:

- Commerce. Service.

1.3 Business activities:

- Sea and coastal freight water transport. Details: Sea Transportation Services;
- Inland Water Transport;
- Road Freight Transport;
- Warehouse and storage of cargoes. Details: Warehouse and storage of cargoes in Bonded Warehouses;
- Cargo Handling. Details: Road Freight Handling;
- Other Support Activities Related to Transport. Details: Ship Supply Services. Freight Forwarding Services. International Multimodal Transport Operations. Logistics Services. Customs Brokerage Services. Warehouse and Container Leasing. Ship Agency Services. Ship Brokerage. Cargo Weighing Services Related to Transport;
- Labor Supply and Management. Details: Labor Exporting
- Repair and Maintenance of Transport Equipment (except automobiles, motorcycles and other motor vehicles). Details: Ship Repair Services;

- Wholesale of other machinery and equipment. Details: Buying and Selling of Maritime Transport Equipment, Spare Parts, Materials, Chemicals, and Paints for Ship Repair and Maintenance;
- Wholesale of construction materials and other installation supplies. Details: Buying and Selling of Construction Materials.
- Wholesale of solid, liquid and gaseous fuels and related products. Details: Oil and Gas Distribution Agency;
- Trading of own or rented property and land use rights. Details: Real Estate Operations.
- Wholesale of agricultural raw materials (except wood, bamboo) and live animals (not conducted at the head office).

1.4 Normal operating cycle:

The normal operating cycle of the Compant is from 15 days to 6 months.

1.5 Effects of the Company's operation during the year on the Interim Financial Statements:

- The dry bulk shipping market in June witnessed a distinct divergence across its segments. The overall BDI faced downward pressure, declining by 6% month-on-month due to an unexpected slump in the large Capesize segment, driven by a shortage of iron ore cargoes. Meanwhile, the smaller Handysize segment maintained stable growth momentum (up 5%), fueled by a global shortage of small-tonnage vessels, recovering demand for mineral and coal transportation, and supply-demand imbalances in key regions such as the US Gulf (USG) and the South Atlantic
- In Q2/2026, Hai Dang SMC took delivery of and officially put the vessel HD Glory into operation

1.6 List and address of Branches:

Name of Company	*Information about Branch*
1. *Branch of Vietnam Sea Transport and Chartering Joint Stock Company - VietGreen E-Logistics and Maritime Information Technology Center (VietGreen Center)*	*Address: No. 428 Nguyen Tat Thanh, Xom Chieu Ward, Ho Chi Minh City* *Tax code: 0300448709-003*

List and address of Subsidiaries:

Name of Company	**Investment Capital (VND)**	*Proportion of*	*Information about Subsidiaries*
1. *SCC Crew Manning Company Limited (SCCM)*	*5.000.000.000*	100%	*No. 36 Nguyen Thi Minh Khai Street, Sai Gon Ward, Ho Chi Minh City* *Tax code: 0315174176*
2. *Hai Dang Ship Management Company Limited (Hai Dang SMC)*	*60.000.000.000*	100%	*No. 428 Nguyen Tat Thanh, Xom Chieu Ward, Ho Chi Minh City* *Tax code: 0316801824*

1.7 Number of employees at the end of the period

The total number of employees of the Company as at 30 June 2026 was 738 (as at 1 January 2026: 697)

1.8 Comparative figures

Comparative figures are the figures from the consolidated financial statements for the fiscal year ended 31 December 2025, which were audited by AASC Auditing Firm Company Limited

1.9 The Board of Management commits that the Company complies with the Government's Decree No. 155/2020/ND-CP dated 31 December 2020 detailing the implementation of a number of articles of the Law on Securities. Furthermore, the Company has not violated any information disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the Securities Market, and Circular No. 68/2024/TT-BTC dated 18 September 2024 of the Ministry of Finance amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC.

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

2.1 Accounting Period:

The accounting period is from 1 January to 31 December 2026.

2.2 Currency used in accounting:

The currency used in accounting records is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

3.1 Accounting System:

The Company applies the Vietnamese Corporate Accounting System in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance and Circular No. 202/2014/TT-BTC guiding the methods for the preparation and presentation of Consolidated Financial Statements.

3.2 Statement of Compliance with Accounting Standards and Systems:

The Company has applied Vietnamese Accounting Standards and the guiding documents on these standards issued by the State. The consolidated financial statements have been prepared and presented in accordance with the provisions of each standard, the circulars guiding the implementation of such standards, and the prevailing accounting systems currently in effect.

IV. SIGNIFICANT ACCOUNTING POLICIES

4.1 Principles and methods of foreign currency translation:

- The Company complies with the guidance provided in Circular No. 99/2025/TT-BTC dated 27 October 2025. During the fiscal year, transactions in foreign currencies are translated into Vietnam Dong using the approximate exchange rate, as this rate does not differ by more than 1% from the average transfer exchange rate.
- Actual exchange rates for the revaluation of monetary items denominated in foreign currencies at the reporting date are determined as follows: The Company uses the average transfer exchange rate of commercial banks where the Company frequently conducts transactions to revalue monetary items denominated in foreign currencies.
- All actual foreign exchange differences arising during the year and differences resulting from the revaluation of monetary items denominated in foreign currencies at the reporting date are recognized in the consolidated statement of profit or loss for the fiscal year.
- Exchange rates used for revaluation of foreign currency balances as at 30 June 2026:

USD: 26.300 VNĐ

4.2 Accounting Estimates:

The preparation of the consolidated financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations regarding the preparation and presentation of consolidated financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the disclosure of contingent liabilities and assets at the reporting date, as well as the reported amounts of revenues and expenses during the accounting period.

Significant estimates and assumptions in the interim consolidated financial statements include:
+ Provision for doubtful debts;
+ Provision for decline in value of inventories;
+ Provisions for payables;
+ Estimated allocation of prepaid expenses;
+ Accrued expenses for major repairs of fixed assets;
+ Estimated useful lives of fixed assets;
+ Classification and provision for financial investments;
+ Current corporate income tax estimates.

These estimates and assumptions are regularly evaluated based on technical conditions, operational plans, professional reports, etc., and other factors, including future assumptions that have a material impact on the Company's reports and are assessed as reasonable by the Board of Management.

4.3 Cash and Cash Equivalents:

Cash comprises cash on hand and demand deposits at banks.

Principles for determining cash equivalents: Cash equivalents are short-term investments with a maturity of not more than 3 months from the date of acquisition that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value at the reporting date.

4.4 Principles for recognition of financial investments:

Investments in subsidiaries, associates, and capital contributions to joint ventures: These are recognized at cost from the date of capital contribution or the date of acquisition of shares/bonds.

Short-term and long-term securities investments: At the reporting date, securities investments are classified as follows:

- hose with a recovery or maturity period of not more than 3 months from the date of acquisition are considered "cash equivalents".
- Those with a recovery period of under 1 year or within one normal operating cycle are classified as current assets.
- Those with a recovery period of over 1 year or more than one normal operating cycle are classified as non-current assets.

Other short-term and long-term investments:

- Those with a recovery or maturity period of not more than 3 months from the date of acquisition are considered "cash equivalents".
- Those with a recovery period of under 1 year or within one normal operating cycle are classified as current assets.
- Those with a recovery period of over 1 year or more than one normal operating cycle are classified as non-current assets.

Method for making provision for impairment of short-term and long-term investments: Provisions for impairment of short-term and long-term investments are made in accordance with the guidance of Circular No. 48/2019/TT-BTC dated 08 August 2019 and Circular No. 24/2022/TT-BTC dated 07 April 2022 issued by the Ministry of Finance.

Disposal of investments: The difference between the net disposal proceeds and the carrying amount is recognized in income or expenses for the period.

4.5 Principles for recognition of trade receivables and other receivables:

Trade receivables, prepayments to suppliers, intra-group receivables, and other receivables at the reporting date are classified as follows:

Those with a recovery or settlement period of under 1 year (or within one normal operating cycle) are classified as current assets.

Those with a recovery or settlement period of over 1 year (or more than one normal operating cycle) are classified as non-current assets.

Provision for doubtful debts: The provision for doubtful debts represents the estimated loss in value of receivables that are expected not to be settled by customers at the reporting date.

The rates for making provision for doubtful debts follow the guidance in Circular No. 48/2019/TT-BTC dated 08 August 2019 and Circular No. 24/2022/TT-BTC dated 07 April 2022 issued by the Ministry of Finance. Specifically:

+ 30% of the value for receivables overdue from over 6 months to under 1 year.

+ 50% of the value for receivables overdue from 1 year to under 2 years.

+ 70% of the value for receivables overdue from 2 years to under 3 years.

+ 100% of the value for receivables overdue for 3 years or more.

4.6 Accounting policies for inventories:

Principles for valuation of inventories:

- Inventories are stated at cost. In case the net realizable value is lower than cost, inventories are measured at net realizable value. Inventory cost includes purchase costs, conversion costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition.
- The cost of purchased inventories comprises the purchase price, non-refundable taxes, transportation, handling, storage during the acquisition process, and other costs directly related to the purchase of inventories.
- The cost of self-produced inventories comprises direct materials costs, direct labor costs, and fixed and variable manufacturing overheads incurred in converting materials into finished goods.

Costs excluded from the cost of inventories

- Trade discounts and rebates due to purchased goods being of improper specifications or quality.
- Direct materials, labor, and other production and business costs incurred above normal levels.
- Storage costs of inventories, except for those necessary for the subsequent production process and storage costs incurred during the purchase of goods.
- Selling expenses.
- General and administrative expenses.

Method for determination of inventory value at the end of the period
Inventory value at the end of the period is determined using the weighted average method.

Accounting method for inventories: The Company applies the perpetual inventory system for inventory

Provision for decline in value of inventories

- As at 31 March 2026, the Company has not made any provision for the decline in value of inventories.
- The provision for inventory losses, if any, is calculated and recognized as follows:

Provision for decline in value of inventories is recognized at the end of the period for the excess of the cost of inventories over their net realizable value. The provision for inventories is made in accordance with the guidance of Circular No. 48/2019/TT-BTC dated 08 August 2019 and Circular No. 24/2022/TT-BTC dated 07 April 2022 issued by the Ministry of Finance.

4.7 Principles for recognition of fixed assets and depreciation:

Principles for recognition of fixed assets (tangible, intangible, and finance leases):

Fixed assets are initially recognized at cost. During use, fixed assets are stated at cost, accumulated depreciation, and net book value. The cost of a fixed asset comprises its purchase price, transportation, installation and testing costs, import duties (if any), and any other costs directly attributable to bringing the asset to a ready-for-use state.

Depreciation and amortization methods for fixed assets (tangible and intangible):

Depreciation is provided on a straight-line basis. The depreciation periods are calculated in accordance with the regulations of Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance. Accordingly, the estimated useful lives are as follows:Depreciation is provided on a straight-line basis. The depreciation periods are calculated in accordance with the regulations of Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance. Accordingly, the estimated useful lives are as follows:

- Buildings and structures:	10 - 50 years
- Machinery and equipment:	03 - 12 years
- Means of transportation:	06 - 20 years
- Office equipment:	03 - 08 years

Depreciation of the vessel fleet: The Company recognizes 100% of the basic depreciation costs for the vessel fleet in compliance with Circular No. 45/2013/TT-BTC dated 25 April 2013 and Circular No. 30/2025/TT-BTC dated 30 May 2025.

* Gains or losses on the disposal or sale of fixed assets are recognized as an income or expense in the period in which the transaction occurs.

4.8 Principles for recognition of prepaid expenses

Expenditures incurred related to the results of production and business activities of multiple accounting periods are recorded as prepaid expenses to be gradually allocated to the results of business activities in subsequent periods.

The calculation and allocation of long-term prepaid expenses into the production and business costs of each accounting period are based on the nature and extent of each type of expense to select an appropriate allocation method and criteria.

The Company's prepaid expenses include:

Tools and supplies: These include assets held by the Company for use in normal business operations with a cost of less than VND 30 million per unit, and therefore do not qualify for recognition as fixed assets under current regulations. The cost of tools and supplies is allocated on a straight-line basis over a period of 01 to 36 months;Tools and supplies: These include assets held by the Company for use in normal business operations with a cost of less than VND 30 million per unit, and therefore do not qualify for recognition as fixed assets under current regulations. The cost of tools and supplies is allocated on a straight-line basis over a period of 01 to 36 months;

Major repair costs of vessels: The Company's major repair costs for vessels are allocated on a straight-line basis over a period based on technical conditions, operational plans, professional reports, and other relevant factors;

Other prepaid expenses: These are recognized at cost and allocated on a straight-line basis over their useful lives ranging from 01 to 36 months.

4.9 Recognition of trade payables and other payables

Trade payables, intra-group payables, other payables, and loans at the reporting date are classified as follows:

+ Those with a settlement period of under 1 year or within one normal operating cycle are classified as current liabilities.
+ Those with a settlement period of over 1 year or more than one normal operating cycle are classified as non-current liabilities.

Assets awaiting resolution (assets shortage awaiting resolution) are classified as current liabilities.

4.10 Recognition of accrued expenses, major repair provisions, and product warranty expenses:

- Accrued expenses are those that have not yet actually been incurred but are pre-recorded into production and business costs during the period. This ensures that when the actual expenses arise, they do not cause sudden fluctuations in production and business costs, while maintaining the matching principle between revenue and expenses.

  When these expenses are actually incurred, any difference between the actual amount and the accrued amount is recorded as an increase or decrease to the corresponding expenses.

- For specialized fixed assets with cyclical repair requirements, the major repair costs for these assets are accrued based on estimates or plans and are charged to production and business costs.

4.11 Recognition of unearned revenue:

Unearned revenue includes payments received in advance, such as amounts paid by customers for one or more fiscal years regarding vessel charters and transportation services.

Unearned revenue is recognized as revenue from sales and rendering of services based on the amount determined in accordance with each fiscal year.

4.12 Principles for recognition and capitalization of borrowing costs:

Borrowing costs directly attributable to the investment, construction, or production of qualifying assets are included in the cost of those assets (capitalized). These costs include interest on loans, amortization of discounts or premiums related to bond issuances, and auxiliary costs incurred in connection with the arrangement of borrowings.

The capitalization of borrowing costs is suspended during extended periods in which the investment, construction, or production of qualifying assets is interrupted, unless such interruption is necessary.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete. Borrowing costs incurred thereafter are recognized as production and business expenses in the period in which they arise

Income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

The amount of borrowing costs capitalized during a period shall not exceed the total borrowing costs incurred during that period. The interest and amortization of discounts or premiums capitalized in each period shall not exceed the actual interest incurred and the actual amortization of discounts or premiums in that period.

4.13 Principles for recognition and capitalization of other expenses:

Prepaid expenses: Prepaid expenses that are only related to the production and business costs of the current fiscal year are recognized as short-term prepaid expenses. The following expenses incurred during the fiscal year are recorded as long-term prepaid expenses to be gradually allocated to the results of business activities:

+ Tools and supplies issued for use with significant value;
+ Major repair costs of fixed assets that are too large to be recognized at once.

Other expenses: Expenses incurred during the period outside of the main production and business activities are recognized as other expenses.

Allocation method for prepaid expenses: Short-term prepaid expenses are allocated within 1 year; long-term prepaid expenses are allocated over a period of 2 to 3 years.

4.14 Principles for recognition of owner's equity:

Principles for recognition of owner's contributed capital, share premium, and other owner's capital: Owner's equity is recognized based on the actual contributed capital. Shareholders' contributed capital includes the contribution at par value and the amount in excess of par value, which is recorded as share premium.

Principles for recognition of undistributed post-tax profits: Undistributed post-tax profits are recognized from the results of the enterprise's production and business activities during the period after deducting the current year's corporate income tax expenses and adjustments resulting from the retrospective application of changes in accounting policies and the retrospective restatement of material errors from previous years.

Principles for recognition of investment and development fund and other funds: These funds are appropriated in accordance with the resolutions of the Annual General Meeting of Shareholders.

4.15 Principles and methods for revenue recognition:

Revenue from sales of goods:

Revenue from the sale of goods is recognized when all the following conditions are satisfied:

+ Significant risks and rewards associated with the ownership of the products or goods have been transferred to the buyer;
+ The company no longer holds the right to manage the goods as the owner or retains control over the goods;
+ Revenue can be measured with reasonable certainty;
+ The company has received or will receive economic benefits from the sale transaction;
+ The costs associated with the sale transaction can be determined; and
+ The portion of service provision completed is determined using the percentage of completion method.

Revenue from rendering of services;

Revenue from the rendering of services is recognized when the outcome of the transaction can be measured reliably. In cases where the service provision involves multiple periods, revenue is recognized in each period based on the results of the work completed as at the balance sheet date of that period. The outcome of a service provision transaction is determined when all the following conditions are satisfied:

+ Revenue can be measured with reasonable certainty;
+ It is probable that economic benefits will be obtained from the service provision transaction;
+ The stage of completion as at the balance sheet date can be determined; and
+ The costs incurred for the transaction and the costs to complete the service provision transaction can be

Financial income:

Financial income arising from interest, royalties, dividends, shared profits, and other financial income is recognized when both of the following conditions are satisfied:

+ It is probable that economic benefits will be obtained from the transaction; and
+ Revenue can be measured with reasonable certainty.

4.16 Principles for recognition of cost of sales and services rendered

Cost of sales and services rendered include the total costs incurred for finished goods, merchandise, and materials sold, as well as services provided to customers during the year. These costs are recognized in accordance with the revenue generated during the year and ensure compliance with the prudence principle. Cases such as inventory losses exceeding norms, abnormal production costs, labor costs, and fixed manufacturing overheads not allocated to the value of inventories, provision for decline in value of inventories, and inventory losses after deducting the responsibility of relevant groups or individuals, are recognized fully and timely into the cost of sales during the year, even if the products or goods have not yet been identified as consumed.

4.17 Principles and methods for recognition of current corporate income tax expenses:

- The Company applies a corporate income tax rate of 20% on taxable income.

  Corporate income tax expenses during the period include current corporate income tax expenses and deferred income tax.

+ Current income tax is the amount of tax calculated based on the taxable income for the period using the tax rates enacted at the reporting date. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting bases, as well as adjustments for non-taxable income or non-deductible expenses.

+ Deferred income tax is the amount of corporate income tax payable or recoverable due to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are only recognized when it is probable that future taxable profits will be available against which these deductible temporary differences can be utilized.

+ The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of that deferred income tax asset to be utilized.

+ Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates that have been enacted at the balance sheet date. Deferred income tax is recognized in the income statement, except when it relates to items recognized directly in owner's equity, in which case the income tax is also recognized directly in owner's equity.

- Deferred income tax is classified as a non-current liability.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE FINACIAL POSITION

1 Cash and cash equivalents

		Ending Balance VND	Beginning Balance VND
-	Cash on hand	105.103.737	38.762.000
+	*Vietnam Dong*	105.103.737	38.762.000
-	Demand deposits (*)	34.538.454.737	31.311.261.978
+	Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch (MSB HCM)	*32.104.827.442*	*24.950.334.347*
+	Other banks	2.433.627.295	6.360.927.631
	Total	**34.643.558.474**	**31.350.023.978**

(*) Includes unpaid June 2026 wages and other amounts payable to employees.

2 Financial investments

Appendix No. 1

3 Trade Receivables

		Ending Balance VND	Provision VND	Beginning Balance VND	Provision VND
	Short-term Trade Receivables				
-	Langara Logistics Ltd.	-	-	2.754.155.014	-
-	Evergreen Marine Corporation	1.424.030.783	-	1.026.122.118	-
-	Daiichi Chuo Naiko Kaisha	1.013.831.824	-	1.611.992.039	-
-	Lauritzen Bulkers Singapore Pte. Ltd	-	-	5.368.614.940	-
-	First marine service co., ltd	14.421.570	-	-	-
-	Dava Pte., Ltd	6.313.639.596	-	-	-
-	Other customers	1.080.646.339	(164.122.591)	1.608.915.815	(164.122.591)
	Total	**9.846.570.112**	- **164.122.591**	**12.369.799.926**	- **164.122.591**

4 Other Receivables

a Details by nature

	Ending Balance	VND	Beginning Balance	VND
	Value	Provision	Value	Provision
Short-term				
+ Other Receivables	3.513.790.477	-	1.764.223.602	-
+ Advances	5.367.911.947	-	5.881.114.914	-
+ Deposits	55.016.500.000	-	32.516.500.000	-
Total	**63.898.202.424**	**-**	**40.161.838.516**	**-**

b Details by entity

	Ending Balance	VND	Beginning Balance	VND
	Value	Provision	Value	Provision
Short-term				
+ Orient Commercial Joint Stock Bank - Thu Duc Branch (*)	55.000.000.000	-	19.500.000.000	-
+ Vietnam Bank for Agriculture and Rural Development - Branch 8	-	-	13.000.000.000	-
+ Other entities	8.898.202.424	-	7.661.838.516	-
Cộng	**63.898.202.424**	**-**	**40.161.838.516**	**-**

(*) Term deposit contracts have been blocked by Orient Commercial Joint Stock Bank - Thu Duc Branch to secure 02 working capital loans at Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch and Vietnam Bank for Agriculture and Rural Development - Branch 8.

Long-term

a Details by nature				
+ Long-term Deposits	23.533.457.729	-	23.441.422.019	-
Total	**23.533.457.729**	**-**	**23.441.422.019**	**-**

b Details by entity

	Ending Balance	VND	Beginning Balance	VND
	Value	Provision	Value	Provision
+ Trung Thuy Lancaster Company Limited (*)	19.192.871.849	-	19.192.871.849	-
+ Other receivables	4.340.585.880	-	4.248.550.170	-
Cộng	**23.533.457.729**	-	**23.441.422.019**	-

(*) Deposit for the implementation of Investment Cooperation Contract No. 01/2015/HĐ-TTL dated 24 July 2015 with Trung Thuy Lancaster Company Limited. This contract established a new legal entity, Lancaster Tan Thuan Company Limited, to develop a mixed-use residential and commercial project in Zone II, No. 428 Nguyen Tat Thanh, Xom Chieu Ward, Ho Chi Minh City. This deposit is currently blocked by Vietnam Export Import Commercial Joint Stock Bank (Eximbank).

5 Bad Debts *Appendix No. 2*

6 Inventories

	Ending Balance	VND	Beginning Balance	VND
	Original cost	Provision	Original cost	Provision
+ Raw materials	47.629.511.028	-	36.192.081.632	-
+ Tools, supplies	2.444.256.222	-	2.816.207.722	-
Total	**50.073.767.250**	-	**39.008.289.354**	-

7 Long-term Unfinished Assets

	Ending Balance	VND	Beginning Balance	VND
	Original cost	Recoverable value	Original cost	Recoverable value
+ Construction in progress				
- Major repairs of fixed assets (Hai Dang SMC)	-	-	1.691.645.553	1.691.645.553
Total	-	-	**1.691.645.553**	**1.691.645.553**

8 Tangible Fixed Assets *Appendix No. 3*

9 Intangible Fixed Assets *Appendix No. 4*

10 Prepaid Expenses

		Ending Balance VND	Beginning Balance VND
+	Short-term prepaid expenses		
-	*Dispatched tools and supplies*	-	*4.500.000*
-	*Insurance Premiums*	*2.812.129.293*	*3.373.953.224*
-	*Others short-term prepaid expense*	*6.517.519.739*	*4.750.375.494*
	Total	**9.329.649.032**	**8.128.828.718**

\+ Long-term prepaid expense

		Ending Balance VND	Beginning Balance VND
-	Expenses for asset repair	17.054.017.344	-
-	Dispatched tools and supplies	125.930.786	189.156.906
-	Unallocated long-term prepaid expenses	4.477.718.280	70.717.028
	Total	**21.657.666.410**	**259.873.934**

11 Borrowings And Finance Lease Liabilities *Appendix No. 5*

12 Trade Payables *Appendix No. 6*

13 Tax And Other Payables To The State Budget *Appendix No. 7*

14 Accured Expenses

		Ending Balance VND	Beginning Balance VND
a	Short-term:		
-	Accrued interest expenses	392.641.634.714	387.258.403.520
-	Other accrued expenses	19.601.920.417	21.715.607.462
	Meal Allowances for crew members	*2.407.549.464*	*3.214.499.630*
	Major repair costs of fixed assets	*14.755.964.430*	*15.873.659.000*
	Other accrued expenses	*2.438.406.523*	*2.627.448.832*
	Total	**412.243.555.131**	**408.974.010.982**

15 Other Payables

		Ending Balance VND	Beginning Balance VND
a	Short-term:		
-	Trade union fund	3.609.327.390	3.483.817.604
-	Social insurance, Health insurance, Unemployment insurance	1.694.052.525	1.213.933.551
-	Trung Thuy Lancaster Company Limited	19.341.996.963	19.341.996.963
-	Other Payables	7.194.916.796	7.148.505.285
	Total	**31.840.293.674**	**31.188.253.403**
b	Long-term:		
-	Other Long-term Payables	33.404.589.178	33.404.589.178
+	*BachDang Shipbuilding Company Limited Phonenix Ship*	*8.404.589.178*	*8.404.589.178*
+	*Advance profit Lancaster Tan Thuan Company*	*25.000.000.000*	*25.000.000.000*
	Total	**33.404.589.178**	**33.404.589.178**

16 Unearned Revenue

		Ending Balance VND	Beginning Balance VND
a	Short-term		
-	Head Office	1.568.065.574	2.707.019.479
-	Hai Dang SMC	3.264.647.658	2.308.162.681
	Total	**4.832.713.232**	**5.015.182.160**

(*) This mainly represents unearned revenue received in advance from Deadong Shipping Co., Ltd; Dava Pte Ltd, Singapore; Meridian Shipping Co., Ltd; and Mya Swiss for the provision of maritime transportation services.

17 Owner's Equity

		Ending Balance VND	Beginning Balance VND
a.	Statements of fluctuations in owner's equity		*Appendix No. 78*

b. Details of owner's invested capital

		Ending Balance VND	Beginning Balance VND
-	Vietnam Maritime Corporation - Joint Stock Company	298.880.000.000	298.880.000.000
-	Other shareholders	391.113.370.000	391.113.370.000
	Total	**689.993.370.000**	**689.993.370.000**

c. Capital transactions with owners and distribution of dividends and profits

		VND
-	Owner's contributed capital	
+	*At the beginning of period*	*689.993.370.000*
+	*At the ending of period*	*689.993.370.000*

d. Share

		Ending Balance VND	Beginning Balance VND
-	Quantity of authorized issuing shares	68.999.337	68.999.337
-	Quantity of issued shares and full capital contribution	68.999.337	68.999.337
+	*Common shares*	*68.999.337*	*68.999.337*
-	Quantity of outstanding shares in circulation	68.999.337	68.999.337
+	*Common shares*	*68.999.337*	*68.999.337*
*	Par value per share (VND)	10.000	10.000

e. Company's funds

		Ending Balance VND	Beginning Balance VND
-	Investment and development fund	11.731.245.480	11.731.245.480
-	Other funds belonging to owners' equity	4.840.727.077	4.840.727.077
	Total	**16.571.972.557**	**16.571.972.557**

18 Off Statement of Financial Position Items

		Ending Balance VND	Beginning Balance VND
-	Doubtful debts written-off	17.714.224.262	17.714.224.262
-	Foreign currencies:		
+	*US Dollar (USD)*	*1.173.900,73*	*1.057.040,94*
	In which: SCCM, Hai Dang SMC	*891.432,34*	*778.841,44*

19 Prepayments to Suppliers

		Ending Balance VND	Beginning Balance VND
	Short-term		
-	Prepayments to Foreign Suppliers	92.535.727.290	-
+	Aquamarina Shipholding Ventures S.A	52.683.600.000	-
+	Frontline Shipping And Trading Group S.A	39.264.500.000	-
+	Other entities	587.627.290	-
-	Prepayments to Domestic Suppliers	373.014.222	882.737.284
	Total	**92.908.741.512**	**882.737.284**

20 Provision for Devaluation of Asset

	Ending Balance VND	Beginning Balance VND
- Provision for Short-term Doubtful Receivables (*)	164.122.591	164.122.591
Total	**164.122.591**	**164.122.591**

21 Deductible input VAT

	Ending Balance VND	Beginning Balance VND
- Deductible input VAT of goods and services	3.446.767.510	7.304.000.757
Total	**3.446.767.510**	**7.304.000.757**

22 Prepayments from Customers

	Ending Balance VND	Beginning Balance VND
Short-term		
- Short-term prepayments from foreign customers	36.437.715.937	24.608.318.490
+ Lauritzen Bulkers Singapore Pte. Ltd	12.995.579.912	5.372.981.503
+ Mya Swiss Maritime	4.217.899.805	-
+ Meridian Shipping Co.,Ltd	2.396.122.098	2.396.122.098
+ Dava Pte Ltd, Singapore	6.328.677.824	6.328.677.824
+ Daedong Shipping Co., Ltd	10.499.436.298	10.499.436.298
+ Other entities	-	11.100.767
- Short-term prepayments from domestic customers	-	10.650.000.000
Total	**36.437.715.937**	**35.258.318.490**

23 Bonus and Welfare Fund

	Beginning Balance of current year VND	Increase VND	Decrease VND	Ending Balance of current period VND
- Bonus Fund	956.060.641	-	133.450.151	822.610.490
- Welfare Fund	342.496.657	68.937.073	150.887.730	260.546.000
Total	**1.298.557.298**	**68.937.073**	**284.337.881**	**1.083.156.490**

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE FINANCIAL INCOME

24 Total revenue from sale of goods and rendering of services

	Quarter 2nd Current year	Quarter 2nd Previous year	Accumulated from 01/01 to 30/06/2026	Accumulated from 01/01 to 30/06/2025
	VND	VND	VND	VND
a. Revenue:				
- Revenue from sale of goods	5.169.996.260	4.433.479.168	8.594.543.001	9.264.858.213
- Revenue from rendering of services	149.283.305.667	118.086.503.886	286.972.265.652	232.827.964.237
Total	**154.453.301.927**	**122.519.983.054**	**295.566.808.653**	**242.092.822.450**

25 Net revenue from sales of goods and rendering of services

	Quarter 2nd Current year	Quarter 2nd Previous year	Accumulated from 01/01 to 30/06/2026	Accumulated from 01/01 to 30/06/2025
	VND	VND	VND	VND
- Net revenue from sales of goods	5.169.996.260	4.433.479.168	8.594.543.001	9.264.858.213
- Net revenue from rendering of services	149.283.305.667	118.086.503.886	286.972.265.652	232.827.964.237
Total	**154.453.301.927**	**122.519.983.054**	**295.566.808.653**	**242.092.822.450**

26 Cost of goods sold

	Quarter 2nd Current year	Quarter 2nd Previous year	Accumulated from 01/01 to 30/06/2026	Accumulated from 01/01 to 30/06/2025
	VND	VND	VND	VND
- Cost of goods sold	4.998.099.757	4.253.350.330	8.287.688.070	8.902.881.665
- Costs of services rendered	121.211.408.545	102.399.612.877	232.906.484.400	202.585.678.498
Total	**126.209.508.302**	**106.652.963.207**	**241.194.172.470**	**211.488.560.163**

27 Financial Income

	Quarter 2nd Current year	Quarter 2nd Previous year	Accumulated from 01/01 to 30/06/2026	Accumulated from 01/01 to 30/06/2025
	VND	VND	VND	VND
- Interest income, interest from loans	1.753.322.513	*207.964.805*	1.924.252.701	1.483.426.939
- Exchange rate difference gain	628.414.464	*1.187.475.728*	1.368.820.731	2.066.959.137
+ *Exchange rate difference gain arises during the period*	*545.880.803*	*1.331.604.693*	*1.274.316.893*	*1.984.181.292*
+ *Exchange rate difference gain due to revaluation of ending balance*	*82.533.661*	- *144.128.965*	*94.503.838*	*82.777.845*
Total	**2.381.736.977**	**1.395.440.533**	**3.293.073.432**	**3.550.386.076**

28 Financial Expenses

	Quarter 2nd Current year VND	Quarter 2nd Previous year VND	Accumulated from 01/01 to 30/06/2026 VND	Accumulated from 01/01 to 30/06/2025 VND
- Expense on borrowings	2.928.213.699	5.749.125.019	11.230.631.880	11.749.189.456
- Exchange rate difference losses	173.213.271	433.217.306	649.497.862	885.291.939
+ *Exchange rate difference losses arise*	*154.813.833*	*393.603.249*	*631.098.424*	*845.677.882*
+ *Exchange rate difference losses due to revaluation of ending balance*	*18.399.438*	*39.614.057*	*18.399.438*	*39.614.057*
- Other financial expenses	-	97.413.800	-	97.413.800
Total	**3.101.426.970**	**6.279.756.125**	**11.880.129.742**	**12.731.895.195**

29 Selling Expenses

	Quarter 2nd Current year VND	Quarter 2nd Previous year VND	Accumulated from 01/01 to 30/06/2026 VND	Accumulated from 01/01 to 30/06/2025 VND
- Commission expenses	2.427.817.182	1.320.172.912	4.452.748.589	2.494.076.278
Total	**2.427.817.182**	**1.320.172.912**	**4.452.748.589**	**2.494.076.278**

30 General Administrative Expenses

	Quarter 2nd Current year VND	Quarter 2nd Previous year VND	Accumulated from 01/01 to 30/06/2026 VND	Accumulated from 01/01 to 30/06/2025 VND
- Labor expense	5.320.951.592	5.091.748.658	7.751.755.912	11.556.477.177
- Raw materials	41.798.559	27.210.577	91.503.152	69.124.895
- Office supplies	94.605.540	192.208.448	161.352.906	316.485.659
- Fixed asset depreciation expense	55.822.597	146.527.128	125.816.236	299.052.057
- Tax, Charge, Fee	493.318.072	398.530.565	995.219.831	798.859.227
- Outsourcing expenses	1.674.105.934	1.643.586.180	2.833.624.167	2.934.877.305
- Other expenses by cash	1.875.411.790	2.378.155.099	3.319.339.531	3.449.740.674
Total	**9.556.014.084**	**9.877.966.655**	**15.278.611.735**	**19.424.616.994**

31 Other Income

	Quarter 2nd Current year VND	Quarter 2nd Previous year VND	Accumulated from 01/01 to 30/06/2026 VND	Accumulated from 01/01 to 30/06/2025 VND
- Income from sale and liquidation of fixed assets	-	-	65.400.037.189	21.818.182
- Other income	59.507.877	135.096.120	61.418.140	54.662.140.933
+ *Other income*	*59.507.877*	*135.096.120*	*61.418.140*	*249.291.753*
+ *Income from debt write-off*	-	-	-	*54.412.849.180*
Total	**59.507.877**	**135.096.120**	**65.461.455.329**	**54.683.959.115**

32 Other expenses

	Quarter 2nd Current year VND	Quarter 2nd Previous year VND	Accumulated from 01/01 to 30/06/2026 VND	Accumulated from 01/01 to 30/06/2025 VND
- Other expenses	48.374.398	(3.282.061.678)	4.606.029.938	2.709.455.620
+ *Penalty interest on overdue loans and interest expense on VDB-SGDII for the vessel Vien Dong 5*	-	*168.418.250*	*144.358.500*	*337.095.000*
+ *Residual costs of sold assets*	-	*143.375.136*	*4.403.576.192*	*196.006.971*
+ *Other expenses*	*48.374.398*	*(3.593.855.064)*	*58.095.246*	*2.176.353.649*
Total	**48.374.398**	**-3.282.061.678**	**4.606.029.938**	**2.709.455.620**

33 Business and production cost by items

	Quarter 2nd Current year VND	Quarter 2nd Previous year VND	Accumulated from 01/01 to 30/06/2026 VND	Accumulated from 01/01 to 30/06/2025 VND
- Raw materials expenses	7.390.782.993	4.566.052.408	15.027.212.255	7.984.496.905
- Labour expenses	84.701.334.983	69.490.269.310	161.484.711.866	145.686.305.577
- Fixed asset depreciation expenses	14.961.499.283	13.959.688.414	29.863.036.476	27.860.237.651
- Outsourcing expenses	6.924.963.789	6.484.019.814	10.004.066.738	9.000.658.032
- Other expenses by cash	19.216.658.763	14.448.191.163	36.258.817.389	33.972.673.605
Total	**133.195.239.811**	**108.948.221.109**	**252.637.844.724**	**224.504.371.770**

34 Current Corporate Income Tax Expenses

	Quarter 2nd Current year VND	Quarter 2nd Previous year VND	Accumulated from 01/01 to 30/06/2026 VND	Accumulated from 01/01 to 30/06/2025 VND
- Profit or Loss of Associates and Joint venture	-	-	-	-
- Total accounting profit before tax	15.551.405.845	3.201.722.486	86.909.644.940	51.478.563.391
- Taxable Income	16.514.410.470	3.781.287.600	87.867.454.650	7.860.413.285
- Corporated Income Tax	20%	20%	20%	20%
- Current corporate income tax expenses	3.302.882.094	756.257.520	17.573.490.930	756.257.520
- Adjustments to corporate income tax expenses of previous years into the current year	61.962.945	-	1.023.063.212	-
Total	**3.364.845.039**	**756.257.520**	**18.596.554.142**	**1.572.082.657**

35 Basic earnings per share

	Quarter 2nd Current year VND	Quarter 2nd Previous year VND	Accumulated from 01/01 to 30/06/2026 VND	Accumulated from 01/01 to 30/06/2025 VND
- Net profit after tax	12.186.560.806	2.445.464.966	68.313.090.798	49.906.480.734
- Profit distributed for common stocks	12.186.560.806	2.445.464.966	68.313.090.798	49.906.480.734
- Average number of outstanding common shares in circulation in the period	68.999.337	66.999.337	68.999.337	66.999.337
- **Basic earnings per share**	**177**	**35**	**990**	**723**

36 Explanation for the variance of over 10% in the Q2/2026 business results compared to the same period last year:

Post-tax profit increased by nearly VND 10 billion compared to the same period in 2025, primarily due to the recovery trend in the maritime transportation market in 2026, which led to an increase of over VND 15 billion in net profit from operating activities compared to the previous year.

In Q2/2026, Hai Dang SMC took delivery of and officially put the vessel HD Glory into operation.

In addition, an increase of over VND 3 billion in other expenses and an increase of over VND 2.5 billion in corporate income tax expenses reduced the post-tax profit for Q2/2026

VII OTHER INFORMATION

37 Financial instruments

1 Capital risk management

The company implements capital management to ensure that it can both operate effectively and maximize shareholder value by utilizing its capital efficiently.

Capital structure of the Company consists of: the Charter Capital plus (+) Share Premium, less (-) Treasury Shares (if any).

2 Financial Assets

Financial assets refer to assets that arise from contractual agreements on future cash flows. These assets have been remeasured at fair value at the date of the preparation of the financial statements:

	Carrying value	**Fair value**
- Cash and cash equivalents	34.643.558.474	34.643.558.474
- Trade receivables, other receivables	97.278.230.265	97.114.107.674

3 Financial liabilities

The financial liabilities have been revalued in accordance with the provisions of the current accounting standards to ensure the Company's payment obligations. Specifically, accounts payable to suppliers and foreign-currency-denominated loans are revalued at the exchange rate quoted by the transacting bank at the reporting date. Additionally, interest expenses payable have been recognized in the period and recorded in the income statement.

	As at 30/06/2026	
- Borrowings and debts	401.347.180.468	-
- Trade payables	23.278.128.864	
- Other payables	477.488.437.983	-

4 Financial risk management:

Financial risk includes market risk, credit risk, liquidity risk, and cash flow risk. The Company does not implement measures to mitigate these risks due to the lack of a market for purchasing such instruments.

Market risk: The Company purchases raw materials, goods, tools, and supplies from both domestic and foreign suppliers to support its business operations. Therefore, the Company is exposed to the risk of fluctuations in the prices of these materials, goods, tools, and supplies. This risk is mitigated by sourcing from a diverse range of suppliers located in various countries and regions, as well as maintaining flexibility in negotiating and adjusting sale prices to customers in response to significant price fluctuations in the market.

Credit risk: Consist of liquidity risk and interest rate risk: The purpose of liquidity risk management is to ensure that funds are available to meet current and future liabilities. The Company's policy is to regularly monitor the liquidity requirements for current and expected future liabilities to ensure that sufficient cash is maintained to meet short-term and long-term liquidity needs.

Due date for payment of financial liabilities based on expected payment under the contracts as at 30/06/2026:

Item	Under 1 year	From 1 to 5 years	From more than 5 years	Total
- Trade payables	23.278.128.864	-	-	23.278.128.864
- Borrowings and debts	265.667.180.468	-	135.680.000.000	401.347.180.468
- Other payables	444.083.848.805	33.404.589.178	-	477.488.437.983
Total	**733.029.158.137**	**33.404.589.178**	**135.680.000.000**	**902.113.747.315**

5 Collateral

- Short-term loans: Details in Appendix No. 10
- Long-term loans: Details in Appendix No. 10, No. 15

38 Information about related parties

1 Transaction and balances with related parties

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

Related parties	Relation
- VietGreen E- Logistics and Maritime Information Technology Center (VietGreen Center)	Company Branch
- SCC Crew Manning Company Limited (SCCM)	Subsidiary company
- Hai Dang Ship Management Company Limited (Hai Dang SMC)	Subsidiary company
- Vietnam Maritime Corporation - JSC (VIMC)	Major shareholder
- Saigon Port Joint Stock Company	Subsidiary of the major shareholder

During the period, the Company has the transactions and balances with related parties as follows:

	Accumulated from 01/01 to 30/06/2026 VND	Accumulated from 01/01 to 30/06/2025 VND
1 Purchasing goods and services		
- SCC Crew Manning Company Limited (SCCM)		
Crew for hire	*2.258.488.129*	*2.105.320.000*
- Vietnam Maritime Corporation - JSC (VIMC)	*90.000.000*	*90.000.000*
- Saigon Port Joint Stock Company	*3.600.000*	-
- Vietnam Maritime Corporation - Shipping Company (Branch of VIMC)	*285.253.719*	-
- Vietnam Maritime Agencies Joint Stock Company - DaNang Shipping Agency Branch (Hai Dang SMC)	*42.000.000*	-
- Vietnam Maritime Corporation - Hai Phong Branch (SCCM)	*8.640.000*	-
- Vosa Saigon Co., Ltd. (Hai Dang SMC, SCCM)	*66.801.806*	-
- Vietnam Ocean Shipping Joint Stock Company - Crew Training Center Branch (SCCM)	*11.000.000*	-

2 ***Sales***		
- Hai Dang Ship Management Company Limited (Hai Dang SMC)		
Charter fee	*9.378.680.556*	*21.890.000.000*
Ship management fee	*529.200.000*	*480.000.000*
- SCC Crew Manning Company Limited (SCCM)		
Office equipment rental fees	*240.000.000*	*240.000.000*
Email and SAP-ERP service fees	*120.824.000*	*68.356.100*
- Vietnam Ocean Shipping Joint Stock Company	*346.386.219*	-
3 ***Payables***		
- SCC Crew Manning Company Limited (SCCM)		
TK 338 SCCM/ 138 VTC	-	*1.885.987.107*
TK 138 SCCM/ 338 VTC	*10.620.805.537*	-
TK 138 SCCM/ 338 HaiDang	*47.061.221*	*454.792.151*
TK 131 SCCM/ 331 HaiDang	-	*1.138.449.600*
- Hai Dang Ship Management Company Limited (Hai Dang SMC)		
TK 338 HaiDang/ 138 VTC	*1.706.456.038*	*18.600.672.684*
TK 341 HaiDang/ 1283 VTC	*166.537.653.847*	*80.000.000.000*

The price of goods and services supplied to related parties is the agreed price. The purchase of goods and services from related parties is made at the agreed price.

The receivables are unsecured and will be settled in cash. No allowance for doubtful debts is made for receivables from related parties.

39 Events After Balance Sheet Date

40 Segment Information *Appendix No. 8*

41 Comparative Figures

The corresponding figures are those taken from the accounts for the fiscal year ended as at December 31, 2025 which was audited by AASC Auditing Firm Company Limited.

42 Going Concern Disclosures

The Board of Directors affirms that the Company will continue its operations in the next fiscal year.

43 Other Information

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

Approved on 14 July 2026

Preparer, Chief Accountant	Deputy Financial Director	Legal Representative
Le Kim Phuong	Mai Thi Thu Van	Trinh Huu Luong

M.S.D.N: 0300448709 CÔNG TY CỔ PHẦN VẬN TẢI VÀ THUÊ TÀU BIỂN VIỆT NAM THÀNH PHỐ HỒ CHÍ MINH

Appendix No. 1

FINANCIAL INVESTMENTS

c Investments in equity of other entities

		Ending Balance			Beginning Balance		
		Original cost	Fair value	Provision	Original cost	Fair value	Provision
c1	Investments in subsidiaries	-	-	-	-	-	-
c2	Investments in joint ventures and associates					-	-
c3	Equity investments in other entities						
+	*Other long-term investments*	2.000.000.000	2.000.000.000	-	2.000.000.000	2.000.000.000	-
+	Lancaster Tan Thuan Company Limited	2.000.000.000	2.000.000.000	-	2.000.000.000	2.000.000.000	-

Details of the investee

+ *Company name: Lancaster Tan Thuan Company Limited*
+ *Place of incorporation and operation: Ho Chi Minh City*
+ *Ownership interest and voting rights: 10%*
+ *Principal business activities: Real estate business for lease*

Appendix No. 2

BAD DEBTS

	Ending Balance		Beginning Balance	
	Original cost	Recoverable value (*)	Original cost	Recoverable value (*)
+ **Total value of receivables and debts that are overdue or not due but difficult to be recovered**	**164.122.591**	-	**9.198.038.126**	-
ThienAn Shipping Joint Stock Company	*164.122.591*	-	*164.122.591*	-
- *Vinashin Ocean Shipping Company Limited (VINASHINLINES)*	-	-	*9.033.915.535*	-

+ **Ability to collect overdue receivables**

- *ThienAn Shipping Joint Stock Company*
- *Vinashin Ocean Shipping Company Limited (VINASHINLINES)*

Appendix No. 3

TANGIBLE FIXED ASSETS

Currency: VND

	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
History cost						
Beginning balance	**8.297.624.400**	**5.428.209.800**	**1.511.646.611.113**	**7.090.164.453**	-	**1.532.462.609.766**
- Purchase in the period		-	-	-	-	-
Total	-	-	-	-	-	-
- Liquidation, disposal		1.240.980.000	335.101.843.655	-	-	336.342.823.655
Total	-	*1.240.980.000*	*335.101.843.655*	-	-	*336.342.823.655*
Ending balance of the period	**8.297.624.400**	**4.187.229.800**	**1.176.544.767.458**	**7.090.164.453**	-	**1.196.119.786.111**
Accumulated depreciation						
Beginning balance	**7.875.136.249**	**5.225.655.035**	**1.161.837.865.745**	**7.042.494.365**	-	**1.181.981.151.394**
- Depreciation for the period	41.447.347	80.721.977	29.703.660.225	37.206.927	-	29.863.036.476
- Increase due to adjustments			-	-	-	-
Total	*41.447.347*	*80.721.977*	*29.703.660.225*	*37.206.927*	-	*29.863.036.476*
- Liquidation, disposal		1.240.980.000	335.101.843.655	-	-	336.342.823.655
Total	-	*1.240.980.000*	*335.101.843.655*	-	-	*336.342.823.655*
Ending balance of the period	**7.916.583.596**	**4.065.397.012**	**856.439.682.315**	**7.079.701.292**	-	**875.501.364.215**
Net carrying amount						
- Beginning balance	422.488.151	202.554.765	349.808.745.368	47.670.088	-	**350.481.458.372**
- Ending balance	381.040.804	121.832.788	320.105.085.143	10.463.161	-	**320.618.421.896**

* The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period:	319.407.088.107
* Historical cost of fully depreciated tangible fixed assets but still in use at the end of the period:	286.575.338.544

Appendix No. 4

INTANGIBLE FIXED ASSETS

Currency: VND

	Land use rights	Copyright, patents	Trademarks	Computer software	Others	Total
Historical cost						
Beginning balance	-	-	-	7.580.995.096	-	7.580.995.096
- Purchase in the period	-	-	-	-	-	-
Total	-	-	-	-	-	-
Ending balance of the period	-	-	-	7.580.995.096	-	7.580.995.096
Accumulated depreciation						
Beginning balance	-	-	-	7.580.995.096	-	7.580.995.096
- Depreciation for the period	-	-	-	-	-	-
Total	-	-	-	-	-	-
Ending balance of the period	-	-	-	7.580.995.096	-	7.580.995.096
Net carrying amount						
- Beginning balance	-	-	-	-	-	-
- Ending balance	-	-	-	-	-	-

Appendix No. 5

BORROWINGS AND FINANCE LEASE LIABILITIES

	Ending balance		Beginning balance	
	Value	Amount can be paid	Value	Amount can be paid
Short-term borrowings	**58.710.580.468**	**58.710.580.468**	**4.539.900.000**	**4.539.900.000**
Vietnam Bank for Agriculture and Rural Development - Branch 8. (Haidang SMC)	15.000.000.000	15.000.000.000	-	-
Orient Commercial Joint Stock Bank - Thu Duc Branch (Haidang SMC)	1.726.351.125	1.726.351.125	-	-
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh Branch (Haidang SMC)	35.000.000.000	35.000.000.000	4.539.900.000	4.539.900.000
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh Branch (SCCM)	6.984.229.343	6.984.229.343	-	-
Overdue long-term loans	**189.996.600.000**	**189.996.600.000**	**189.996.600.000**	**189.996.600.000**
Vietnam Development Bank - Dong Bac Branch	189.996.600.000	189.996.600.000	189.996.600.000	189.996.600.000
Long-term borrowings due for settlement	**16.960.000.000**	**16.960.000.000**	**16.960.000.000**	**16.960.000.000**
Orient Commercial Joint Stock Bank - Thu Duc Branch (Haidang SMC)	16.960.000.000	16.960.000.000	16.960.000.000	16.960.000.000
Long-term borrowings	**135.680.000.000**	**135.680.000.000**	**144.160.000.000**	**144.160.000.000**
Orient Commercial Joint Stock Bank - Thu Duc Branch (Haidang SMC)	135.680.000.000	135.680.000.000	144.160.000.000	144.160.000.000
Total	**401.347.180.468**	**401.347.180.468**	**355.656.500.000**	**355.656.500.000**

Details of borrowings:

STT	Bank	Tenor	Balance converted into VND 30/06/2026	Classification				Purpose of loan	Status	Collateral / Secured assets
				Short-term borrowings (VND)	Long-term loans are overdue (VND)	Current portion of long-term borrowings (VND)	Long-term borrowings (VND)			
1	**Short-term borrowings**		**58.710.580.468**	**58.710.580.468**	-	-	-			
	Vietnam Bank for Agriculture and Rural Development - Branch 8. (Haidang SMC)	3 months	15.000.000.000	15.000.000.000	-	-	-	Supplementing working capital, providing guarantees, and issuing L/Cs to support business operations	Not overdue yet	Term deposit contracts
	Orient Commercial Joint Stock Bank - Thu Duc Branch (Haidang SMC)	4 months	1.726.351.125	1.726.351.125				Supplementing working capital, providing guarantees, and issuing L/Cs to support business operations	Not overdue yet	The asset formed from loan proceeds is the 30,271 DWT dry bulk carrier - HD Sun
	Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh Branch (Haidang SMC)	3 months	35.000.000.000	35.000.000.000				Supplementing working capital, providing guarantees, and issuing L/Cs to support business operations	Not overdue yet	Term deposit contracts
	Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh Branch (SCCM)	3 months	6.984.229.343	6.984.229.343				Supplementing working capital, providing guarantees, and issuing L/Cs to support business operations	Not overdue yet	Term deposit contracts
2	**Vietnam Development Bank - Dong Bac Branch**		**189.996.600.000**	-	**189.996.600.000**	-	-			
	No. 83/2011/HĐTDĐTSĐBS-NHPT date 27/12/2011	180 months	6.730.000.000	-	6.730.000.000	-	-	Investment in the construction of a dry cargo ship of 6,500 DWT - Ship No. 04/KH2004	Overdue payment and extended until 08/2020	The Far East 5 went on sale on 03/07/2019. Currently there is no collateral
	No. 06/2003/HĐTD-TWTW date 21/07/2003	144 months		-			-	Investment in building dry cargo ships of 6,500 DWT	Overdue payment and extended until 06/2018	The Far East 3 went on sale on 26/11/2024. Currently there is no collateral
	No. 05/2005/HĐTD -TDTW date 28/07/2005	144 months	99.352.000.000	-	99.352.000.000	-		Investment in building dry cargo ships of 22,500 DWT	Overdue payment and extended until 8/2020	The assets formed from the loan are the 22,500 DWT dry cargo ship - VTC Dragon
	No. 07/2006/HĐTDSĐ-TDI date 31/08/2011	144 months	83.914.600.000	-	83.914.600.000	-	-	Investment in building dry cargo ships of 22,500 DW	Payment extension until 11/2021	The asset formed from the loan is the 22,500 DWT dry cargo ship - VTC Phoenix
3	**Orient Commercial Joint Stock Bank - Thu Duc Branch (Haidang SMC)**		**152.640.000.000**	-	-	**16.960.000.000**	**135.680.000.000**			
	No. 0040/2025/CTC/HĐCTD date 11/06/2025	120 months	152.640.000.000	-	-	16.960.000.000	135.680.000.000	Investment in the purchase of dry cargo ships of 30,271 DWT	Not overdue yet	The asset formed from the loan is the 30,271 DWT Dry Cargo Ship - HD Sun
	Total		**401.347.180.468**	**58.710.580.468**	**189.996.600.000**	**16.960.000.000**	**135.680.000.000**			

- Loans from banks are secured by collateral with the capital lender and have been fully registered for secured transactions.

Appendix No. 6

TRADE PAYABLES

	Ending balance		Beginning balance	
	Value	Amount can be paid	Value	Amount can be paid
a Short-term Trade Payables				
+ PS International Petroleum Joint Stock Company	5.442.468.059	5.442.468.059	4.887.588.219	4.887.588.219
+ Minh Dung Trading JSC	2.157.072.760	2.157.072.760	-	-
+ Hoa Thien Su Company Limited	946.798.800	946.798.800	-	-
+ Idemitsu Lube Vietnam Co., Ltd.	-	-	1.547.670.590	1.547.670.590
+ Daedong Shipping Co., Ltd	2.611.571.076	2.611.571.076	2.611.571.076	2.611.571.076
+ Tuan Anh Trading and Service Co., Ltd.	-	-	204.221.664	204.221.664
+ Navi Bunker Pte. Ltd	-	-	2.203.655.995	2.203.655.995
+ Consulate General of Panama	1.031.525.000	1.031.525.000	-	-
+ Other payables to other entities	11.088.693.169	11.088.693.169	6.876.886.647	6.876.886.647
Total	**23.278.128.864**	**23.278.128.864**	**18.331.594.191**	**18.331.594.191**

Appendix No.7

TAX AND PAYABLES FROM STATE BUDGET

CHỈ TIÊU	Mã Số	Openning Year		Beginning balance		Period movements		Payable arise in the year	Amount paid in the year	Closing Year	
		Receivable	Payable	Receivable	Payable	Receivable	Payable			Receivable	Payable
1	2	3	4	5	6	7	8	9	10	11	12
I . Taxes (10=11+12+13+14+15+16+17+18+19 +20)	10	**481.644.218**	**6.705.835.343**	**479.344.668**	**14.634.136.176**	**5.873.520.719**	**15.563.555.456**	**25.691.908.667**	**27.451.343.021**	**1.610.268**	**4.466.367.039**
1. Value Added Tax (VAT) on domestic sales	11	-	68.303.236	-	339.594.306	756.569.237	844.798.733	4.691.402.491	4.508.340.917	-	251.364.810
2. Value Added Tax (VAT) on imported goods	12	-	-	-	-	391.950	391.950	391.950	391.950	-	-
3. Special Consumption Tax	13	-	-	-	-	-	-	-	-	-	-
4. Export and Import Duties	14	-	-	-	-	979.875	979.875	979.875	979.875	-	-
5. Corporate Income Tax	15	487.422	6.586.982.214	-	14.270.608.836	3.364.845.039	13.518.686.522	18.596.554.142	21.066.281.581	-	4.116.767.353
6. Return on capital / Capital use fee	16	-	-	-	-	-	-	-	-	-	-
7. Personal Income Tax	17	3.422.396	50.549.893	1.610.268	23.933.034	123.501.618	49.199.776	775.347.209	725.850.098	1.610.268	98.234.876
8. Land use tax	18	-	-	-	-	-	-	-	-	-	-
9. Land rental	19	477.734.400	-	477.734.400	-	1.627.233.000	1.149.498.600	1.627.233.000	1.149.498.600	-	-
10. Other taxes	20	-	-	-	-	-	-	-	-	-	-
II. Other obligations (30 = 31+32+33)	30	-	**14.140**	-	**14.140**	-	-	-	**14.140**	-	-
3. Other items	33	-	14.140	-	14.140	-	-	-	14.140	-	-
TOTAL (40 = 10 + 30)		**481.644.218**	**6.705.849.483**	**479.344.668**	**14.634.136.176**	**5.873.520.719**	**15.563.555.456**	**25.691.908.667**	**27.451.357.161**	**1.610.268**	**4.466.367.039**

Appendix No. 8

STATEMENTS OF FLUCTUATIONS IN OWNER'S EQUITY

Currency: VND

	Contributed capital	Share premiums	Investment and development funds	Other reserves	Retained earnings	Total
Beginning balance of previous year	**689.993.370.000**	**88.258.000**	**11.731.245.480**	**4.840.727.077**	**(1.375.763.761.800)**	**(669.110.161.243)**
Increasing capital for previous year	-	-	-	-	-	-
Profit for previous year	-	-	-	-	247.334.695.641	247.334.695.641
Other increases	-	-	-		-	-
Increase due to Reversal of Corporate Income Tax Entries	-	-	-	-	(1.277.996.233)	(1.277.996.233)
Loss for previous year	-	-	-	-	-	-
Other decreases	-	-	-	-	(113.740.636)	(113.740.636)
Ending balance of previous year	**689.993.370.000**	**88.258.000**	**11.731.245.480**	**4.840.727.077**	**(1.129.820.803.028)**	**(423.167.202.471)**
Increasing capital for current period	-	-	-	-	-	-
Profit for current period	-	-	-	-	68.313.090.798	68.313.090.798
Other increases	-	-	-		-	-
Distribution of profits at the subsidiaries	-	-	-	-	(762.564.185)	(762.564.185)
Loss for current period	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-
Ending balance of current period	**689.993.370.000**	**88.258.000**	**11.731.245.480**	**4.840.727.077**	**(1.062.270.276.415)**	**(355.616.675.858)**

Appendix No. 9

SEGMENT INFORMATION

For the accounting period from 01/01/2026 to 30/06/2026

1 Business segments

	Sea transportation services VND	Rendering services VND	**Total VND**
Net revenue from sales of goods and rendering of services	149.341.533.031	146.225.275.622	295.566.808.653
Direct expenses of segment	111.236.493.702	129.957.678.768	241.194.172.470
Gross profit from sales of goods and rendering of services	**38.105.039.329**	**16.267.596.854**	**54.372.636.183**
Segment assets	358.107.822.833	273.686.467.193	631.794.290.026
Unallocated assets	-	-	-
Total Assets	**358.107.822.833**	**273.686.467.193**	**631.794.290.026**
Segment liabilities	722.255.857.953	265.155.107.931	987.410.965.884
Unallocated liabilities	-	-	-
Total Liabilities	**722.255.857.953**	**265.155.107.931**	**987.410.965.884**

2 Geographical segments

	Overseas VND	Domestic VND	**Total VND**
Net revenue from sales of goods and rendering of services	291.676.431.433	3.890.377.220	295.566.808.653
Segment assets	-	-	631.794.290.026
Segment liabilities	5.442.468.059	981.968.497.825	987.410.965.884