VIET NAM OCEAN SHIPPING JOINT STOCK COMPANY

No: 435 /VOSCO-KHTH

Disclosure of information on the 2026 Audited Semi-Annual Consolidated Financial Statements

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hai Phong, 26 August 2026

INFORMATION DISCLOSURE

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

- Name of company: Viet Nam Ocean Shipping Joint Stock Company
- Stock code: **VOS**
- Address of head office: 215 Lach Tray Street, Gia Vien Ward, Hai Phong City
- Telephone: 0225 3731 033; Fax: 0225 3731 952
- Information disclosure officer: Mr Vu Truong Tho
- Position: Manager of General & Planning Department

Type of information disclosed: ☒ periodic ☐ extraordinary ☐ 24h ☐ upon request

Content of Disclosure

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

1. Disclosure content: Disclosure of information on the 2026 Audited Semi-Annual Consolidated Financial Statements

2. Auditing firm: Deloitte Viet Nam Auditing Company Limited

The information is disclosed on the Company's website at the link: http://www.vosco.vn.

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

Respectfully announce./.

Recipients:
- As above;
- Archive: VT, KHTH

INFORMATION DISCLOSURE OFFICER

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

Vu Truong Tho

Deloitte.

VIETNAM OCEAN SHIPPING JOINT STOCK COMPANY

(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

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VIETNAM OCEAN SHIPPING JOINT STOCK COMPANY
215 Lach Tray, Gia Vien Ward,
Hai Phong City

STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS

The Board of Executive Officers of Vietnam Ocean Shipping Joint Stock Company (the "Company") presents this report together with the Company's interim consolidated financial statements for the 6-month period ended 30 June 2026.

THE BOARD OF DIRECTORS, SUPERVISORS AND EXECUTIVE OFFICERS

The members of the Boards of Directors, Supervisors and Executive Officers of the Company during the period and to the date of approval of this report are as follows:

Board of Directors

Mr. Hoang Long	Chairman
Mr. Nguyen Quang Minh	Member
Mr. Nguyen Vu Ha	Independent member
Mr. Nguyen Quang Dung	Member (appointed on 15 May 2026)
Mr. Nguyen Tuan Anh	Member (appointed on 15 May 2026)
Mr. Nguyen Dinh Tu	Member (appointed on 15 May 2026)
Mr. Mai Le Loi	Member (appointed on 15 May 2026)
Ms. Tran Thi Kieu Oanh	Member (resigned on 15 May 2026)
Ms. Nguyen Thi Thu Hoai	Member (resigned on 15 May 2026)
Mr. Nguyen Trung Hieu	Member (resigned on 15 May 2026)
Mr. Le Duy Duong	Member (resigned on 15 May 2026)

Board of Supervisors

Mr. Duong Thi Hong Hanh	Head of the Board of Supervisors
Mr. Do Lan Huong	Member
Mr. Vu Thi Toan	Member

Board of Executive Officers

Mr. Nguyen Quang Minh	Chief Executive Officer
Mr. Hoang Huu Hung	Deputy Chief Executive Officer
Mr. Dang Hong Truong	Deputy Chief Executive Officer
Mr. Tran Van Dang	Deputy Chief Executive Officer

STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS (Continued)

THE BOARD OF EXECUTIVE OFFICERS' STATEMENT OF RESPONSIBILITY

The Board of Executive Officers of the Company is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the consolidated financial position of the Company and its subsidiaries as at 30 June 2026, and its consolidated financial performance and its consolidated cash flows for the the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting. In preparing these interim consolidated financial statements, the Board of Executive Officers is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements;
- Prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim consolidated financial statements so as to minimize errors and frauds.

The Board of Executive Officers is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the consolidated financial position of the Company and that the interim consolidated financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting. The Board of Executive Officers is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Executive Officers confirms that the Company has complied with the above requirements in preparing these interim consolidated financial statements.

For and on behalf of the Board of Executive Officers,

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

Nguyen Quang Minh
Chief Executive Officer
Legal representative

24 August 2026

Deloitte Vietnam Audit Co. Ltd
12th Floor, Diamond Park Plaza
16 Lang Ha, Giang Vo Ward
Hanoi
Vietnam
Tel: +84 24 710 50000
www.deloitte.com/vn

Deloitte.

No.: 0257/VN1A-HN-BC

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: **The shareholders**
The Board of Directors, Board of Supervisors and Board of Executive Officers
Viet Nam Ocean Shipping Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Vietnam Ocean Shipping Joint Stock Company (referred to as "the Company"), approved on 24 August 2026 as set out from page 05 to page 39, which comprise the interim consolidated statement of financial position as at 30 June 2026, the interim consolidated statement of income, and interim consolidated statement of cash flows for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

Board of Executive Officers' Responsibility for the Interim Consolidated Financial Statements

The Board of Executive Officers is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting and for such internal control as the Board of Executive Officers determines is necessary to enable the preparation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Deloitte.

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company as at 30 June 2026 and of its consolidated financial performance and its consolidated cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting.

Other matters

The Company's consolidated financial statements for the year ended 31 December 2025 were audited by another auditor who expressed an unmodified opinion on those statements on 24 February 2026.

The Company's interim consolidated financial statements for the 6-month period ended 30 June 2025 were reviewed by another auditor who expressed an unmodified conclusion on those statements on 19 August 2025.

M.S.D.N: 0100112500-C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN DELOITTE VIỆT NAM
THÀNH PHỐ HÀ NỘI

Pham Quynh Hoa
Audit Partner
Audit Practising Registration Certificate
No. 0910-2023-001-1

DELOITTE VIETNAM AUDIT COMPANY LIMITED

24 August 2026
Hanoi, S.R. Vietnam

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance
A.	**CURRENT ASSETS**	**100**		**1,687,321,288,742**	**1,692,028,829,960**
I.	**Cash and cash equivalents**	**110**	**5**	**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 financial investments**	**120**	**6**	**205,704,449,315**	**-**
1.	Short-term held-to-maturity investments	123		205,704,449,315	-
III.	**Short-term receivables**	**130**		**683,374,792,670**	**777,373,491,145**
1.	Short-term trade receivables	131	7	386,921,740,207	447,583,423,670
2.	Short-term advances to suppliers	132	8	313,490,315,628	283,560,837,894
3.	Other short-term receivables	135	9	48,446,716,185	112,913,208,931
4.	Provision for short-term doubtful debts	136	10	(65,483,979,350)	(66,683,979,350)
IV.	**Inventories**	**140**	**11**	**146,059,083,014**	**97,180,677,145**
1.	Inventories	141		146,059,083,014	97,180,677,145
V.	**Other short-term assets**	**160**		**74,167,630,664**	**48,306,542,788**
1.	Short-term deferred expense	161	12	10,851,526,906	6,468,688,935
2.	Value added tax deductibles	162		63,230,752,385	41,743,010,197
3.	Taxes and other receivables from the State budget	163	17	85,351,373	94,843,656
B.	**NON-CURRENT ASSETS**	**200**		**2,269,130,384,921**	**2,215,317,487,274**
I.	**Long-term receivables**	**210**		**654,307,482,421**	**554,482,022,409**
1.	Other long-term receivable	215	9	654,307,482,421	554,482,022,409
II.	**Fixed assets**	**220**		**1,350,385,917,465**	**1,487,290,419,064**
1.	Tangible fixed assets	221	13	1,341,846,675,364	1,478,737,090,905
	- Cost	*222*		*4,075,041,231,165*	*4,074,933,818,165*
	- Accumulated depreciation	*223*		*(2,733,194,555,801)*	*(2,596,196,727,260)*
2.	Intangible assets	227	14	8,539,242,101	8,553,328,159
	- Cost	*228*		*12,939,148,680*	*12,687,768,680*
	- Accumulated amortisation	*229*		*(4,399,906,579)*	*(4,134,440,521)*
III.	**Long-term assets in progress**	**250**		**920,000,000**	**-**
1.	Construction in progress	252		920,000,000	-
IV.	**Long-term financial investments**	**260**	**6**	**32,534,107,534**	**28,131,568,489**
1.	Investments in joint-ventures, associates	262		29,336,278,249	24,798,739,204
2.	Equity investments in other entities	263		3,399,942,000	3,534,942,000
3.	Provision for impairment of long-term investments in other entities	264		(202,112,715)	(202,112,715)
V.	**Other long-term assets**	**270**		**230,982,877,501**	**145,413,477,312**
1.	Long-term deferred expense	271	12	230,516,457,555	144,947,057,366
2.	Deferred tax assets	272		466,419,946	466,419,946
	TOTAL ASSETS (280=100+200)	**280**		**3,956,451,673,663**	**3,907,346,317,234**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 June 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance (Reclassified)
C.	**LIABILITIES**	**300**		**1,951,742,280,194**	**1,791,602,874,120**
I.	**Current liabilities**	**310**		**894,702,846,678**	**677,872,312,032**
1.	Short-term trade payables	311	15	308,897,964,655	145,923,735,723
2.	Short-term advances from customers	312	16	55,288,189,067	22,844,274,012
3.	Dividends and profit payable	313		131,922,386,060	73,230,617,850
4.	Short-term taxes and amounts payable to the State budget	314	17	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	18	51,287,251,482	4,003,671,349
7.	Other current payables	320	19	158,079,993,685	169,912,494,130
8.	Short-term loans and obligations under finance leases	321	20	115,427,515,608	134,448,078,433
9.	Short-term provisions	322		-	7,000,000,000
10.	Bonus and welfare funds	323		43,567,043,236	26,344,343,236
II.	**Long-term liabilities**	**330**		**1,057,039,433,516**	**1,113,730,562,088**
1.	Other long-term payables	338	19	489,093,267,804	489,293,267,804
2.	Long-term loans and obligations under finance leases	339	20	567,946,165,712	624,437,294,284
D.	**EQUITY**	**400**		**2,004,709,393,469**	**2,115,743,443,114**
I.	**Owner's equity**	**410**	**21**	**2,004,709,393,469**	**2,115,743,443,114**
1.	Owners' contributed capital	411		1,400,000,000,000	1,400,000,000,000
	- Ordinary shares carrying voting rights	*411a*		*1,400,000,000,000*	*1,400,000,000,000*
2.	Share premium	412		1,777,018,739	1,777,018,739
3.	Investment and development fund	418		538,915,734,482	392,208,296,462
4.	Retained earnings	420		64,016,640,248	321,758,127,913
	- Retained earnings accumulated to the prior year end	*420a*		*18,370,689,893*	*17,015,324,704*
	- Retained earnings of the current period/current year	*420b*		*45,645,950,355*	*304,742,803,209*
	TOTAL RESOURCES (440=300+400)	**440**		**3,956,451,673,663**	**3,907,346,317,234**

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

Bui Trong Quyen
Preparer

Nguyen Ba Truong
Chief Accountant

Nguyen Quang Minh
Chief Executive Officer
Legal representative

Approved on 24 August 2026

INTERIM CONSOLIDATED INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Gross revenue from goods sold and services rendered**	**01**	**24**	**1,631,138,260,500**	**1,298,742,832,611**
2.	Deductions	02	24	-	813,282,380
3.	**Net revenue from goods sold and services rendered (10=01-02)**	**10**		**1,631,138,260,500**	**1,297,929,550,231**
4.	Cost of sales	11	25	1,489,495,606,524	1,299,603,321,702
5.	**Gross profit/(loss) from goods sold and services rendered (20=10-11)**	**20**		**141,642,653,976**	**(1,673,771,471)**
6.	Financial income	22	27	16,152,661,567	35,244,049,951
7.	Financial expenses	23	28	24,442,340,157	14,733,091,867
	- In which: Borrowing costs	*24*		*22,142,886,609*	*9,825,589,628*
8.	Selling expenses	25	29	38,973,245,213	30,262,980,638
9.	General and administration expenses	26	29	34,605,025,825	31,172,645,444
10.	Shaing net profit from joint-ventures, associates	27		4,131,063,045	1,211,153,589
11.	**Operating profit/(loss) (30=20+(22-23)-(25+26)+27)**	**30**		**63,905,767,393**	**(41,387,285,880)**
12.	Other income	31		1,132,800,001	743,360,910
13.	Other expenses	32		6,157,600,939	3,031,609,475
14.	**(Losses) from other activities (40=31-32)**	**40**		**(5,024,800,938)**	**(2,288,248,565)**
15.	**Accounting profit/(loss) before tax (50=30+40)**	**50**		**58,880,966,455**	**(43,675,534,445)**
16.	Current corporate income tax expense	51	30	13,235,016,100	(107,454,696)
17.	**Net profit/(loss) after corporate income tax (60=50-51)**	**60**		**45,645,950,355**	**(43,568,079,749)**
	In which:				
	Net profit/(loss) after tax attributable to Parent Company	61		45,645,950,355	(43,568,079,749)
	Net profit after tax attributable to non-controlling interests	62		-	-
18.	**Basic earnings/(loss) per share**	**70**	**31**	**326**	**(311)**

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

Bui Trong Quyen	Nguyen Ba Truong	Nguyen Quang Minh
Preparer	**Chief Accountant**	**Chief Executive Officer**
		Legal representative

Approved on 24 August 2026

INTERIM CONSOLIDATED CASH FLOW STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit/(Loss) before tax***	***01***	***58,880,966,455***	***(43,675,534,445)***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets	02	137,263,294,599	177,384,546,482
	Provisions	03	(8,200,000,000)	(7,727,059,347)
	Foreign exchange (gain) arising from translating foreign currency denominated monetary items	04	(979,490,327)	(6,423,530,359)
	(Gain) from investing, financing activities	05	(11,124,513,538)	(17,398,596,518)
	Borrowing costs	06	22,142,886,609	9,825,589,628
3.	***Operating profit before movements 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 in inventories	10	(48,878,405,869)	(9,357,196,553)
	Increase in payables (excluding accrued loan interest and corporate income tax payable)	11	222,184,228,600	52,780,576,032
	Increase in deferred expenses	12	(89,952,238,160)	(29,613,237,777)
	Borrowing cost paid	14	(22,590,022,902)	(6,755,801,409)
	Corporate income tax paid	15	(66,480,729,912)	(10,322,033,426)
	Other cash outflows	17	(13,457,300,000)	(3,739,525,000)
	Net cash generated by operating activities	***20***	***166,662,964,986***	***121,711,624,001***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(15,591,334,000)	(816,184,121,603)
2.	Proceeds from sale, disposal of fixed assets and other long-term assets	22	-	243,247,474
3.	Cash outflow for lending, buying debt instruments of other entities	23	(200,000,000,000)	(254,000,000,000)
4.	Cash recovered from lending, selling 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.	Cash recovered from investments in other entities	26	135,000,000	1,114,819,200
7.	Interest earned, dividends and profits received	27	1,351,465,070	20,580,833,806
	Net cash used in investing activities	***30***	***(215,904,868,930)***	***(624,360,040,323)***

INTERIM CONSOLIDATED CASH FLOW STATEMENT (Continued)

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from borrowings	33	122,499,232,423	798,573,164,206
2.	Repayment of borrowings	34	(198,010,923,820)	(209,137,382,956)
3.	Dividends and profits paid	36	(67,308,231,790)	(228,000)
	Net cash (used in)/generated by financing activities	***40***	***(142,819,923,187)***	***589,435,553,250***
	Net (decrease)/increase in cash (50=20+30+40)	**50**	**(192,061,827,131)**	**86,787,136,928**
	Cash cash equivalents at the beginning of the period	**60**	**769,168,118,882**	**494,056,303,894**
	Effects of changes in foreign exchange rates	61	909,041,328	6,771,699,825
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**578,015,333,079**	**587,615,140,647**

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

Bui Trong Quyen	**Nguyen Ba Truong**	**Nguyen Quang Minh**
Preparer	**Chief Accountant**	**Chief Executive Officer**
		Legal representative

Approved on 24 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

These notes form an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements

1. GENERAL INFORMATION

Structure of ownership

Viet Nam Ocean Shipping Joint Stock Company (hereinafter referred to as the "Company") was a State-owned Enterprise under Vietnam Maritime Corporation, established under Decision No. 29-TTg. dated 26 January 1993 of the Prime Minister and operates under Business Registration Certificate No. 105598 dated 05 March 1993 issued by Economic Arbitration. From 01 January 2008, the Company changed to operate in the form of a Joint Stock Company under Business Registration Certificate No. 0203003815 issued by the Department of Planning and Investment of Hai Phong city (currently known as the Department of Finance of Hai Phong City) on the same day. The Company was re-issued with a new business code of 0200106490 under the 7th amended Business Registration Certificate dated 17 June 2011.

According to the latest, (18th) amended to the Enterprise Registration Certificate dated 05 August 2025, the Company's charter capital is VND 1,400,000,000,000, corresponding to 140,000,000 shares with a par value of VND 10,000 per share. The Company's shares are listed on the Ho Chi Minh City Stock Exchange (HOSE) under the stock code VOS.

The owner (parent company) of the Company is Vietnam Maritime Corporation - Joint Stock Company.

The number of employees of the Company and its subsidiary as at 30 June 2026 was 661 (31 December 2025: 667).

Operating industry and business sectors

The Company's operating industry includes:
- Coastal and ocean freight transport;
- Inland waterway freight transport;
- Road freight transport;
- Warehousing and storage of goods;
- Cargo handling;
- Building of ships and floating structures.;

Other operating industry as stated in the Company's enterprise information available on the National Business Registration Portal.

The Company's business sectors are sea transportation and related services.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

The Company's structure

Details of the Company's subsidiaries, associates and dependent units as at 30 June 2026 are as follows:

Name	Place of incorporation (or registration) and operation	Proportion of ownership interest %	Proportion of votion power held %	Principal activities
Subsidiary				
Vosco Manpower Supply One Member Co., Ltd (*)	Hai Phong	100	100	Supply and management of labor resources
Associates				
Vosco Trading and Service Joint Stock Company	Hai Phong	46.45	46.45	Commerce
Vosco Shipping Agency and Logistics Joint Stock Company	Hai Phong	36.00	36.00	Transportation and logistics services
Dependent units				
Branch of Vietnam Ocean Shipping Joint Stock Company in Ho Chi Minh City	Ho Chi Minh			Supporting the Company's business and production activities
Branch of Vietnam Ocean Shipping Joint Stock Company – Seafarers Training Centre	Hai Phong			Providing training, education, assessment and certification services for seafarers
Branch of Vietnam Ocean Shipping Joint Stock Company – Seafarers Supply Centre (*)	Hai Phong			Supplying and managing seafarers

(*) As at the date of approval of these interim consolidated financial statements, the Company is in the process of completing the procedures for the dissolution of Vosco Manpower Supply One Member Company Limited and the termination of operations of the Branch of Vietnam Ocean Shipping Joint Stock Company – Seafarers Supply Centre, in accordance with the applicable laws and regulations.

Disclosure of information comparability in the interim consolidated financial statements

Corresponding figures presented in the interim consolidated statement of financial position and the related notes are the figures of the audited consolidated financial statements for the financial year ended 31 December 2025 with certain line items reclassified as presented below upon the application of the new accounting guidance.

Corresponding figures presented in the interim consolidated statement of income, interim consolidated statement of cash flows and the related notes are the figures of the reviewed interim consolidated financial statements for the 6-month period ended 30 June 2025.

As presented in Note 03, from 01 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025. Accordingly, certain figures of the prior period have been presented in accordance with the transitional provisions of Circular 99 and reclassified to conform with the figures of the current period, as follows:

The consolidated financial statement as at 31 December 2025:

Items	Codes	Previously reported amount	Reclassification	Amount after reclassification
		VND	VND	VND
Dividends and profit payable	313	-	73,230,617,850	73,230,617,850
Other current payables	320	247,146,783,329	(77,234,289,199)	169,912,494,130
Short-term accrued expenses	316	-	4,003,671,349	4,003,671,349

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim consolidated financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting.

The accompanying interim consolidated financial statements are not intended to present the consolidated financial position, consolidated results of operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

These interim consolidated financial statements are prepared for the 6-month period ended 30 June 2026.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

New guidance on the accounting regime for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime ("Circular 99"). This circular is effective from 1 January 2026 and applies for financial years beginning on or after 01 January 2026. Circular 99 supersedes Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on 22 December 2014 providing guidance on the corporate accounting regime, and the circulars amending and supplementing Circular 200.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance, which provides guidance on the preparation and presentation of consolidated financial statements. Circular 43 is effective from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 01 January 2026.

The Company has adopted the changes in accounting guidance prescribed by Circular 99 for financial period beginning on 01 January 2026 on a prospective basis. Certain corresponding figures have been reclassified to conform with the presentation requirements of Circular 99, as disclosed in Note 01, Note 18 and Note 19.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim consolidated financial statements, are as follows:

Estimates

The preparation of interim consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates

Basis of consolidation

The interim consolidated financial statements incorporate the financial statements of the Company and enterprises controlled by the Company (its subsidiaries) and are prepared for the period from 01 January to 30 June each year. Control is achieved where the Company has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the interim consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition.

Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill.

Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

Investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. On acquisition of the investment in an associate, any excess of the cost of the investment over the Company's share of the fair value of the associate's identifiable net assets is recognised as goodwill and is included in the carrying amount of the investment. Any excess of the Company's share of the fair value of the associate's identifiable net assets over the cost of the investment, after reassessment, is recognised immediately in the interim consolidated income statement in the period in which the investment is acquired.

The results of operations, assets and liabilities of associates are incorporated in the interim consolidated financial statements using the equity method. Under the equity method, an investment in an associate is initially recognised in the interim consolidated statement of financial position at cost and subsequently adjusted for changes in the Company's share of the net assets of the associate after the date of acquisition. The interim consolidated income statement reflects the Company's share of the results of operations of the associate. Losses of an associate in excess of the Company's interest in that associate are not recognised, except to the extent that the Company has incurred legal or constructive obligations or has made payments on behalf of the associate to settle obligations for which the Company has guaranteed or committed to provide support, in such cases, the Company undertakes to absorb losses of the associate or allows the associate not to reimburse/indemnify the Company for the liabilities settled on its behalf. If the associate subsequently reports profits, the Company resumes recognizing its share of those profits only after its share of the profits equals the share of losses not previously recognised.

When group entities enter into transactions (upstream or downstream) with an associate, any resulting gains or losses from such transactions are adjusted in accordance with applicable accounting regulations.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Held-to-maturity investments

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks.

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventory

Inventories are stated at the lower of cost and net realisable value. Cost comprises cost of purchases and other directly attributable expenses.

For inventories comprising materials, tools and supplies, the Company determines the cost of inventories issued for use on a transaction-by-transaction basis for inventory accounting purposes. For inventories comprising fuel and lubricants, the Company determines the cost of inventories issued based on the quantity and value of inventories at the end of the period.

Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

The Company makes provision for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the date of the interim separate financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for them to be capable of operating as intended. The costs of tangible fixed assets formed from construction investment by contractual mode or self-construction or self-generating process are the settled costs of the invested construction projects in accordance with the prevailing State's regulations on management of investment construction costs, directly-related expenses and registration fee (if any). In the event the construction project has been completed and brought to its working conditions and location for it to be capable of operating as intended but the settled costs thereof have not been approved, the cost of tangible fixed assets is recognised at the estimated cost based on the actual cost incurred together with reliably estimated costs that will necessarily be incurred to acquire the fixed asset. The estimated cost will be adjusted according to the settled costs approved by competent authorities.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Buildings and structures	10 – 50
Machinery and equipment	10
Motor vehicles transmission equipment	06 – 15
Management equipment and supplies	03 – 08
Other tangible fixed assets	06

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim consolidated income statement.

Intangible assets and amortisation

Intangible fixed assets are stated at cost less accumulated amortisation.

The costs of intangible assets comprise all expenditures incurred by the Company to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by management.

Intangible assets include land use rights, computer sofware

Intangible fixed assets are amortised using the straight-line method over their estimated useful lives as follows:

	Years
Definite land use rights	50
Computer sofware	02 – 04

Land use rights

Intangible assets represent land use rights that are stated at cost less accumulated amortisation. Land use rights are amortised using the straight-line method over the duration of the right to use the land.

Leasing

The Company as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are charged to the interim consolidate income statement when incurred on a straight-line basis over the lease term.

The Company as lessee

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim consolidated income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods. Deferred expenses comprise vessel dry-docking repair cost, vessel insurance costs, costs of tools and supplies issued for consumption, and other deferred expenses.

Vessel dry-docking repair costs represent costs incurred to place vessels in dry docks or on slipways for inspection, maintenance, repair and modification. These costs are amortised to the interim consolidated income statement on a straight-line basis over the 30-month period permitted by the vessel inspection authority.

Insurance costs represent amounts paid for vessel insurance purchased by the Company in advance for multiple accounting periods. These costs are amortised to the interim consolidated income statement on a straight-line basis over the insurance period specified in the insurance contracts.

Other deferred expenses comprise inspection costs, the cost of tools and supplies issued for consumption, and other deferred expenses which are expected to provide future economic benefits to the Company. These expenditure are allocated to the interim consolidated income statement in accordance with the current accounting regulations.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the interim consolidated income statement in the accounting period.

Borrowings

Borrowings are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings.

Borrowing costs are recognised in profit or loss in the period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalized as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:

- The portion allocated to successfully issued shares is offset against share premium.
- The portion related to unsuccessfully issued shares is recognised as financial expenses for the period.

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as at the date the Company no longer has the right to avoid the obligation to make such dividends and profit distributions.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Revenue and other income recognition

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

(a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
(b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
(c) the amount of revenue can be measured reliably;
(d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of interim consolidated statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) the amount of revenue can be measured reliably;
(b) it is probable that the economic benefits associated with the transaction will flow to the Company;
(c) the percentage of completion of the transaction at the date of interim consoilidated statement of financial position can be measured reliably; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

Cost of sales and services rendered

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim consolidated statement of financial position are retranslated at the the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim consoildated income statement.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. Taxable profit differs from profit before tax as reported in the interim consolidated income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

5. CASH AND CASH EUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	695,434,446	620,387,639
Demand deposits	577,319,898,633	658,991,731,243
In which: Demand deposits *at:*	-	-
- Joint Stock Commercial Bank for Investment and Development of Vietnam	*280,501,630,636*	*227,323,723,358*
- Vietnam International Commercial Joint Stock Bank	*213,979,508,356*	*199,846,538,447*
- Vietnam Maritime Commercial Joint Stock Bank	*38,072,434,626*	*102,125,033,420*
- Tien Phong Commercial Joint Stock Bank	*27,394,367,846*	*98,800,516,621*
Others	17,371,957,169	30,895,919,397
Cash equivalents (i)	-	109,556,000,000
In which: Cash equivalents at:	-	-
- Vietnam International Commercial Joint Stock Bank	-	*78,792,000,000*
- Ho Chi Minh City Development Joint Stock Commercial Bank	-	*26,264,000,000*
	-	*4,500,000,000*
	578,015,333,079	**769,168,118,882**

6. FINANCIAL INVESTMENTS

a) Short-term financial investments

	Closing balance VND		Opening balance VND	
	Cost	Carrying amount	Cost	Carrying amount
Term deposits				
Vietnam International Commercial Joint Stock Bank	205,704,449,315	205,704,449,315	-	-
	205,704,449,315	**205,704,449,315**	**-**	**-**

As at 30 June 2026, the term deposits have original term of six months at interest rate from 7.7% to 8.7% per annum.

b) Long-term financial investments

b1. Investment in associate

The investment in associates under the equity method is determined as follows:

	Opening balance			Opening balance		
			VND			VND
	Cost	Carrying amount under the equity method	Fair value	Cost	Carrying amount under the equity method	Fair value
Vosco Trading and Service Joint Stock Compnay	7,650,000,000	22,112,462,224	(i)	7,650,000,000	20,960,754,895	(i)
Vosco Shipping Agency and Logistics Joint Stock Compnay	3,600,000,000	7,223,816,025	(i)	1,800,000,000	3,837,984,309	(i)
	11,250,000,000	**29,336,278,249**		**9,450,000,000**	**24,798,739,204**	

The operation status of subsidiaries and associates is as follows:

	Current period	Prior period
Vosco Trading and Service Joint Stock Compnay	Operating at profit	Operating at profit
Vosco Shipping Agency and Logistics Joint Stock Compnay	Operating at profit	Operating at profit

b2. Investment in others entites

	Opening balance			Opening balance		
			VND			VND
	Cost	Provision	Fair value	Cost	Provision	Fair value
S.S.V Joint Stock Compnay	3,399,942,000	(202,112,715)	(i)	3,399,942,000	(202,112,715)	(i)
National Investment Support Fund	-	-	(i)	135,000,000	-	(i)
	3,399,942,000	**(202,112,715)**		**3,534,942,000**	**(202,112,715)**	

(i) The Company has not been able to determine the fair value of its financial investments as at the end of the reporting period due to the absence of specific guidance under current regulations on the determination of the fair value of these financial investments.

7. SHORT-TERM TRADE RECEIVABLES

	Closing balance VND	Opening balance VND
Anh Thang Ha Long Trading and Services Company Limited	148,758,984,000	-
Lu Gia Commodities Company Limited	80,147,777,271	47,122,497,340
DIC Investment and Trading Joint Stock Company	58,197,598,942	59,397,598,942
Vinacomin Transport and Coal Trading Joint Stock Company	-	175,500,000,000
Others	99,817,379,994	165,563,327,388
	386,921,740,207	**447,583,423,670**
In which:		
Receivables from related parties (Details stated in Note 32)	975,354,198	1,123,013,936

8. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance VND	Opening balance VND
Nam Trieu Shipbuilding One Member Company Limited (i)	256,655,705,789	256,655,705,789
Bach Dang Shipbuilding One Member Company Limited (ii)	20,023,303,690	20,023,303,690
Others	36,811,306,149	6,881,828,415
	313,490,315,628	**283,560,837,894**
In which:		
Advances to related parties (Details stated in Note 32)	2,495,921,264	2,495,921,264

(i) Advance payment to Nam Trieu Shipbuilding One Member Company Limited for the building of Mv. Vosco Sunrise. Both parties are completing necessary procedures to finalize the value of the ship.

(ii) Advance payment to Bach Dang Shipbuilding One Member Company Limited for the building of Mv. Lucky Star and Mv. Blue Star. The two parties are completing the necessary procedures to finalize the value of the ships.

9. OTHER RECEIVABLES

	Closing balance VND	Opening balance VND
a. Current		
Advances to seafarers	11,248,034,217	10,875,183,790
Deposits	9,136,147,664	6,262,000,862
Insurance compensation receivable	6,247,110,217	5,165,688,490
Receivable from Vinashin Ocean Shipping One Member Company Limited for the repair costs of the Vinashin Atlantic vessel	-	74,032,818,962
Others	21,815,424,087	16,577,516,827
	48,446,716,185	**112,913,208,931**
b. Non-current		
Deposits (i)	654,307,482,421	554,482,022,409
	654,307,482,421	**554,482,022,409**
In which:		
Other receivables to related parties (Details stated in Note 32)	1,393,524,000	9,929,392,926

(i) The closing balance represents deposits paid by the Company to shipowners for long-term vessel leases under bareboat charter agreements with lease terms ranging from 03 to 12 years.

10. BAD DEBTS

			Closing balance			Opening balance
			VND			VND
	Cost	Provision amount	Recoverable amount	Cost	Provision amount	Recoverable amount
DIC Investment and Trading Joint Stock Company	58,197,598,942	(58,197,598,942)	-	59,397,598,942	(59,397,598,942)	-
Vinashin Ocean Shipping One Member Company Limited	2,576,373,991	(2,576,373,991)	-	2,576,373,991	(2,576,373,991)	-
Others	4,710,006,417	(4,710,006,417)	-	4,710,006,417	(4,710,006,417)	-
	65,483,979,350	**(65,483,979,350)**	**-**	**66,683,979,350**	**(66,683,979,350)**	**-**

11. INVENTORIES

	Closing balance VND		Opening balance VND	
	Cost	Provision	Cost	Provision
Raw materials	145,447,210,403	-	96,904,776,723	-
Tools and supplies	609,190,000	-	274,175,000	-
Merchandise	2,682,611	-	1,725,422	-
	146,059,083,014	**-**	**97,180,677,145**	**-**

12. DEFERRED EXPENSES

	Closing balance VND	Opening balance VND
a. Current		
Vessel insurance costs	7,327,949,574	4,513,953,322
Tools and supplies issued for consumption	922,993,981	782,704,254
Other deferred expenses	2,600,583,351	1,172,031,359
	10,851,526,906	**6,468,688,935**
b. Non-current		
Vessel dry-docking repair costs	215,544,354,413	144,735,301,810
Other deferred expenses	14,972,103,142	211,755,556
	230,516,457,555	**144,947,057,366**

13. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles and transmission equipment	Managment equipment and supplies	Others tangible fixed asset	Total
	VND	VND	VND	VND	VND	VND
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**
Additions	-	-	-	107,413,000	-	107,413,000
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**
Charge for the period	602,184,871	-	135,672,046,268	723,597,402	-	136,997,828,541
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**
NET BOOK VALUE						
Opening balance	**15,546,896,336**	**-**	**1,454,280,828,544**	**8,909,366,025**	**-**	**1,478,737,090,905**
Closing balance	**14,944,711,465**	**-**	**1,318,608,782,276**	**8,293,181,623**	**-**	**1,341,846,675,364**

The cost of the Company's fixed assets includes VND 1,547,628,820,694 (31 December 2025: VND 1,188,816,015,386) of assets which have been fully depreciated but are still in use.

As noted further in Note 20, the Company has pledged its tangible fixed assets, which has the carrying value of approximately VND 1,311,791,191,704 as at 30 June 2026 (31 December 2025: VND 1,411,140,331,650), to secure banking facilities granted to the Company.

As at 30 June 2026, detailed list of tangible fixed assets currently in existence during the period with a value equal to or greater than 10% of the total tangible fixed assets:

Name of tangible fixed assets	**Cost**
	VND
Vosco Sky vessel	486,436,259,129
Vosco Sunrise vessel	772,527,190,675
Vosco Starlight vessel	416,568,179,870
Vosco Sunlight vessel	444,281,683,715
Vosco Jubilant vessel	464,208,926,291
	2,584,022,239,680

14. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
COST			
Opening balance	**10,041,668,680**	**2,646,100,000**	**12,687,768,680**
Additions	-	251,380,000	251,380,000
Closing balance	**10,041,668,680**	**2,897,480,000**	**12,939,148,680**
ACCUMULATED AMORTISATION			
Opening balance	**2,213,318,987**	**1,921,121,534**	**4,134,440,521**
Charge for the period	80,966,058	184,500,000	265,466,058
Closing balance	**2,294,285,045**	**2,105,621,534**	**4,399,906,579**
NET BOOK VALUE			
Opening balance	**7,828,349,693**	**724,978,466**	**8,553,328,159**
Closing balance	**7,747,383,635**	**791,858,466**	**8,539,242,101**

The cost of the Company's intangible assets includes VND 1,539,100,000 (31 December 2025: VND 1,539,100,000) of assets which have been fully amortised but are still in use.

As at 30 June 2026, detailed list of intangible fixed assets currently in existence during the period with a value equal to or greater than 10% of the total intangible fixed assets:

Name of intangible fixed assets	**Cost**
	VND
Land use right at No.122 Nguyen Tat Thanh, District 4, Ho Chi Minh City	5,744,764,960
Land use right at No. 22 Yet Kieu, Ha Noi	1,453,987,500
	7,198,752,460

15. SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
Indika Capital Investments Pte Ltd	133,690,439,520	-
Fratelli Cosulich Bunkers (HK) Ltd	14,513,411,282	14,695,573,634
VIMC Shipping Company – Branch of Vietnam Maritime Corporation	2,196,785,612	18,696,685,848
Viet Thuan Transport Company Limited	6,033,313,223	12,789,706,383
Others	152,464,015,018	99,741,769,858
	308,897,964,655	**145,923,735,723**
In which:		
Short-term trade payables to related parties (Details stated in Note 32)	20,758,445,004	31,962,437,926

16. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance	Opening balance
	VND	VND
Platina Bulk Carriers Pte Ltd	13,337,527,495	500,261,458
Haesung Marine Co., Ltd	7,740,535,010	-
Perfect Bulk Asia Maritime Pte. Ltd	5,669,117,606	5,893,239,019
Vocean Shipping Pte Ltd	-	4,370,714,316
Dampskibsselskabet Norden A/S	-	3,772,961,000
Others	28,541,008,956	8,307,098,219
	55,288,189,067	**22,844,274,012**

17. SHORT-TERM TAXES AND AMOUNTS RECCEIVABLE/ PAYABLE TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid/Offset during the period	Closing balance
	VND	VND	VND	VND
a. Receivables				
Corporate income tax	94,843,656	-	9,492,283	85,351,373
	94,843,656	**-**	**9,492,283**	**85,351,373**
b. Payables				
Import value - added tax	-	26,888,652,348	26,888,652,348	-
Corporate income tax	63,590,206,095	13,235,016,100	66,490,222,195	10,335,000,000
Personal income tax	318,389,900	931,316,621	1,026,545,500	223,161,021
Land, housing tax and land rental	-	3,367,512,812	2,824,462,512	543,050,300
Others	-	2,541,601,650	2,541,601,650	-
	63,908,595,995	**46,964,099,531**	**99,771,484,205**	**11,101,211,321**

18. SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance (Reclassified)
	VND	VND
Borrowing costs	3,556,535,056	4,003,671,349
Completed vessel dry-docking costs	47,730,716,426	-
	51,287,251,482	**4,003,671,349**

19. OTHER PAYABLES

	Closing balance	Opening balance (Reclassified)
	VND	VND
a. Current		
Accrued interest payable on the Vosco Sunrise vessel project (i)	121,642,069,333	121,642,069,333
Container shell deposits	2,177,572,400	2,488,082,400
Insurance premiums and trade union fees payable	1,283,461,333	635,855,333
Others	32,976,890,619	45,146,487,064
	158,079,993,685	**169,912,494,130**
b. Non-current		
Provisional increase in the cost of vessels (Lucky Star, Blue Star and Vosco Sunrise) (ii)	487,172,201,784	487,172,201,784
Others	1,921,066,020	2,121,066,020
	489,093,267,804	**489,293,267,804**
In which:		
Other current payables to related parties (Details stated in Note 32)	1,395,498,511	68,595,498,511

(i) Representing interest payable on a State investment credit loan funded by the Vietnam Development Bank to finance the payment for completed work and additional costs incurred in completing the Vosco Sunrise cargo vessel. The Company has fully repaid the outstanding principal and has only the obligation to settle the accrued interest. The overdue interest penalty was waived by the Vietnam Development Bank pursuant to Official Letter No. 341/NHPT.DB-TD1 dated 29 December 2023.

(ii) The Company is in the process of finalising the settlement of the cost of the Lucky Star, Blue Star and Vosco Sunrise vessels against advances paid to Nam Trieu Shipbuilding One Member Company Limited and Bach Dang Shipbuilding One Member Company Limited. As at the date of preparation of the separate interim consolidatd financial statements for the six-month period ended 30 June 2026, the two above-mentioned companies were in the process of completing their dissolution procedures.

20. LOANS AND OBLIDATIONS UNDER FINANCE LEASES

	Opening balance		In the period	Closing balance
	VND		VND	VND
	Amount	Increases	Decreases	Amount
a. Current				
Short-term loans	**30,365,821,289**	**122,499,232,423**	**141,519,795,248**	**11,345,258,464**
Vietnam International Commercial Joint Stock Bank (i)	30,365,821,289	122,499,232,423	141,519,795,248	11,345,258,464
Current portion of long-term loans	**104,082,257,144**	**56,491,128,572**	**56,491,128,572**	**104,082,257,144**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Lach Tray Branch (ii)	66,300,000,000	37,600,000,000	37,600,000,000	66,300,000,000
Vietnam Maritime Commercial Joint Stock Bank - Hai Phong Branch (iii)	37,782,257,144	18,891,128,572	18,891,128,572	37,782,257,144
	134,448,078,433	**178,990,360,995**	**198,010,923,820**	**115,427,515,608**
b. Non - current				
Long-term loans				
Joint Stock Commercial Bank for Investment and Development of Vietnam - Lach Tray Branch (ii)	482,934,880,000	-	37,600,000,000	445,334,880,000
Vietnam Maritime Commercial Joint Stock Bank - Hai Phong Branch (iii)	245,584,671,428	-	18,891,128,572	226,693,542,856
	728,519,551,428	**-**	**56,491,128,572**	**672,028,422,856**
In which:				
- Amount due for settlement within 12 months	*104,082,257,144*			*104,082,257,144*
- Amount due for settlement after 12 months	*624,437,294,284*			*567,946,165,712*

(i) Presents a loan from Vietnam International Commercial Joint Stock Bank under Credit Agreement No. 1039042.26 dated 02 June 2026. The loan is intended to supplement working capital for the Company's business and production activities and has a term of 5.5 months, bearing interest at 3.8% per annum.

(ii) Presents a loan from Joint Stock Commercial Bank for Investment and Development of Vietnam – Lach Tray Branch with the closing balance is VND 214,336,000,000 under Credit Agreement No. 01/2024/2661509/HDTD dated 30 December 2024 and the amendment dated 12 February 2025. The loan is intended to finance the payment of eligible and lawful costs incurred in implementing the project to acquire the bulk carrier Lista, with a deadweight tonnage of 55,868 DWT (summer load line), equivalent to 57,378 DWT (tropical load line), built in Japan in 2011. The loan has a maximum term of 84 months. The collateral comprises all assets formed from the loan proceeds of the Project, being the Vosco Starlight (VSA) vessel.

Presents a loan from Joint Stock Commercial Bank for Investment and Development of Vietnam – Lach Tray Branch with the closing balance is VND 268,598,880,000 under Credit Agreement No. 02/2025/2661509/HDTD dated 30 July 2025 and the amendment dated 25 August 2025. The loan is intended to finance the payment of eligible and lawful costs incurred in implementing the project to acquire the bulk carrier Medi Manila, with a deadweight tonnage of 57,903 DWT, built in China in 2014. The loan has a maximum term of 84 months. The collateral comprises all assets formed from the loan proceeds of the Project, being the Vosco Jubilant (VSJ) vessel.

(iii) Presents a loan from Vietnam Maritime Commercial Joint Stock Bank – Hai Phong Branch under Credit Agreement No. 81/2025/HDCV dated 18 April 2025. The loan is intended to finance the investment in the acquisition of a vessel (IMO No. 9648867), with a deadweight tonnage of 55,851 DWT and 57,361 DWT under the summer and tropical load lines, respectively, built in Japan in 2013 pursuant to the Memorandum of Agreement (MOA) dated 21 March 2025. The loan has a term of 84 months. The collateral is the Vosco Sunlight (VSL) vessel.

Long-term loans are repayable as follows:

	Closing balance	**Opening balance**
	VND	**VND**
On demand or within one year	104,082,257,144	104,082,257,144
In the second year	112,982,257,144	112,982,257,144
In the third to fifth year inclusive	338,946,771,432	338,946,771,432
After five years	116,017,137,136	172,508,265,708
	672,028,422,856	**728,519,551,428**
Less: Amount due for settlement within 12 months	(104,082,257,144)	(104,082,257,144)
Amount due for settlement after 12 months	**567,946,165,712**	**624,437,294,284**

21. EQUITY

Movement in Owners' equity

	Owners' contributed capital	Share premium	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND	VND
For the 6-month period ended 30 June 2025					
Prior period's opening balance	**1,400,000,000,000**	**1,777,018,739**	**237,954,751,352**	**349,192,676,213**	**1,988,924,446,304**
(Loss) for the period	-	-	-	(43,568,079,749)	(43,568,079,749)
Appropriation to investment and development fund	-	-	154,253,545,110	(154,253,545,110)	-
Appropriation to bonus and welfare fund and management bonus fund	-	-	-	(23,923,806,399)	(23,923,806,399)
Dividend declared	-	-	-	(154,000,000,000)	(154,000,000,000)
Prior period's closing balance	**1,400,000,000,000**	**1,777,018,739**	**392,208,296,462**	**(26,552,755,045)**	**1,767,432,560,156**
For the 6-month period ended 30 June 2026					
Current period's opening balance	**1,400,000,000,000**	**1,777,018,739**	**392,208,296,462**	**321,758,127,913**	**2,115,743,443,114**
Profit for the period	-	-	-	45,645,950,355	45,645,950,355
Appropriation to investment and development fund	-	-	146,707,438,020	(146,707,438,020)	-
Appropriation to bonus and welfare fund and management bonus fund	-	-	-	(30,680,000,000)	(30,680,000,000)
Dividend declared	-	-	-	(126,000,000,000)	(126,000,000,000)
Current period's closing balance	**1,400,000,000,000**	**1,777,018,739**	**538,915,734,482**	**64,016,640,248**	**2,004,709,393,469**

(i) The Company distributed its profit after tax for 2024 in accordance with Resolution No. 04/NQ-DHDCD dated 18 April 2025 of the Annual General Meeting of Shareholders. Accordingly, the Company appropriated VND 154,253,545,110 to the investment and development fund, VND 23,923,806,399 to the bonus and welfare fund and management bonus fund, and distributed cash dividends of VND 154,000,000,000.

(ii) The Company distributed its profit after tax for 2025 in accordance with Resolution No. 06/NQ-ĐHĐCĐ dated 15 May 2026 of the Annual General Meeting of Shareholders. Accordingly, the Company appropriated VND 146,707,438,020 to the investment and development fund, VND 30,680,000,000 to the reward and welfare fund and management bonus fund, and distributed cash dividends of VND 126,000,000,000.

Shares

	Closiong balance	Opening balance
	Shares	Shares
Number of shares issued to the public	140,000,000	140,000,000
Ordinary shares	*140,000,000*	*140,000,000*
Number of outstanding shares in circulation	140,000,000	140,000,000
Ordinary shares	*140,000,000*	*140,000,000*

An ordinary share has par value of VND 10,000.

Charter capital and investment capital

According to the latest amended Enterprise Registration Certificate, the Company's charter capital is VND 1,400,000,000,000. As at 30 June 2026, the charter capital had been fully contributed by the shareholders as follows:

	Contributed capital			
	Closing balance		Opening balance	
	VND	%	VND	%
Vietnam Maritime Corporation – Joint Stock Company	714,000,000,000	51.00	714,000,000,000	51.00
Others	686,000,000,000	49.00	686,000,000,000	49.00
	1,400,000,000,000	**100**	**1,400,000,000,000**	**100**

22. OFF INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION ITEMS

Foreign currencies

	Closing balance	Opening balance
United State Dollars (USD)	21.357.583,57	23.204.369,73

23. SEGMENT REPORTS

Business segment

The Company's principal activity is sea transportation and other activities, including services related to sea transportation and trading activities. During the period, the Company did not have any other material business activities. Accordingly, the financial information presented in the interim statement of financial position as at 30 June 2026 and all revenue and expenses presented in the interim income statement for the 6-month period ended 30 June 2026 relate to sea transportation and other activities. Information on the results of operations, fixed assets and other non-current assets, and the amount of significant non-cash expenses of the Company's business segment is as follows:

For the period from 01 January 2026 to 30 June 2026

Items	Transportation	Other activities	Total
	VND	VND	VND
BUSINESS RESULTS			
Net revenue from goods sold and services rendered	1,310,689,427,373	320,448,833,127	1,631,138,260,500
Profit after corporate income tax	**39,515,359,968**	**6,130,590,387**	**45,645,950,355**
ASSETS			
Segment assets	3,912,294,950,973	11,156,195,210	3,923,451,146,183
Unallocated assets	-	-	33,000,527,480
TOTAL ASSETS	**3,954,964,101,972**	**11,156,195,210**	**3,956,451,673,663**
LIABILITIES			
Segment liabilities	1,906,078,961,576	2,096,275,382	1,908,175,236,958
Unallocated liabilities	-	-	43,567,043,236
Total liabilities	**1,949,646,004,812**	**2,096,275,382**	**1,951,742,280,194**

For the period from 01 January 2025 to 30 June 2025

Items	Transportation	Other activities	Total
	VND	VND	VND
BUSINESS RESULTS			
Net revenue from goods sold and services rendered	960,202,010,698	337,727,539,533	1,297,929,550,231
Profit after corporate income tax	**(44,783,967,660)**	**1,215,887,911**	**(43,568,079,749)**
ASSETS			
Segment assets	3,434,259,047,150	11,474,451,926	3,445,733,499,076
Unallocated assets	-	-	27,034,623,022
TOTAL ASSETS	**3,434,259,047,150**	**11,474,451,926**	**3,472,768,122,078**
LIABILITIES			
Segment liabilities	1,673,864,133,422	2,705,583,264	1,676,569,716,686
Unallocated liabilities	-	-	28,765,845,236
Total liabilities	**1,673,864,133,422**	**2,705,583,264**	**1,705,335,561,922**

Geographical segments

The Company has selected business segments as its primary reporting segments, as the Company's risks and returns are primarily affected by differences in the services provided by the Company. Geographical segments are considered secondary reporting segments. Accordingly, the Company does not prepare segment reporting by geographical area.

24. REVENUE

	Current period VND	Prior period VND
Gross revenue from goods sold and services rendered		
Revenue from services rendered	1,312,665,527,373	962,412,913,078
Revenue from goods sold	318,472,733,127	336,329,919,533
	1,631,138,260,500	**1,298,742,832,611**
Deductions		
Sales discount	-	813,282,380
	-	**813,282,380**
In which:		
Revenue form related parties (Details stated in Note 32)	19,614,979,328	9,161,630,851

25. COST OF SALES

	Current period VND	Prior period VND
Cost of services rended	1,177,430,713,856	964,589,563,560
Cost of goods sold	312,064,892,668	335,013,758,142
	1,489,495,606,524	**1,299,603,321,702**

26. OPERATING AND PRODUCTION COST BY NATURE

	Current period VND	Prior period VND
Raw materials and consumables	357,210,269,766	363,089,490,025
Merchandise purchasing expenses	312,064,892,668	335,013,758,142
Labour costs	135,245,960,303	99,872,433,837
Depreciation and amortisation	137,263,294,599	177,384,546,482
Out-sourced services	582,280,462,719	358,763,060,035
Others	39,008,997,507	26,915,659,263
	1,563,073,877,562	**1,361,038,947,784**

27. FINANCIAL INCOME

	Current period VND	Prior period VND
Interest from bank deposits	6,993,450,493	15,944,195,455
Foreign exchange gain	9,159,211,074	19,299,854,496
	16,152,661,567	**35,244,049,951**

28. FINANCIAL EXPENSES

	Current period	Prior period
	VND	VND
Borrowing costs	22,142,886,609	9,825,589,628
Foreign exchange loss	2,299,453,548	4,907,502,239
	24,442,340,157	**14,733,091,867**

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Current period	Prior period
	VND	VND
Selling expenses		
Brokerage, commission expenses	38,973,245,213	30,262,980,638
	38,973,245,213	**30,262,980,638**
General and administration expenses		
Labour costs	15,749,636,950	14,950,951,383
Raw materials and consumables	1,975,224,012	1,455,874,697
Depreciation and amortisation	1,360,696,830	1,168,541,575
Taxes, fees and charges	3,367,512,812	3,273,280,812
Out-sourced services	1,762,226,434	1,684,451,344
Others	10,389,728,787	8,639,545,633
	34,605,025,825	**31,172,645,444**

30. CORPORATE INCOME TAX EXPENSE

	Current period	Prior period
	VND	VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period	11,094,492,283	(107,454,696)
Adjustments for corporate income tax expense in previous periods to the current period (i)	2,140,523,817	-
Total current corporate income tax expense	**13,235,016,100**	**(107,454,696)**

(i) According to the Tax Inspection Minutes dated 06 May 2026 for the period from 2022 to 2024, the Company's additional corporate income tax liability amounted to VND 2,140,523,817.

31. BASIC EARNINGS/(LOSSES) PER SHARE

	Current period	Prior period
Profit/(Loss) after corporate income (VND)	**45,645,950,355**	**(43,568,079,749)**
Profit/(Loss) attributable to ordinary shareholders for the calculation of basic earnings per share (VND)	**45,645,950,355**	**(43,568,079,749)**
Average ordinary shares in circulation for the period (share)	140,000,000	140,000,000
Profit/(Loss) basic earnings per share (VND/share)	**326**	**(311)**

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32. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the period:

Related Parties	Relationship
Vietnam Maritime Corporation - Joint Stock Company	Parent company
Vosco Trading and Service Joint Stock Company	Associate
Vosco Shipping Agency and Logistics Joint Stock Company	Associate
VIMC Logistics Joint Stock Company	Afffiliate
Port of Hai Phong Joint Stock Company	Afffiliate
Saigon Port Joint Stock Company	Afffiliate
VIMC Dinh Vu Port Joint Stock Company	Afffiliate
Dong Do Marine Joint Stock Company	Associate of parent company
Vietnam Ocean Shipping Agency Corporation	Afffiliate
Vietnam Sea Transport and Chartering Joint Stock Company	Associate of parent company
Cua Lo Port Tugboat and Maritime Services Joint Stock Company	Associate of parent company
VIMC Container Lines Joint Stock Company	Afffiliate
International Shipping and Labour Cooperation Joint Stock Company	Associate of parent company
VIMC Shipping Company – Branch of Vietnam Maritime Corporation	Dependent units of Parent company

During the period, the Company entered into the following significant transactions with its related parties:

	Current period VND	Prior period VND
Revenue from goods sold and services rendered		
VIMC Container Lines Joint Stock Company	12,733,763,728	2,080,055,600
Vosco Shipping Agency and Logistics Joint Stock Company	6,031,957,241	6,617,227,716
Vosco Trading and Service Joint Stock Company	447,171,001	456,547,535
Vietnam Ocean Shipping Agency Corporation	368,219,765	-
VIMC Shipping Company - Branch of Vietnam Maritime Corporation	16,000,000	7,800,000
Viet Nam Sea Transport and Chartering Joint Stock Company	16,000,000	-
VIMC Logistics Joint Stock Company	267,593	-
International Shipping and Labour Cooperation Joint Stock Company	1,600,000	-
	19,614,979,328	**9,161,630,851**
Purchases		
Vosco Trading and Service Joint Stock Company	37,886,798,457	14,012,460,658
VIMC Shipping Company - Branch of Vietnam Maritime Corporation	30,921,275,209	14,362,709,604
Port of Hai Phong Joint Stock Company	19,480,235,012	11,912,998,429
Saigon Port Joint Stock Company	17,544,332,176	10,039,450,143
VIMC Container Lines Joint Stock Company	13,673,027,788	1,865,700,000
Vosco Shipping Agency and Logistics Joint Stock Company	990,043,578	1,017,881,716
VIMC Dinh Vu Port Joint Stock Company	855,280,000	244,224,720
Viet Nam Sea Transport and Chartering Joint Stock Company	320,727,979	-
Cua Lo Port Tugboat and Maritime Services Joint Stock Company	120,766,800	-
	121,792,486,999	**53,455,425,270**

Significant related party balances as at the end of the reporting period were as follow:

	Closing balance	Opening balance
	VND	VND
Short-term trade receivables		
Vosco Shipping Agency and Logistics Joint Stock Company	838,564,198	1,008,013,936
Dong Do Marine Joint Stock Company	115,000,000	115,000,000
VIMC Container Lines Joint Stock Company	21,790,000	-
	975,354,198	**1,123,013,936**
Other short-term receivables		
Vosco Trading and Service Joint Stock Company	1,393,524,000	-
VIMC Shipping Company - Branch of Vietnam Maritime Corporation	-	9,929,392,926
	1,393,524,000	**9,929,392,926**
Short-term advances to suppliers		
Dong Do Marine Joint Stock Company	2,495,921,264	2,495,921,264
	2,495,921,264	**2,495,921,264**
Short-term trade payables		
Vosco Trading and Service Joint Stock Company	12,341,552,300	4,332,971,606
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 Shipping Company - Branch of Vietnam Maritime Corporation	2,196,785,612	18,696,685,848
Vietnam Maritime Corporation - Joint Stock Company	-	200,000,000
Vietnam Shipping and Chartering Joint Stock Company	60,325,690	-
VIMC Dinh Vu Port Joint Stock Company	-	311,623,200
VIMC Container Lines Joint Stock Company	-	108,840,004
	20,758,445,004	**31,962,437,926**
Other current payables		
Dong Do Marine Joint Stock Company	1,395,498,511	1,395,498,511
Vietnam Maritime Corporation	-	67,200,000,000
	1,395,498,511	**68,595,498,511**

Remuneration paid to the Board of Directors, Board of Supervisors and Board of Executive Officers:

	Current period	Prior period
Remunerations and bonus paid to the Company's Board of Directors and *Board of Supervisors*	**VND**	**VND**
Board of Directors		
Mr. Hoang Long	168,000,000	74,500,000
Mr. Nguyen Quang Minh	108,000,000	35,000,000
Mr. Nguyen Vu ha	75,600,000	-
Mr. Hoang Le Vuong	32,400,000	59,500,000
Mr. Cao Minh Tuan	-	24,500,000
Mr. Nguyen Ngoc Anh	-	24,500,000
Ms. Nguyen Thi Yen	-	24,500,000
Mr. Nguyen Trung Hieu	108,000,000	84,000,000
Ms. Tran Kieu Oanh	108,000,000	59,500,000
Ms. Nguyen Thi Thu Hoai	108,000,000	84,000,000
Mr. Phan Nhan Thao	32,400,000	84,000,000
Mr. Le Duy Duong	75,600,000	-
	816,000,000	**554,000,000**
Board of Supervisors		
Ms. Duong Thi Hong Hanh	108,000,000	84,000,000
Mr. Bui Anh Thai	25,200,000	60,000,000
Ms. Vu Thi Toan	84,000,000	60,000,000
Ms. Do Lan Huong	58,800,000	-
	276,000,000	**204,000,000**
Salary, bonus and other benefit paid to the Boards of Excecutive		
Mr. Nguyen Quang Minh	652,885,400	547,359,200
Mr. Cao Minh Tuan	-	118,264,000
Mr. Hoang Huu Hung	485,004,800	446,111,400
Mr. Dang Hong Truong	482,099,800	445,613,300
Mr. Tran Van Dang	479,140,800	448,180,250
	2,099,130,800	**2,005,528,150**

33. SUBSEQUENT EVENTS

There were no material events occurring after the end of the reporting period that require adjustment or disclosure in the Company's interim consolidated financial statements.

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

Bui Trong Quyen	**Nguyen Ba Truong**	**Nguyen Quang Minh**
Preparer	**Chief Accountant**	**Chief Executive Officer**
		Legal representative

Approved on 24 August 2026