

**VIET NAM OCEAN SHIPPING JOINT
STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 540 /VOSCO-KHTH

Hai Phong, 20 October 2026

Disclosure of Combined Financial
Statements for Q3/2026

ORDINARY INFORMATION DISCLOSURE

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

1. Name of Organization: Vietnam Ocean Shipping Joint Stock Company
- Stock code: VOS
- Headquarters Address: No. 215 Lach Tray Street, Gia Vien Ward, Hai Phong City
- Telephone: (+84) 225 3731 033
- Email: Pid@vosco.vn

2. Content of Information Disclosure: Vietnam Ocean Shipping Joint Stock Company would like to announce the Combined Financial Statements for the Third Quarter of 2026.

3. 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./.

INFORMATION DISCLOSURE OFFICER

Recipients:

- As above;
- Archive: VT, KHTH



Vu Truong Tho

No: 525 /2026/VOSCO-TCKT

Hai Phong, 15... October 2026

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Q3 2026

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CHIEF ACCOUNTANT



Nguyen Ba Truong

GENERAL DIRECTOR



Nguyen Quang Minh

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Code	Note	Closing balance	Opening balance
1	2	3	4	5
A – SHORT-TERM ASSETS	100		1.758.496.411.223	1.686.182.773.679
I. Cash and cash equivalents	110		761.105.086.762	763.902.368.720
1. Cash	111		761.105.086.762	658.846.368.720
2. Cash equivalents	112		-	105.056.000.000
II. Short-term investments	120		50.093.720.548	-
1. Trading securities	121		-	-
2. Allowances for decline in value of trading securities (*)	122		-	-
3. Held to maturity investments	123		50.093.720.548	-
4. Provision for short-term held-to-maturity investments	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments	126			
III. Short-term receivables	130		704.304.344.607	777.312.417.412
1. Short-term trade receivables	131		388.842.587.989	447.583.423.670
2. Short-term prepayments to suppliers	132		324.584.180.688	283.560.837.894
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135		55.561.555.280	112.852.135.198
6. Short-term allowances for doubtful debts (*)	136		(64.683.979.350)	(66.683.979.350)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		161.971.381.849	97.180.677.145
1. Inventories	141		161.971.381.849	97.180.677.145
2. Allowances for decline in value of inventories (*)	142		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		81.021.877.457	47.787.310.402
1. Short-term prepaid expenses	161		9.897.080.568	6.468.688.935
2. Deductible VAT	162		71.124.796.889	41.318.621.467
3. Taxes and other receivables from government budget	163		-	-
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-
B – LONG-TERM ASSETS	200		2.213.671.191.717	2.201.968.748.070
I. Long-term receivables	210		639.428.083.408	550.482.022.409
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		639.428.083.408	550.482.022.409
6. Long-term allowances for doubtful debts (*)	216		-	-
II. Fixed assets	220		1.298.941.130.940	1.487.290.419.064
1. Tangible fixed assets	221		1.290.571.216.868	1.478.737.090.905
- Historical costs	222		4.078.893.116.054	4.074.933.818.165

ASSETS	Code	Note	Closing balance	Opening balance
1	2	3	4	5
- Accumulated depreciation (*)	223		(2.788.321.899.186)	(2.596.196.727.260)
2. Finance lease fixed assets	224		-	-
- Historical costs	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		8.369.914.072	8.553.328.159
- Historical costs	228		12.974.148.680	12.687.768.680
- Accumulated depreciation (*)	229		(4.604.234.608)	(4.134.440.521)
III. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250		920.000.000	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		920.000.000	-
VI. Long-term investments	260		20.447.829.285	18.782.829.285
1. Investments in subsidiaries	261		6.000.000.000	6.000.000.000
2. Investments in joint ventures and associates	262		11.250.000.000	9.450.000.000
3. Investments in equity of other entities	263		3.399.942.000	3.534.942.000
4. Allowances for long-term investments (*)	264		(202.112.715)	(202.112.715)
5. Held to maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments	266		-	-
VII. Other long-term assets	270		253.934.148.084	145.413.477.312
1. Long-term prepaid expenses	271		253.467.728.138	144.947.057.366
2. Deferred income tax assets	272		466.419.946	466.419.946
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	280		3.972.167.602.940	3.888.151.521.749
RESOURCES	Code	Note	Closing balance	Opening balance
1	2	3	4	5
C - LIABILITIES	300		1.912.697.674.235	1.790.778.768.528
I. Short-term liabilities	310		883.903.805.005	677.048.206.440
1. Short-term trade payables	311		164.742.635.353	145.923.735.723
2. Short-term prepayments from customers	312		66.547.699.128	22.844.274.012
3. Dividends and profits payable	313		131.900.587.560	73.230.617.850
4. Taxes and other payables to government budget	314		15.279.479.000	63.905.595.995
5. Payables to employees	315		18.971.986.384	30.256.501.304
6. Short-term accrued expenses	316		19.959.225.584	4.003.671.349
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contract	318		-	-
9. Short-term unearned revenues	319		-	-
10. Other short-term payments	320		164.814.909.472	169.091.388.538
11. Short-term borrowings and finance lease liabilities	321		266.209.141.288	134.448.078.433
12. Short-term provisions	322		-	7.000.000.000
13. Bonus and welfare fund	323		35.478.141.236	26.344.343.236
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325		-	-

ASSETS	Code	Note	Closing balance	Opening balance
1	2	3	4	5
II. Long-term liabilities	330		1.028.793.869.230	1.113.730.562.088
1. Long-term trade payables	331		-	-
2. Long-term prepayments from customers	332		-	-
3. Long-term taxes and other payables to government budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		489.093.267.804	489.293.267.804
9. Long-term borrowings and finance lease liabilities	339		539.700.601.426	624.437.294.284
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D - OWNER'S EQUITY	400		2.059.469.928.705	2.097.372.753.221
1. Contributed capital	411		1.400.000.000.000	1.400.000.000.000
- Ordinary shares with voting rights	411a		1.400.000.000.000	1.400.000.000.000
- Preference shares	411b		-	-
2. Capital surplus	412		1.777.018.739	1.777.018.739
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		538.915.734.482	392.208.296.462
9. Other equity funds	419		-	-
10. Undistributed profit after tax	420		118.777.175.484	303.387.438.020
- Undistributed profit after tax brought forward	420a		-	-
- Undistributed profit after tax for the current year	420b		118.777.175.484	303.387.438.020
TOTAL RESOURCES	440		3.972.167.602.940	3.888.151.521.749

Hai Phong, 15 October 2026

Prepared by

Chief accountant

General Director



Bui Trong Quyen



Nguyen Ba Truong




Nguyen Quang Minh

INCOME STATEMENT

Q3 2026

Item	Code	Note	Quarter		Accumulation from the beginning of the fiscal year to at the end of current quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenues from sales of goods and rendering services	01		739.023.413.958	849.712.763.640	2.370.161.674.458	2.148.455.596.251
2. Revenue deductions	02		-	-	-	813.282.380
3. Net revenues from sales of goods and rendering services	10		739.023.413.958	849.712.763.640	2.370.161.674.458	2.147.642.313.871
4. Costs of goods sold	11		596.054.233.998	767.230.249.728	2.085.549.840.522	2.066.611.027.590
5. Gross revenues from sales of goods and rendering services	20		142.969.179.960	82.482.513.912	284.611.833.936	81.031.286.281
6. Gain/(loss) from disposal of investment property	21		-	-	-	-
7. Financial income	22		3.664.857.227	13.201.605.569	21.158.524.361	49.497.660.101
8. Financial expenses	23		19.892.845.302	11.151.790.599	44.335.125.229	25.820.507.513
- In which: Interest expenses	24		11.366.528.426	10.088.281.680	33.509.415.035	19.913.871.308
9. Selling expenses	25		22.224.670.135	17.587.294.671	61.197.915.348	47.850.275.309
10. General administration expenses	26		18.127.614.382	19.318.240.898	52.727.643.426	50.439.207.556
11. Net profits from operating activities	30		86.388.907.368	47.626.793.313	147.509.674.294	6.418.956.004
12. Other income	31		2.443.908.460	99.755.392.571	3.576.708.461	100.498.753.481
13. Other expenses	32		26.082.515	311.305.889	6.183.683.454	3.342.915.364
14. Other profits	40		2.417.825.945	99.444.086.682	(2.606.974.993)	97.155.838.117
15. Total net profit before tax	50		88.806.733.313	147.070.879.995	144.902.699.301	103.574.794.121
16. Current corporate income tax expenses	51		12.900.000.000	16.600.000.000	26.125.523.817	16.600.000.000
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profits after corporate income tax	60		75.906.733.313	130.470.879.995	118.777.175.484	86.974.794.121

Hai Phong, 15 October 2026

Prepared by

Chief accountant

General Director

Bui Trong Quyên

Nguyễn Ba Trường



Nguyễn Quang Minh

215 Lach Tray Street, Haiphong

CASH FLOW STATEMENT

(Indirect method)

Q3 2026

Item	Code	Note	Accumulation from the beginning of the fiscal year to at the end of current year	
			Current year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
<i>1. Profit before tax</i>	01		144,902,699.301	103,574,794.121
<i>2. Adjustments for</i>			-	-
- Depreciation of fixed assets and investment properties	02		192,594,966.013	250,576,095.695
- Provisions	03		(9,000,000.000)	(7,998,099.134)
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		5,824,758.925	(5,114,798.229)
- Gains (losses) on investing activities	05		(10,846,765.562)	(120,336,473.069)
- Interest expenses	06		33,509,415.035	19,913,871.308
- Other adjustments	07		-	-
Operating profit before changes in working capital	08		356,985,073.712	240,615,390.692
- Increase (decrease) in receivables	09		(39,855,183.471)	(233,309,371.019)
- Increase (decrease) in inventories	10		(64,790,704.704)	(17,647,464.035)
- Increase (decrease) in payables (exclusive of interest payables, corporate income tax payables)	11		67,571,765.938	135,040,261.627
- Increase (decrease) in prepaid expenses	12		(111,949,062.405)	(50,977,948.654)
- Increase (decrease) in trading securities	13		-	-
- Interest paid	14		(33,975,687.969)	(15,846,875.567)
- Corporate income tax paid	15		(76,815,729.912)	(10,290,235.554)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(21,546,202.000)	(3,818,900.000)
Net cash flows from operating activities	20		75,624,269.189	43,764,857.490
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(10,964,548.889)	(1,283,294,373.718)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	98,987,431.619
3. Loans and purchase of debt instruments from other entities	23		(200,000,000.000)	(254,000,000.000)
4. Collection of loans and repurchase of debt instruments of other entities	24		152,000,000.000	979,000,000.000
5. Equity investments in other entities	25		(1,800,000.000)	-
6. Proceeds from equity investment in other entities	26		135,000.000	-
7. Interest and dividend received	27		8,780,388.357	37,164,143.638
Net cash flows from investing activities	30		(51,849,160.532)	(422,142,798.461)

Item	Code	Note	Accumulation from the beginning of the fiscal year to at the end of current year	
			Current year	Previous year
1	2	3	4	5
III. Cash flows from financial activities			-	-
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayments of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		273.280.858.103	1.175.723.551.894
4. Repayment of principal	34		(226.256.488.106)	(320.306.928.492)
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		(67.330.030.290)	(228.000)
<i>Net cash flows from financial activities</i>	40		(20.305.660.293)	855.416.395.402
Net cash flows during the fiscal year	50		3.469.448.364	477.038.454.431
Cash and cash equivalents at the beginning of fiscal year	60		763.902.368.720	487.418.499.744
Effect of exchange rate fluctuations	61		(6.266.730.322)	5.329.883.525
Cash and cash equivalents at the end of fiscal year	70		761.105.086.762	969.786.837.700

Prepared by



Bui Trong Quyen

Chief accountant



Nguyen Ba Truong

Hai Phong, 15 October 2026

General Director



Nguyen Quang Minh

NOTES TO FINANCIAL STATEMENTS
Q3 2026

I. Enterprise information

1. Form of ownership.

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

2. Fields: Transportation and services.

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

4. Ordinary course of business: Not exceeding 12 months.

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

6. Enterprise structure

- A list of subsidiaries;

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

- A list of joint ventures and associates

<i>Name of Company</i>	<i>Address</i>	<i>Proportion of ownership</i>	<i>Proportion of voting rights</i>
VOSCO Trading and Service Joint Stock Company (VTSC)	215 Lach Tray, Gia Vien Ward, Hai Phong City	46.45 %	46.45 %
VOSCO Agency and Logistics Joint Stock Company (VOSAL)	215 Lach Tray, Gia Vien Ward, Hai Phong City	36 %	36 %

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

<i>Name of Units</i>	<i>Address</i>
Branch of Vietnam Ocean Shipping Joint Stock Company in Ho Chi Minh City	122 Nguyen Tat Thanh Street, Xom Chieu Ward, Ho Chi Minh City.
Branch of Vietnam Ocean Shipping Joint Stock Company – VOSCO Maritime Training Centre	215 Lach Tray, Gia Vien Ward, Hai Phong City
Branch of Vietnam Ocean Shipping Joint Stock Company – VOSCO Crew Supply Centre	215 Lach Tray, Gia Vien Ward, Hai Phong City

7. Declaration about comparability of the financial statements

The figures in the combined financial statements for the Q3 2026 are comparable to those of the same period last year.

II. Accounting period and accounting currency

1. Fiscal year.

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

2. Accounting currency: Vietnamese Dong (VND).

III. Accounting Standards and Accounting system

1. Accounting system

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

2. Declaration of adherence to Accounting Standards and Accounting system

The combined financial statements have been prepared and presented in accordance with the Vietnamese Accounting Standards and Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, as well as supplementary circulars and implementation guidelines for accounting standards and corporate accounting systems issued by the Ministry of Finance.

IV. Accounting policies

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

2. Exchange rates which are applied in accounting.

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

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

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

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

4. Rules for recording cash and cash equivalents.

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

5. Accounting rules for financial investments

a) Trading securities

b) Held to maturity investments

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

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

c) Loans

d) Investments in subsidiaries; joint ventures and associates

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

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

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

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

e) Methods of accounting for financial investment-related transactions

6. Accounting rules for receivables

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

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

7. Rules for recording inventories:

- Rules for recording inventories: Inventory is recognized at actual cost.

- Methods for calculating value of inventories: The value of materials and tools at the end of the period is calculated using the specific identification method; the value of fuel inventory at the end of the period is calculated using the first-in, first-out (FIFO) method.

- Methods for recording inventories: The perpetual inventory system is used.

- Methods for creating allowances for decline in value of inventories: A provision for inventory devaluation is recognized when the original cost exceeds the net realizable value. The net realizable value is the estimated selling price of the inventory minus the estimated costs to complete the product and the estimated costs necessary to sell it.

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

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

9. Accounting rules for BCC.

10. Accounting rules for deferred corporate income tax.

11. Accounting rules for prepaid expenses.

12. Accounting rules for liabilities.

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

13. Rules for recording borrowings and finance lease liabilities.

14. Rules for recording and capitalizing borrowings.

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

15. Rules for recording accrued expenses.

16. Rules and methods for recording provisions.

17. Rules for recording unearned revenues.

18. Rules for recording convertible bonds.

19. Rules for recording owner's equity:

- Rules for recording contributed capital, capital surplus, conversion options on convertible bonds, other owner's equity: The owner's contributions are recognized based on the actual capital contributed by shareholders and owners.
- Rules for recording differences upon asset revaluation.
- Rules for recording exchange differences: According to the provisions of Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the corporate accounting system.
- Rules for recording undistributed profit.

20. Rules and methods for recording revenues:

- Revenues from sale;
- Revenues from services rendered: is recognized when the following conditions are simultaneously satisfied: Revenue can be reliably determined; economic benefits will be received from the transaction of providing goods or services; the portion of work completed at the reporting date can be determined; the costs incurred for the transaction and the costs to complete the service transaction can be determined.
In cases where the service is performed over multiple periods, revenue is recognized in the period based on the completion of work as of the end of the accounting period.
- Financial income: This includes dividends received (if any) from entities in which the company has invested, as well as interest on bank deposits and bond interest. Bank interest is recognized on an accrual basis, determined based on the balance of deposit accounts and the actual interest rate for each period. Dividends are recognized when the company is entitled to receive dividends or profits from its investments.
- Revenues from construction contract.
- Other income

21. Accounting rules for revenue deductions

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

22. Accounting rules for costs of goods sold.

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

23. Accounting rules for financial expenses.

The expenses recognized as financial expenses include:

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

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

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

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

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

26. Other accounting rules and methods.

V. Notes to the Statement of Financial Position

Unit: VND

	Closing balance	Opening balance
1. Cash	710.981.843	390.718.664
- Cash	760.394.104.919	658.455.650.056
- Demand deposits	-	-
- Cash in transit	-	105.056.000.000
- Cash equivalents	-	-
Total	761.105.086.762	763.902.368.720
2. Financial investments (Details in Appendix 1)		
3. Trade receivables	Closing balance	Opening balance
a) Short-term trade receivables	388.842.587.989	447.583.423.670
- Trade receivables accounting for at least 10% of total trade receivables	302.504.711.603	330.181.506.467
DIC Investment & Trading JSC	57.397.598.942	59.397.598.942
Vinashin Ocean Shipping Company Limited	2.576.373.991	14.604.767.229
LU GIA COMMODITIES COMPANY LTD	96.516.034.670	47.122.497.340
Vinacomin - Transport And Coal Trading Joint Stock Company	-	175.500.000.000
Duyen Hai Thermal Power Co - Branch of Power Generation Corp 1	-	33.556.642.956
ANH THANG HA LONG SERVICE AND TRADING CO., LTD	146.014.704.000	-
- Other trade receivables	86.337.876.386	117.401.917.203
b) Long-term trade receivables	-	-
c) Trade receivables from relevant entities (Details in Appendix 11a)	-	-
4. Other receivables (Details in Appendix 2)	-	-
5. Shortage of assets awaiting resolution (each type of asset)	-	-
6. Bad debts (Details in Appendix 3)	-	-
7. Inventories (Details in Appendix 4)	-	-
8. Long-term assets in progress	Closing balance	Opening balance
a) Work in progress	-	-
b) Construction in progress	-	-
- Purchase	-	-
- Capital investment	-	-
- Repair	-	-
- Upgrading and Renovation	920.000.000	-
Total:	920.000.000	-
9. Increase or decrease in tangible fixed assets (Details in Appendix 5)		
10. Increase or decrease in intangible fixed assets (Details in Appendix 6)		
11. Increase or decrease in finance lease fixed assets	-	-
12. Increase or decrease in investment properties	-	-
12. Increase or decrease in investment properties	-	-
13. Prepaid expenses	Closing balance	Opening balance
a) Short-term (in details)	9.897.080.568	6.468.688.935
- Prepaid expenses incurred from fixed asset operating lease	-	-
- Dispatched tools and supplies	858.142.584	782.704.254
- Borrowing expenses	-	-
- Insurance premiums	7.488.981.478	4.513.953.322
- Other items	1.549.956.506	1.172.031.359
b) Long-term	253.467.728.138	144.947.057.366
- Dispatched tools and supplies	20.658.729.863	211.755.556
- Insurance premiums	-	-
- Periodical ship repair cost	232.808.998.275	144.735.301.810
- Other items	-	-
Total	263.364.808.706	151.415.746.301
14. Other assets	Closing balance	Opening balance

15. Borrowings and finance lease liabilities (Details in Appendix 7)	-	-
16. Trade payables (Details in Appendix 8)	-	-
18. Dividends and profits payable	Closing balance	Opening balance
- Dividends and profits payable	131.900.587.560	73.230.617.850
19. Taxes and other payables to the State (Details in Appendix 9)	-	-
20. Accrued expenses	Closing balance	Opening balance
21. Other payables	Closing balance	Opening balance
a) Short-term	-	-
- Surplus of assets awaiting resolution	-	-
- Funding of trade union	458.119.133	625.419.133
- Social insurance	-	-
- Health insurance	-	-
- Unemployment insurance	-	-
- Payables on equitization	-	-
- Short-term deposits	200.000.000	-
- Other payables	164.156.790.339	168.465.969.405
Total	164.814.909.472	169.091.388.538
b) Long-term	-	-
- Long-term deposits	921.000.000	1.121.000.000
- Other payables	488.172.267.804	488.172.267.804
c) Overdue debts (each item in details, reasons for non-payment of overdue debts)	-	-
Total	489.093.267.804	489.293.267.804
22. Unearned revenues	Closing balance	Opening balance
23. Bonds issued	-	-
24. Preference shares classified as liabilities	-	-
25. Provisions	Closing balance	Opening balance
a) Short-term	-	-
- Other provision payables	-	7.000.000.000
Total	-	7.000.000.000
b) Long-term (similarly to short-term)	-	-
26. Deferred income tax assets and deferred income tax payables	-	-
a. Deferred income tax assets	Closing balance	Opening balance
- Corporate income tax rates used for determination of value of deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences	466.419.946	466.419.946
Deferred income tax assets	466.419.946	466.419.946
b. Deferred income tax payables	Closing balance	Opening balance
- Corporate income tax rates used for determination of value of deferred income tax payables	20%	20%
27. Owner's equity		
a) Comparison table of owner's equity fluctuations (Details in Appendix 10)		
b) Contributed capital	Closing balance	Opening balance
- Contributed capital of parent company	714.000.000.000	714.000.000.000
- Contributed capital of other entities	686.000.000.000	686.000.000.000
Total	1.400.000.000.000	1.400.000.000.000
c) Capital transactions with owners and distribution of dividends or profits	Current year	Previous year
- Owner's invested equity	-	-
+ Opening capital	1.400.000.000.000	1.400.000.000.000

+ Increase in capital during the fiscal year	-	-
+ Decrease in capital during the fiscal year	-	-
+ Closing capital	1.400.000.000.000	1.400.000.000.000
d) Shares	Closing balance	Opening balance
- Number of shares registered for issuance	140.000.000	140.000.000
- Number of shares sold to public market	140.000.000	140.000.000
+ Common shares	140.000.000	140.000.000
+ Preference shares (type of shares classified as owner's equity)	-	-
- Number of shares repurchased (treasury shares)	-	-
+ Common shares	-	-
+ Preference shares (type of shares classified as owner's equity)	-	-
- Number of shares outstanding	140.000.000	140.000.000
+ Common shares	140.000.000	140.000.000
+ Preference shares (type of shares classified as owner's equity)	-	-
<i>*Par value of shares outstanding</i>	10.000	10.000
dd) Dividends	-	-
e) Funds of enterprises:	538.915.734.482	392.208.296.462
- Development investment funds	538.915.734.482	392.208.296.462
- Other funds	-	-
g) Income and expenses, profits and losses directly recorded to owner's eq	-	-
28. Differences upon asset revaluation	Current year	Previous year
29. Exchange differences	Current year	Previous year
30. Off-balance sheet items	Closing balance	Opening balance
a) Outsource assets:	-	-
b) Assets held under a trust	-	-
c) Foreign currencies: - USD	26.729.597,60	23.203.080,55

VII. Notes to the income statement

	<i>Unit: VND</i>	
	Current year	Previous year
1. Gross revenue	2.370.161.674.458	2.148.455.596.251
a/ Revenue	2.370.161.674.458	2.148.455.596.251
- Revenue from sale	373.397.712.201	646.634.103.723
- Revenue from services rendered	1.996.763.962.257	1.501.821.492.528
2. Revenue deductions	-	813.282.380
<i>Including:</i>	-	-
- Commercial discounts	-	-
- Sales rebates	-	813.282.380
- Sales returns	-	-
3. Costs of goods sold	Current year	Previous year
- Costs of finished goods sold	-	-
- Costs of goods sold	364.585.714.407	645.855.629.136
- Cost price of services rendered	1.720.964.126.115	1.420.755.398.454
Total	2.085.549.840.522	2.066.611.027.590
4. Financial income	Current year	Previous year
- Interests of deposits or loans	9.453.241.562	20.234.222.250
- Interests of investments	-	-
- Dividends or distributed profits	1.393.524.000	1.114.819.200
- Interests of exchange differences	10.311.758.799	28.148.618.651
+ <i>In which: Gains from exchange rate differences from revaluation of accounts derived from foreign currencies</i>	-	5.114.798.229
- Interests of sale under deferred payment or payment discounts	-	-
- Other financial incomes	-	-

	Total	21.158.524.361	49.497.660.101
		Current year	Previous year
5. Financial expenses		33.509.415.035	19.913.871.308
- Interests of borrowings		-	-
- Losses due to disposal of financial investments		-	-
- Losses of exchange differences		10.825.710.194	5.906.636.205
+ In which: Losses on exchange rate differences from revaluation of accounts derived from foreign currencies		5.824.758.925	-
- Allowances for decline in value of trading securities and investment impairment		-	-
- Other financial expenses		-	-
- Decreases in financial expenses		-	-
	Total	44.335.125.229	25.820.507.513
		Current year	Previous year
6. Other income		-	98.987.431.619
- Disposal or transfer of fixed asset		-	-
- Gains from revaluation of assets		-	-
- Collected fines		-	-
- Other items.		3.576.708.461	1.511.321.862
	Total	3.576.708.461	100.498.753.481
7. Other expenses			
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets		-	-
- Losses due to revaluation of assets		-	-
- Fines		428.866.964	13.641.135
- Other items.		5.754.816.490	3.329.274.229
	Total	6.183.683.454	3.342.915.364
8. Selling expenses and general administration expenses		Current year	Previous year
a) General administration expenses incurred during the fiscal year		52.727.643.426	50.439.207.556
- Labour expenses		25.328.858.450	24.185.428.852
- Tax, Charge, Fee		5.163.872.523	4.904.676.523
- Other general administration expenses		22.234.912.453	21.349.102.181
b) Selling expenses incurred during the fiscal year		61.197.915.348	47.850.275.309
- Commissions expenses		61.197.915.348	47.850.275.309
- Other expenses		-	-
c) Decreases in selling expenses and general administration expenses		-	-
9. Operating expenses		Current year	Previous year
- Material expenses		481.326.657.559	482.961.168.892
- Labor costs		207.029.725.713	154.352.703.036
- Fixed asset depreciation		192.594.966.013	250.576.095.695
- Outsourcing services		898.254.504.045	586.353.020.289
- Other expenses in cash.		55.683.831.559	44.801.893.407
	Total	1.834.889.684.889	1.519.044.881.319
		-	-
10. Current corporate income tax expenses			
- Corporate income tax expenses determined according to taxable income of the current year		23.985.000.000	16.600.000.000
- Corporate income tax expenses of previous years transferred to corporate income tax expenses of the current year		2.140.523.817	-
- Total corporate income tax expenses of the current year		26.125.523.817	16.600.000.000
11. Deferred corporate income tax expenses		-	-
- Total deferred corporate income tax expenses.		-	-

VIII. Notes to cash flow statement

Unit: VND

1. Nonmonetary transactions affecting cash flow statement in the future

Current year Previous year

2. Amounts of money held by the enterprise without use.

3. Proceeds from borrowings during the fiscal year:

4. Actual repayments on principal during the fiscal year:

IX. Other information

1. Potential debts, commitments and other financial information

2. Events occurring after the fiscal-year end:

3. Information about relevant entities (Details in Appendix 11a)

Hai Phong, 15 October 2026

Prepared by

Chief accountant

General Director



Bui Trong Quyen



Nguyen Ba Truong



Nguyen Quang Minh

	Closing balance			Opening balance		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
<i>a) Trading securities</i>						

	Closing balance		Opening balance	
	Historical cost	Book value	Historical cost	Book value
<i>b) Held to maturity investments</i>				
b1) Short-term investment	50.093.720.548	50.093.720.548	-	-
- Term deposits	50.093.720.548	50.093.720.548	-	-
- Bonds	-	-	-	-
- Other investments	-	-	-	-
b2) Long-term investment	-	-	-	-
- Term deposits	-	-	-	-
- Bonds	-	-	-	-
- Other investments	-	-	-	-

	Closing balance			Opening balance		
	Historical Cost	Provision	Fair value	Historical Cost	Provision	Fair value
<i>c) Investment in other entities</i>	20.649.942.000	(202.112.715)	20.447.829.285	18.984.942.000	(202.112.715)	18.782.829.285
Investment in a subsidiary	6.000.000.000	0	6.000.000.000	6.000.000.000	0	6.000.000.000
- VOSCO Manpower Supply One Member Company Ltd	6.000.000.000	0	6.000.000.000	6.000.000.000	0	6.000.000.000
Investment in joint ventures, associates	11.250.000.000	0	11.250.000.000	9.450.000.000	0	9.450.000.000
+ VOSAL (Proportion of ownership 36%)	3.600.000.000	0	3.600.000.000	1.800.000.000	0	1.800.000.000
+ VTSC (Proportion of ownership 46.45%)	7.650.000.000	0	7.650.000.000	7.650.000.000	0	7.650.000.000
Investment in other entities	3.399.942.000	(202.112.715)	3.197.829.285	3.534.942.000	(202.112.715)	3.332.829.285
- S.S.V Joint Stock Company	3.399.942.000	(202.112.715)	3.197.829.285	3.399.942.000	(202.112.715)	3.197.829.285
- National Investment Support Fund	-	-	-	135.000.000	-	135.000.000

Appendix 02

Other receivables	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a) Short-term	55.561.555.280	-	112.852.135.198	-
- Receivables from equitization	-	-	-	-
- Receivables from employees	-	-	-	-
- Deposits	14.987.996.013	-	6.262.000.862	-
- Expenditures on behalf of a third party	-	-	-	-
- Other receivables.	40.573.559.267	-	106.590.134.336	-
b/ Long-term	639.428.083.408	-	550.482.022.409	-
- Receivables from equitization;	-	-	-	-
- Receivables from employees;	-	-	-	-
- Deposits;	639.428.083.408	-	550.482.022.409	-
- Other receivables.	-	-	-	-
Total	694.989.638.688		663.334.157.607	

Appendix 03

Bad debts	Closing balance			Opening balance		
	Amount	Recoverable value	Debtor	Amount	Recoverable value	Debtor
Total value of receivables, overdue debts or no overdue doubtful debts	64.683.979.350			66.683.979.350		
Each receivable accounts for at least 10% of total overdue debts in details	60.358.384.055			62.358.384.055		
+ Lubricant cost	2.576.373.991		Vinashin Lines	2.576.373.991		Vinashin Lines
+ Salary expenses	384.411.122		Thanh Cuong Transport Co., Ltd.	384.411.122		Thanh Cuong Transport Co., Ltd.
+ Freight	57.397.598.942		DIC Investment & Trading JSC	59.397.598.942		DIC Investment & Trading JSC
+ Others	4.325.595.295			4.325.595.295		
Total	64.683.979.350	-	-	66.683.979.350	-	-

Appendix 04

<i>Inventories:</i>	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	161.373.257.737	-	96.904.776.723	-
- Tools and supplies	596.190.000	-	274.175.000	-
- Goods	1.934.112	-	1.725.422	-
Total	161.971.381.849	-	97.180.677.145	-

Item	Buildings and structures	Machinery or equipment, container	Means of transportation and transmitters	Office equipment and furniture	Other tangible fixed assets	Total
Historical cost						
<i>Opening balance</i>	38.773.832.960	46.165.894.345	3.975.503.326.050	14.428.924.255	61.840.555	4.074.933.818.165
- Purchase in the fiscal year	264.880.000	-	3.487.716.000	206.701.889	-	3.959.297.889
- Finished capital investment	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Conversion into investment properties	-	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
	-	-	-	-	-	-
<i>Closing balance</i>	39.038.712.960	46.165.894.345	3.978.991.042.050	14.635.626.144	61.840.555	4.078.893.116.054
Accumulated depreciation	-	-	-	-	-	-
<i>Opening balance</i>	23.226.936.624	46.165.894.345	2.521.222.497.506	5.519.558.230	61.840.555	2.596.196.727.260
- Depreciation during the fiscal year	948.384.238	-	190.083.604.184	1.093.183.504	-	192.125.171.926
- Other increases	-	-	-	-	-	-
- Conversion into investment properties	-	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-
<i>Closing balance</i>	24.175.320.862	46.165.894.345	2.711.306.101.690	6.612.741.734	61.840.555	2.788.321.899.186
Residual value	-	-	-	-	-	-
- At the beginning of period	15.546.896.336	-	1.454.280.828.544	8.909.366.025	-	1.478.737.090.905
- At the end of period	14.863.392.098	-	1.267.684.940.360	8.022.884.410	-	1.290.571.216.868

Increase or decrease in intangible fixed assets:

Item	Land use rights	Copy rights	Patents and inventions	Software	Total
Historical cost					
Opening balance	10.041.668.680	-	-	2.646.100.000	12.687.768.680
- Purchase in the fiscal year	-	-	-	286.380.000	286.380.000
- Acquisitions from internal enterprise	-	-	-	-	-
- Increase due to business combination	-	-	-	-	-
- Other increases	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	10.041.668.680	-	-	2.932.480.000	12.974.148.680
Accumulated depreciation	-	-	-	-	-
Opening balance	2.213.318.987	-	-	1.921.121.534	4.134.440.521
- Depreciation during the fiscal year	121.449.087	-	-	348.345.000	469.794.087
- Other increases	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-
- Other decreases	-	-	-	-	-
Closing balance	2.334.768.074	-	-	2.269.466.534	4.604.234.608
Residual value	-	-	-	-	-
- At the beginning of period	7.828.349.693	-	-	724.978.466	8.553.328.159
- At the end of period	7.706.900.606	-	-	663.013.466	8.369.914.072

Appendix 07

<i>Borrowings and finance lease liabilities</i>	Closing balance		During the fiscal year		Opening balance	
	Value	Recoverable value	Increase (*)	Decrease (*)	Value	Recoverable value
<i>a) Short-term borrowings</i>	162.126.884.144	162.126.884.144	273.280.858.103	141.519.795.248	30.365.821.289	30.365.821.289
<i>b) Long-term borrowings (in details)</i>	-	-	-	-	-	-
Current portion of long-term borrowings (to 1 year)	104.082.257.144	104.082.257.144	84.736.692.858	84.736.692.858	104.082.257.144	104.082.257.144
Long-term borrowings (over 1 year)	539.700.601.426	539.700.601.426	-	84.736.692.858	624.437.294.284	624.437.294.284
Total	805.909.742.714	805.909.742.714	358.017.550.961	310.993.180.964	758.885.372.717	758.885.372.717

Appendix 08

<i>Trade payables</i>	Closing balance		Opening balance	
	Value	Recoverable value	Value	Recoverable value
<i>a) Short-term trade payables</i>	164.742.635.353	164.742.635.353	145.923.735.723	145.923.735.723
- Each entity accounting for at least 10% of total trade payables in details:	42.638.695.173	42.638.695.173	15.170.976.856	15.170.976.856
FRATELLI COSULICH BUNKERS (HK) LTD	6.085.881.217	6.085.881.217	14.695.573.634	14.695.573.634
KPI OCEANCONNECT PTE LTD	-	-	475.403.222	475.403.222
ZHOUSHAN HUAFENG SHIPYARD CO., LTD	27.769.886.689	27.769.886.689	-	-
SEA SPLENDOR INTERNATIONAL PTE LTD	8.782.927.267	8.782.927.267	-	-
- Payables to other entities	122.103.940.180	122.103.940.180	130.752.758.867	130.752.758.867
<i>b) Long-term trade payables</i>	-	-	-	-
Total	164.742.635.353	164.742.635.353	145.923.735.723	145.923.735.723

Closing balance Opening balance

*c) Overdue debts**d) Payable to related parties (Details in Appendix 11a)*

Appendix 09

<i>Taxes and other payables to the State</i>	Opening balance	Payable during the period	Paid amounts during the period	Payable during the fiscal year	Paid amounts during the fiscal year	Closing balance
a) Payables (each type of taxes in details)						
- Value added tax	-	-	-	-	-	-
- Value added tax on imported goods	-	3.537.587.394	3.537.587.394	30.426.239.742	30.426.239.742	-
- Export, import duties	-	-	-	-	-	-
- Corporate income tax	63.590.206.095	12.900.000.000	10.335.000.000	26.125.523.817	76.815.729.912	12.900.000.000
- Personal income tax	315.389.900	210.517.500	226.887.921	1.141.834.121	1.250.433.421	206.790.600
- Environmental protection tax	-	508.994.250	508.994.250	3.050.595.900	3.050.595.900	-
- Land tax and land rental	-	1.796.359.711	166.721.611	5.163.872.523	2.991.184.123	2.172.688.400
- Other tax payables	-	-	-	-	-	-
- Fees, charges and other payables	-	-	-	-	-	-
Total	63.905.595.995	18.953.458.855	14.775.191.176	65.908.066.103	114.534.183.098	15.279.479.000

Owner's equity

Appendix 10

Comparison table of owner's equity fluctuations

	Contributed capital	Share premium	Development and investment fund	Undistributed profit after tax	Total
Previous opening balance	1.400.000.000.000	1.777.018.739	237.954.751.352	332.177.351.509	1.971.909.121.600
- Increase in capital in previous year	-	-	-	-	-
- Profits in previous year	-	-	-	303.387.438.020	303.387.438.020
- Other increases	-	-	154.253.545.110	-	154.253.545.110
- Decrease in capital in previous year	-	-	-	(332.177.351.509)	(332.177.351.509)
- Losses in previous year	-	-	-	-	-
- Other decreases	-	-	-	-	-
Current opening balance	1.400.000.000.000	1.777.018.739	392.208.296.462	303.387.438.020	2.097.372.753.221
- Increase in capital in current year	-	-	-	-	-
- Profits in current year	-	-	-	118.777.175.484	118.777.175.484
- Other increases	-	-	146.707.438.020	-	146.707.438.020
- Decrease in capital in current year	-	-	-	(303.387.438.020)	(303.387.438.020)
- Losses in current year	-	-	-	-	-
- Other decreases	-	-	-	-	-
Current closing balance	1.400.000.000.000	1.777.018.739	538.915.734.482	118.777.175.484	2.059.469.928.705

Transactions with related parties
Appendix 11a

Entities	Revenue from sales of goods and rendering services		Purchasing goods and services	
	Current year	Previous year	Current year	Previous year
VIMC Shipping Company	19.200.000	769.023.528	52.520.281.014	69.372.332.669
Viet Nam Ocean Shipping Agency Corporation	368.219.765	-	-	-
Vosco Trading and Service Joint Stock Company	663.721.579	689.790.641	50.483.958.382	21.572.923.447
Vosco Agency and Logistics Joint Stock Company	8.196.934.131	9.358.430.514	1.453.319.020	1.472.018.579
VIMC Logistics Joint Stock Company	267.593	92.593	-	-
Vinaship Shipping Joint Stock Company	97.500.000	-	-	-
Port of Hai Phong Joint Stock Company	-	45.104.000	29.663.517.489	28.964.712.444
Saigon Port Joint Stock Company	-	50.416.667	27.467.722.222	26.159.617.642
Quy Nhon Port Joint Stock Company	-	-	7.557.143	-
International Maritime Transport and Labor Cooperation Joint Stock Company	13.361.482	6.191.853	-	-
Vietnam Shipping and Chartering Joint Stock Company	22.500.000	13.500.000	488.299.339	-
VIMC Container lines joint stock company	21.489.846.123	9.766.690.383	23.465.817.046	14.959.222.413
Cua Lo port tugboat and maritime service joint stock company	-	-	120.766.800	-
Total	30.871.550.673	20.699.240.179	185.671.238.455	162.500.827.194

Transactions with related parties

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

Transactions with related parties

Entities	Trade receivables		Trade payables	
	Closing balance	Opening balance	Closing balance	Opening balance
Vietnam Maritime Corporation (VIMC)	-	-	-	200.000.000
VIMC Shipping Company	3.200.000	-	23.255.151.318	18.696.685.848
Vosco Trading and Services Joint Stock Company	-	-	8.291.791.306	4.332.971.606
Vosco Agency and Logistics Joint Stock Company	637.683.674	1.008.013.936	-	-
Vinaship Shipping Joint Stock Company	97.500.000	-	-	-
Port of Hai Phong Joint Stock Company	-	-	4.348.431.022	4.172.780.290
Saigon Port Joint Stock Company	-	-	3.888.434.137	4.139.536.978
VIMC Dinh Vu Port Joint Stock Company	-	-	-	311.623.200
Dong Do Marine Joint Stock Company	115.000.000	115.000.000	-	-
Vietnam Shipping and Chartering Joint Stock Company	-	-	60.325.690	-
VIMC Container lines joint stock company	3.444.937.600	-	3.645.185.600	108.840.004
Total	4.298.321.274	1.123.013.936	43.489.319.073	31.962.437.926

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

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

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

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

Income of key management members

Full name of the Board of Management	Position	Income	
		Current year	Previous year
<i>Mr. Nguyen Quang Minh (Appointed on 1 August 2024)</i>	<i>General Director</i>	849.155.400	706.460.200
<i>Mr. Cao Minh Tuan (Retired from 1 August 2024)</i>	<i>Former General Director</i>	-	64.714.000
<i>Mr. Hoang Huu Hung</i>	<i>Vice General Director</i>	660.094.800	599.381.400
<i>Mr. Dang Hong Truong</i>	<i>Vice General Director</i>	657.131.800	597.338.300
<i>Mr. Tran Van Dang</i>	<i>Vice General Director</i>	638.921.800	592.522.250
Total		2.805.303.800	2.560.416.150

Income of key management members

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

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

Financial investments

Appendix 11b

Items	Quantity				Value (VND)			
	Opening balance	Increase during the fiscal year	Decrease during the fiscal year	Closing balance	Opening balance	Increase during the fiscal year	Decrease during the fiscal year	Closing balance
I. Short-term investment	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
II. Long-term investment	-	-	-	-	18.984.942.000	1.800.000.000	-	20.649.942.000
Investment in a subsidiary	-	-	-	-	6.000.000.000	-	-	6.000.000.000
- VOSCO Manpower Supply One Member Company Limited	-	-	-	-	6.000.000.000	-	-	6.000.000.000
Investment in joint ventures, associates	1.393.524	-	-	1.393.524	9.450.000.000	1.800.000.000	-	11.250.000.000
- VOSCO Trading and Service Joint Stock Company	1.393.524	-	-	1.393.524	7.650.000.000	-	-	7.650.000.000
- VOSCO Agency and Logistics Joint Stock Company	180.000	360.000	-	540.000	1.800.000.000	1.800.000.000	-	3.600.000.000
Investment in other entities	-	-	-	-	3.534.942.000	-	-	3.399.942.000
- S.S.V Joint Stock Company	67.600	-	-	67.600	3.399.942.000	-	-	3.399.942.000
- National Investment Support Fund	-	-	-	-	135.000.000	-	135.000.000	-