VINASHIP JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01 JANUARY 2026 TO 30 JUNE 2026

CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VINASHIP

Digitally signed by CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VINASHIP
Date: 2026.08.14 10:42:27 +07'00'

August 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vinaship Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's reviewed interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026.

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS, BOARD OF SUPERVISORS

The members of the Board of Management, Board of General Directors, and Board of Supervisors of the Company who held office during the period from 01 January 2026 to 30 June 2026 and up to the date of this report are as follows:

Board of Management

Mr. Nguyen Ngoc Anh	Chairman
Mr. Duong Ngoc Tu	Member
Mr. Vu Ngoc Lam	Member
Mr. Le Quang Huy	Member
Mrs. Vu Thi Phuong Thao	Member

Board of General Directors

Mr. Duong Ngoc Tu	General Director	
Mr. Le Van Thai	Deputy General Director	Appointed on 22 April 2026
Mr. Doan Minh Than	Deputy General Director	

Board of Supervisors

Mrs. La Thi Lien Huong	Chief Supervisor	
Mrs. Dang Thanh Tam	Member	Resigned from 22 April 2026
Mrs. Ta Thi Hue	Member	Appointed on 22 April 2026
Mrs. Nguyen Thi Thu Hang	Member	Appointed on 22 April 2026

The Company's Chief Accountant is Ms. Tran Thi Thanh Huong.

The legal representatives of the Company during the period from 1 January 2026 to the date of this report are Mr. Nguyen Ngoc Anh – Chairman of the Board of Management and Mr. Duong Ngoc Tu – General Director.

AUDITOR

The accompanying consolidated financial statements have been reviewed by UHY Auditing and Consulting Company Limited.

BOARD OF GENERAL DIRECTORS' STATEMENT OF RESPONSIBILITY

The Board of General Directors of the Company is responsible for preparing the interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026, which give a true and fair view of the Company's interim consolidated financial position, as well as its interim consolidated results of operations and interim consolidated cash flows for the period ended 30 June 2026. In preparing these interim consolidated financial statements, the Board of General Directors 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 its business;
- Establish and implement an effective internal control system to limit the risk of material misstatement due to fraud or error in preparing and presenting the interim consolidated financial statements.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing and presenting the interim consolidated financial statements.

The Board of General Directors of the Company is responsible for ensuring that the accounting records are properly recorded to fairly reflect the consolidated financial position of the Company at any time and to ensure that the interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026 in compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and related legal regulations on the preparation and presentation of the financial statements for the accounting period from 01 January 2026 to 30 June 2026. In addition, the Board of General Directors is also responsible for ensuring the safety of the Company's assets and thus taking appropriate measures to prevent and detect fraud and other irregularities.

For and on behalf of the Board of General Directors,

M.S.D.N: 0200119965
CÔNG TY CP
CỔ PHẦN
VẬN TẢI BIỂN
VINASHIP
THÀNH PHỐ HẢI PHÒNG

Duong Ngoc Tu
General Director
Hai Phong, 13 August 2026

UHY
Connect to possibility

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No: 879/2026/UHY-BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **Shareholders, Board of Management and Board of General Directors**
Vinaship Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Vinaship Joint Stock Company (hereinafter referred to as the "Company"), which were prepared on 13 August 2026 as set out on pages 05 to 43, including: the interim consolidated statement of financial position as at 30 June 2026, the interim consolidated income statement, the interim consolidated cash flow statement for the period from 01 January 2026 to 30 June 2026 and Notes to the interim consolidated financial statements.

Responsibilities of the Board of General Directors

The Board of General Directors of the Company is responsible for preparing and presenting the interim consolidated financial statements in a true and fair view in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and related legal regulations on the preparation and presentation of the interim consolidated financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatements, whether due to fraud or error.

Responsibilities of the Auditors

Our responsibility is to express an opinion on these Interim financial statements based on our review. We conducted our audit in accordance with Vietnamese Standards on Review engagements No. 2410 - Review of interim financial information performed by the independent auditor on the entity.

A review of interim financial information 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.

Auditor's 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 interim consolidated financial position of the Company as at 30 June 2026, and its interim consolidated financial operations and interim consolidated cash flows for the period from 01 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and related legal requirements on the preparation and presentation of interim consolidated financial statements.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
UHY
MSDN: 0102021062
THÀNH PHỐ HÀ NỘI

Le Quang Nghia
Deputy General Director
Auditor's Practicing Certificate No. 3660-2026-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 13 August 2026

Form B01a – DN/HN

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	Closing balance (VND)	Opening balance (VND)
CURRENT ASSETS	**100**		**339,486,552,282**	**316,850,862,216**
Cash and cash equivalents	**110**	**5**	**164,574,684,322**	**177,921,020,735**
Cash	111		164,574,684,322	167,921,020,735
Cash equivalents	112		-	10,000,000,000
Short-term financial investments	**120**		**87,816,693,151**	**43,192,915,067**
Short-term held-to-maturity investments	123	6	87,816,693,151	43,192,915,067
Current receivables	**130**		**49,301,655,971**	**47,151,780,387**
Short-term trade receivables	131	7	38,167,433,138	40,290,603,572
Short-term advances to suppliers	132	8	2,645,135,637	1,953,592,568
Other short-term receivables	135	9	17,985,779,049	14,404,276,100
Provision for doubtful short-term receivables	136	10	(9,496,691,853)	(9,496,691,853)
Inventories	**140**	**11**	**33,341,583,572**	**38,925,963,953**
Inventories	141		33,341,583,572	38,925,963,953
Other current assets	**160**		**4,451,935,266**	**9,659,182,074**
Short-term prepaid expenses	161	14	2,906,977,094	2,473,708,106
Deductible value-added tax	162		1,009,851,008	6,023,194,024
Tax and other receivables from the State budget	163	17	535,107,164	1,162,279,944
NON-CURRENT ASSETS	**200**		**807,705,825,182**	**641,992,763,129**
Long-term receivables	**210**		**428,355,120**	**158,098,960**
Other long-term receivables	215	9	428,355,120	158,098,960
Fixed assets	**220**		**796,168,623,840**	**623,692,765,640**
Tangible fixed assets	221	12	796,168,623,840	623,692,765,640
- Cost	*222*		*971,771,379,691*	*1,183,748,272,978*
- Accumulated depreciation	*223*		*(175,602,755,851)*	*(560,055,507,338)*
Intangible fixed assets	227	13	-	-
- Cost	*228*		*664,654,500*	*664,654,500*
- Accumulated amortization	*229*		*(664,654,500)*	*(664,654,500)*
Investment property	**240**	**15**	**1,452,229,549**	**1,848,292,165**
- Cost	241		23,700,004,651	23,700,004,651
- Accumulated depreciation	242		(22,247,775,102)	(21,851,712,486)
Long-term assets in progress	**250**		-	**399,784,500**
Construction in progress	252		-	399,784,500
Long-term financial investments	**260**	**6**	**317,668**	**326,268**
Investments in other entities	263		1,437,338	1,437,338
Provision for impairment of long-term investments	264		(1,119,670)	(1,111,070)
Other non-current assets	**270**		**9,656,299,005**	**15,893,495,596**
Long-term prepaid expenses	271	14	9,656,299,005	15,893,495,596
TOTAL ASSETS	**280**		**1,147,192,377,464**	**958,843,625,345**

Form No. B01a – DN/HN

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

EQUITY AND LIABILITIES	Codes	Notes	Closing balance (VND)	Opening balance (VND)
LIABILITIES	**300**		**477,238,896,162**	**368,907,775,682**
Current liabilities	**310**		**153,671,084,450**	**133,742,619,090**
Short-term trade payables	311	16	12,536,539,519	23,236,413,694
Short-term advances from customers	312		-	339,617,269
Dividends and profits payable	313		633,829,500	636,930,300
Short-term tax and other payables to the State	314	17	16,257,093,668	11,474,766,072
Payables to employees	315		8,795,976,023	16,348,804,186
Short-term accrued expenses	316	18	3,311,140,069	4,918,648,093
Short-term deferred revenue	319	19	7,809,335,174	5,172,997,493
Other short-term payables	320	20	27,342,572,000	13,815,268,853
Short-term loan and finance lease obligations	321	21	61,484,154,164	42,465,357,144
Bonus and welfare fund	323		15,500,444,333	15,333,815,986
Non-current liabilities	**330**		**323,567,811,712**	**235,165,156,592**
Other long-term payables	338	20	1,419,000,000	1,223,000,000
Long-term loan and finance lease obligations	339	21	322,020,389,995	233,894,985,712
Deferred income tax liabilities	342		128,421,717	47,170,880
EQUITY	**400**	**22**	**669,953,481,302**	**589,935,849,663**
Contributed charter capital	411		339,999,600,000	339,999,600,000
- Shares with voting rights	*411a*		*339,999,600,000*	*339,999,600,000*
Development investment fund	418		218,318,293,946	205,419,172,908
Retained earnings	420		111,635,587,356	44,517,076,755
- Retained earnings at the end of the prior period	*420a*		*25,922,343,810*	*1,232,427,361*
- Retained earnings for the current period	*420b*		*85,713,243,546*	*43,284,649,394*
TOTAL EQUITY AND LIABILITIES	**440**		**1,147,192,377,464**	**958,843,625,345**

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Bao Ngoc	Tran Thi Thanh Huong	Duong Ngoc Tu

Form No. B02a – DN/HN

INTERIM CONSOLIDATED INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
Revenue from sales of goods and rendering of	**01**	**24**	**257,038,719,346**	**319,868,944,515**
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	**10**		**257,038,719,346**	**319,868,944,515**
Cost of goods sold and services rendered	11	25	231,566,162,932	302,789,265,089
Gross profit/(loss) from sales of goods and rendering of services	**20**		**25,472,556,414**	**17,079,679,426**
Gain/(loss) on disposal of investment property	21		-	-
Financial income	22	26	4,888,873,409	6,474,662,545
Financial expenses	23	27	12,438,700,169	5,349,016,336
In which: Borrowing cost	*24*		*11,045,956,738*	*4,567,033,006*
Selling expenses	25	28	4,172,194,131	4,700,703,594
General and administrative expenses	26	28	13,982,981,012	13,015,927,074
Share of Profit or Loss in Joint Ventures and Associates	27		-	-
Net profit/(loss) from operating activities	**30**		**(232,445,489)**	**488,694,967**
Other income	31	29	107,488,704,616	155,671,517
Other expenses	32	30	56,609,781	202,176,772
Other profit/(loss)	**40**		**107,432,094,835**	**(46,505,255)**
Profit/(loss) before tax	**50**		**107,199,649,346**	**442,189,712**
Current corporate income tax expense	51	31	21,405,154,963	188,860,282
Deferred corporate income tax expense	52	32	81,250,837	(72,790,385)
Profit/(loss) after tax	**60**		**85,713,243,546**	**326,119,815**
Profit after tax attributable to the Parent Company	61		85,713,243,546	326,119,815
Profit after tax attributable to Non-controlling Interests	62		-	-
Basic earnings per share	**70**	**34**	**2,521**	**10**
Diluted earnings per share	**71**	**35**	**2,521**	**10**

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Bao Ngoc	**Tran Thi Thanh Huong**	**Duong Ngoc Tu**

M.S.D.N: 0200118... CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VINASHIP THÀNH PHỐ HẢI PHÒNG

Form No. B03a – DN/HN

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

Items	Codes	Notes	Current period (VND)	Prior period (VND)
I. Cash flows from operating activities				
Profit before tax	**01**		**107,199,649,346**	**442,189,712**
Adjustments for:				
Depreciation and amortization	02		33,021,739,694	22,240,511,245
Provisions/ /(reversal of provisions)	03		8,600	-
Foreign exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04		(630,925,324)	(1,125,438,290)
Gain/(loss) from investing activities	05		(110,805,502,863)	(3,588,084,572)
Interest expense	06		11,045,956,738	4,567,033,006
Operating profit before changes in working capital	***8***		***39,830,926,191***	***22,536,211,101***
Increase, decrease in receivables	09		3,606,519,191	(19,393,127,822)
Increase, decrease in inventories	10		5,584,380,381	2,774,588,648
Increase, decrease in payables (excluding interest and corporate income tax)	11		(4,326,231,635)	(6,491,029,454)
Increase, decrease in prepaid expenses	12		5,803,927,603	(1,217,721,043)
Interest paid	14		(10,919,544,107)	(4,602,400,288)
Corporate income tax paid	15		(16,849,536,958)	(10,056,848,664)
Other operating cash inflows	16		-	40,500,000
Other operating cash outflows	17		(5,241,404,294)	(1,868,420,986)
Net cash flows from operating activities	***20***		**17,489,036,372**	**(18,278,248,508)**
II. Cash flows from investing activities				
Cash payments for acquisition of fixed assets and other long-term assets	21		(225,942,574,188)	(6,041,684,588)
Cash proceeds from disposals of fixed assets and other long-term assets	22		128,725,583,510	153,759,259
Cash outflows for loans granted and purchase of debt instruments of other entities	23		(86,000,000,000)	(79,500,000,000)
Cash inflows from collection of loans and disposal of debt instruments of other entities	24		43,000,000,000	133,000,000,000
Interest and dividends received	27		1,696,964,679	3,796,406,132
Net cash flows from investing activities	***30***		***(138,520,025,999)***	***51,408,480,803***

Form No. B03a – DN/HN

INTERIM CONSOLIDATED CASH FLOW STATEMENT (CONT'D)

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

Items	Codes	Notes	Current period (VND)	Prior period (VND)
III. Cash flows from financing activities				
Cash receipts from borrowings	33		133,131,579,130	-
Cash repayments of borrowings	34		(25,987,377,827)	(10,452,678,572)
Dividends and profits paid to owners	36		(3,100,800)	-
Net cash flows from financing activities	***40***		***107,141,100,503***	***(10,452,678,572)***
Net cash flows during the period	**50**		**(13,889,889,124)**	**22,677,553,723**
Opening balance of cash and cash equivalents	**60**	**5**	**177,921,020,735**	**138,606,671,177**
Effects of exchange rate changes	61		543,552,711	959,399,266
Closing balance of cash and cash equivalents	**70**	**5**	**164,574,684,322**	**162,243,624,166**

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Bao Ngoc	Tran Thi Thanh Huong	Duong Ngoc Tu

CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VINASHIP

Form No. B09a – DN/HN

1. OPERATION CHARACTERISTICS OF THE COMPANY

Structure of ownership

Vinaship Joint Stock Company ("the Company") was formerly a State-owned enterprise that was equitised in accordance with Decree No. 187/2004/ND-CP dated 16 November 2004 of the Government on the conversion of State-owned enterprises into joint stock companies. The Company operates under Business Registration Certificate No. 0203002740 (Enterprise Registration Number: 0200119965), initially issued by the Department of Planning and Investment of Hai Phong City on 27 December 2006, and amended for the eightth time on 08 September 2026.

The Company's head office is located at: No. 14 Vo Nguyen Giap Street, An Bien Ward, Hai Phong City.

The Company's charter capital as registered is VND 339,999,600,000, and the contributed charter capital as at 30 June 2026 is VND 339,999,600,000; equivalent to 33,999,960 shares with a par value of VND 10,000 per share.

Business Filed

The Company primarily operates in the field of maritime transportation.

Principal business activities

The Company's main business activities are:

- Coastal and ocean freight transportation;
- Warehousing and storage of goods;
- Other support services related to transportation (Details: Shipping agency services, sea freight agency services, cargo handling, loading, unloading, and cargo inspection, customs clearance services, ship chartering brokerage services (excluding crew members), maritime brokerage services, vessel supply services, logistics services, airline and train ticket sales agency services, freight forwarding services, multimodal transport services (excluding air transport and general aviation operations), container agency, port and maritime operations, ship management services);
- Other business support services (Details: Import and export services);
- Road freight transportation;
- Cargo handling services (Details: Cargo handling at railway stations, roads, seaports, and river ports);
- Inland waterway freight transportation.

Normal business cycle

The normal business cycle of the Company is 12 months.

Company's structure

As of 30 June 2026, the Company has the following affiliated units:

Unit name	Address	Business activities
Branch in Ho Chi Minh City	Ho Chi Minh City	Maritime transportation, maritime transport agency.
Branch in Da Nang	Da Nang	Office leasing.
Branch in Quang Ninh	Quang Ninh	Maritime transportation, maritime transport agency services.

As of 30 June 2026, the Company has the following subsidiaries:

Unit name	Proportion of ownership	Proportion of interests	Proportion of voting rights	Main activities
Vinaship Maritime Services Company Limited	100%	100%	100%	Cargo handling and logistics services

Number of employees

The total number of employees of the Company as at 30 June 2026 was 484 (as at 01 January 2026: 522).

Characteristics of the Company's Operations in the Financial Year Affecting the Consolidated Financial Statements

In the first six months of 2026, the Company continued to maintain and expand its maritime transport activities for key commodities such as steel, cement, iron ore, and fertilizers. The shipping market for these goods entered a recovery phase, freight rates increased, and thanks to positive developments in the regional market, the Company proactively shifted its operating model from voyage chartering to time chartering. At the same time, the Company decisively implemented plans to dispose of old vessels and invest in new ones, as follows:

- Disposal of old vessels and investment in new vessels: In January 2026, the Company sold the vessel Vinaship Pearl. By April 2026, the Company further liquidated the vessel Vinaship Gold and invested in a new bulk carrier, Vinaship Amity, with a deadweight tonnage of 32,550 DWT. This was aimed at rejuvenating the fleet, enhancing transport capacity, and meeting market demand.

- Bank loan for new vessel purchase: The Company financed the acquisition of the new vessel with a structure of 41% equity and 59% bank loan from Military Commercial Joint Stock Bank (MB Bank) – Nam Hai Phong Branch, thereby impacting the Company's financial structure.

Statement on the comparability of information in the Financial Statements

The comparative figures are those presented in the Company's interim consolidated financial statements for the financial year ended 31 December 2025, which have been audited, and the consolidated financial statements for the period from 01 January 2025 to 30 June 2025, which have been reviewed, and are fully comparable.

For the accounting period beginning on 01 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the corporate accounting system, and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing Circular No. 202/2014/TT-BTC of the Ministry of Finance guiding the preparation and presentation of consolidated financial statements. Accordingly, the Company has updated certain accounting policies relating to the classification and recognition of financial investments, revenue recognition, expense recognition, foreign exchange differences, and the presentation of financial statements. The changes in accounting policies have been made to better reflect the substance of transactions and economic events, and do not materially affect the Company's financial position, operating results, and cash flows as at 30 June 2026, except for changes in presentation and disclosures / apart from the impacts described below, which have been specifically disclosed in Note 38.

The financial statements of subsidiaries are prepared using accounting policies consistent with those of the Company. Where necessary, the financial statements of subsidiaries are adjusted to ensure consistency in the accounting policies applied by the Company and its subsidiaries.

Balances, income and expenses, including unrealised gains or losses arising from intra-group transactions, are eliminated on consolidation of the interim financial statements.

2. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS, FINANCIAL YEAR, AND FUNCTIONAL CURRENCY USED IN ACCOUNTING

Basis of preparation of interim consolidated financial statements

The Company's consolidated financial statements are prepared on the basis of consolidating the Company's separate financial statements and the financial statements of subsidiaries controlled by the Company (subsidiaries) for the period from 01 January 2026 to 30 June 2026. Control is achieved when the Company has the power to govern the financial and operating policies of the investee so as to obtain benefits from its activities.

The financial statements of subsidiaries are prepared using accounting policies consistent with those of the Company. Where necessary, the financial statements of subsidiaries are adjusted to ensure consistency in the accounting policies applied by the Company and its subsidiaries.

Non-controlling interests

Non-controlling interests comprise the value of non-controlling shareholders' interests at the date of the initial business combination and their share of changes in equity since the date of the business combination.

Losses incurred by subsidiaries are allocated to non-controlling interests in proportion to their ownership, even when such losses exceed the non-controlling interests' share in the net assets of the subsidiaries.

Financial year

The financial year begins on 01 January and ends on 31 December of the Calendar year. This interim consolidated financial statement is prepared for the period from 01 January 2026 to 30 June 2026.

Accounting currency

The unit of currency used in accounting is the Vietnamese Dong (VND).

3. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

Applied accounting regulations

The Board of Management confirms that the preparation of the accompanying interim financial statements complies with Circular No. 99/2025/TT-BTC dated 27 October 2025, and Circular No. 43/2026/TT-BTC dated 22 April 2026 (Circular 43) which amends and supplements the Ministry of Finance's Circular 202 guiding the preparation and presentation of consolidated financial statements (Circular 202), as well as the Ministry of Finance's circulars guiding the implementation of accounting standards regarding the preparation of consolidated financial statements.

Statement of compliance with accounting standards and regulations

The Board of Management ensures compliance with the requirements of accounting standards, the Vietnamese Corporate Accounting System, the Ministry of Finance's circulars guiding the implementation of accounting standards, and other legal regulations relevant to the preparation and presentation of the interim consolidated financial statements.

4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED

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

Accounting estimates

The preparation of consolidated financial statements in compliance with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and assets at the date of the consolidated financial statements, as well as the reported amounts of revenue and expenses throughout the accounting period. The actual operating results may differ from those estimates and assumptions.

Exchange rates applied in accounting

Foreign currency transactions are translated into the accounting currency using the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies outstanding at the end of the financial year are translated using the exchange rates prevailing at the reporting date.

Exchange differences arising during the year from foreign currency transactions are recognised in financial income or financial expenses. Exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the accounting period, after offsetting exchange gains and exchange losses, are recognised in financial income or financial expenses.

The exchange rates used to translate foreign currency transactions are the actual exchange rates prevailing at the transaction dates. The actual exchange rates applicable to foreign currency transactions are determined as follows:

- For foreign currency purchase and sale transactions (spot contracts, forward contracts, futures contracts, option contracts and swap contracts): the exchange rate specified in the foreign currency purchase and sale contract entered into between the Company and the bank.
- Where the contract does not specify the settlement exchange rate: the actual exchange rate at the transaction date is the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions, or an exchange rate approximating such average transfer buying and selling exchange rate at the transaction date (hereinafter referred to as the "approximate rate"). The approximate rate must not differ by more than +/-1% from the average transfer buying and selling exchange rate at the transaction date. The approximate rate is determined on a daily, weekly or monthly basis as the arithmetic average of the daily transfer buying and selling rates quoted by the commercial bank. The use of the approximate rate must not result in a material impact on the Company's financial position or results of operations for the accounting period.

The exchange rate used for the retranslation of monetary items denominated in foreign currencies at the reporting date is the average transfer buying and selling exchange rate of the commercial bank with which the Company regularly conducts transactions at the end of the accounting period. For balances of demand deposits denominated in foreign currencies, the Company retranslates all monetary items denominated in foreign currencies using the average transfer buying and selling exchange rate of the commercial bank where the foreign currency deposit accounts are maintained. The Company does not retranslate part or all of foreign currency denominated receivables for which a provision for doubtful debts has been recognised.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits. Cash equivalents are short-term investments with original maturities of three months or less from the acquisition date, which are readily convertible into known amounts of cash and are subject to insignificant risk of changes in value.

Financial investments

Held-to-maturity investments: These include term deposits at banks that are held until maturity for the purpose of earning periodic interest.

Investments in equity instruments of other entities: These represent investments in other entities over which the Company does not have control. The initial carrying amount of these investments is determined at cost. After initial recognition, the value of these investments is measured at cost less any provision for impairment.

Dividends received in the form of shares: Only the number of shares received is recorded; no increase in the carrying value of the investment or recognition of financial income is made.

Provision for impairment of investments:
- For long-term investments (not classified as trading securities) where the Company does not have significant influence over the investee: if the investment is in listed shares or its fair value can be reliably determined, the provision is based on the market value of the shares.
- For held-to-maturity investments: the provision is made based on recoverability, in accordance with legal regulations.

Receivables

Receivables are tracked in detail by original repayment term, remaining repayment term at the reporting date, original currency, and individual debtor, and are presented at their carrying amounts, net of provisions for doubtful debts.

The classification of receivables into trade receivables, and other receivables is based on the following principles:

- Trade receivables represent commercial receivables arising from sales transactions between the Company and independent customers, including receivables arising from entrusted export sales through other entities.
- Other receivables represent non-commercial receivables that are not related to sales transactions.

The provision for doubtful debts is established for each doubtful receivable based on overdue ageing or estimated potential losses, specifically:

- For overdue receivables:
  - 30% of the outstanding balance for receivables overdue for more than 6 months but less than 1 year;
  - 50% of the outstanding balance for receivables overdue for 1 year but less than 2 years;
  - 70% of the outstanding balance for receivables overdue for 2 years but less than 3 years;
  - 100% of the outstanding balance for receivables overdue for 3 years or more.
- For receivables that are not yet overdue but are unlikely to be recovered, the provision is based on estimated losses.

Any increase or decrease in the provision for doubtful debts required at the end of the accounting period is recognised in administrative expenses.

Inventories

Cost is determined on a weighted average basis and includes all costs of purchase, costs of conversion, and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The value of inventories is determined using the weighted average method.

A provision for inventory devaluation is made at the end of the period for the excess of the cost of inventories over their net realisable value.

Prepaid expenses

Costs incurred related to the results of operations over multiple accounting periods are recognized as prepaid expenses and allocated gradually to the income statement in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to production and business costs for each accounting period are based on the nature and extent of each type of cost to select an appropriate allocation method and criteria. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

The Company's prepaid expenses include the following costs:

- Ship repair costs: Costs related to the repair of ships on dry dock are allocated to expenses for the year using the straight-line method over the allowable period set by the classification society, which is 5 years with 2 repairs;
- Insurance costs: Insurance costs reflect the premiums paid for the insurance services the company is using. These insurance costs are allocated according to the insurance period specified in the insurance contract;
- Other prepaid expenses: Costs such as repairs and tools waiting to be allocated are gradually recognized as expenses using the straight-line method over a period not exceeding 36 months.g.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of a fixed asset comprises all expenditures incurred by the Company to acquire the asset up to the time the asset is is brought to the location and condition necessary for it to operate in the manner intended by the Company. Expenditures incurred subsequent to initial recognition are added to the carrying amount of the asset only when it is probable that such expenditures will generate future economic benefits from the use of the asset. Expenditures that do not satisfy the above condition are recognised as production and business expenses in the period incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives. The estimated useful life or depreciation rates of the various categories of tangible fixed assets are as follows:

Asset category	Estimated useful lives (year)
- Buildings and structures	05 - 25
- Machinery and equipment	06 - 10
- Transportation and transmission equipment	04 - 20
- Office equipment and management tools	03 - 06
- Other tangible fixed assets	03

Investment property

The cost of investment properties comprises all expenditures incurred by the Company or the fair value of assets exchanged to acquire the investment properties up to the date of purchase or completion of construction.

Subsequent expenditures relating to investment properties are recognised as expenses, except where it is probable that such expenditures will result in future economic benefits beyond the level of performance originally assessed, in which case they are capitalised as part of the cost of the investment properties.

When investment properties are disposed of, their cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised in profit or loss for the period.

Investment properties are initially recognised at cost.

For investment properties held under operating leases, they are recognised at historical cost, accumulated depreciation, and carrying amount. Depreciation is charged on a straight-line basis over the estimated useful lives as follows:

Asset category	**Estimated useful lives (year)**
- Buildings and structures	06 - 25

Transfers from owner-occupied property or inventories to investment property are made only when the owner ceases to occupy the property and commences leasing it out under an operating lease arrangement, or upon completion of the construction phase. Transfers from investment property to owner-occupied property or inventories are made only when the owner commences using the property or begins development for sale. The transfers of investment property to owner-occupied property or inventories does not change the cost or carrying amount of the property at the date of transfer.

Construction in progress

Construction in progress reflects directly attributable costs (including interest expenses where applicable in accordance with the Company's accounting policy) incurred for assets under construction, machinery, and equipment being installed for production, leasing, and management purposes, as well as costs related to ongoing fixed asset repairs. These assets are recognised at cost and are not subject to depreciation until they are brought into use.

Operating lease

An operating lease is a type of lease of fixed assets in which most of the risks and rewards associated with ownership of the asset belong to the lessor. Payments under operating leases are recognised in the income statement on a straight-line basis over the lease term.

Payables and accrued expenses

Payables and accrued expenses are recognised at the value of the present obligations that the Company is required to settle in the future, arising from transactions for goods purchased or services received, or other financial obligations at the time of preparing the financial statements.

Accrued expenses are recognised based on reasonable and reliable estimates of the amounts payable, taking into account the information and conditions available at the end of the accounting period.

Liabilities are monitored in detail by original repayment term, the remaining repayment term at the reporting date, original currency, and individual creditor. Liabilities are not recognised at an amount lower than the obligation to be settled.

The classification of payables into trade payables, accrued expenses, and other payables is based on the following principles:

- Trade payables: Represent commercial liabilities arising from the purchase of goods, services, and assets where the seller is an independent entity from the Company;

- Accrued expenses: Represent payables for goods and services received from the seller or provided to the buyer but not yet settled due to the absence of invoices or insufficient accounting documentation;

- Other payables: Represent non-commercial payables that are not related to transactions involving the purchase, sale, or supply of goods and services.

Principles for recognition of loans and finance lease obligations

Loans and finance lease obligations are initially recognised at the amount actually received. Transaction costs and finance costs directly attributable to the borrowings are recognised as Financial expenses in the period incurred, except where such costs are capitalised in accordance with the Company's borrowing cost policy.

Subsequent to initial recognition, loans and finance lease obligations are subsequently recognised at the outstanding amounts payable, including principal and interest payable in accordance with the relevant loan agreements or lease contracts. Borrowing costs and related Financial expenses are recognised in the expenses of the period in which they are incurred, except where such costs are capitalised in accordance with the Company's borrowing cost policy.

For lease contracts that qualify for classification as finance leases, the leased assets and lease liabilities are recognised in accordance with the economic substance of the transactions.

Principles for recognition and capitalisation of borrowing costs

Borrowing costs comprise interest expenses and other costs incurred directly in connection with the Company's borrowings.

Borrowing costs are recognised as expenses in the period in which they are incurred, except for borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, in which case such borrowing costs are capitalised as part of the cost of the respective assets until the assets are ready for their intended use or sale.

The capitalisation of borrowing costs is carried out based on the actual timing and extent of investment activities, and is applied only during the period in which activities necessary to prepare the asset for its intended use are in progress.

Principles of recognising deferred revenue

Deferred revenue includes revenue received in advance from customers, including amounts paid in advance for one or more accounting periods in respect of asset leases; assets supported, sponsored, or gifted with attached conditions for the management, use, and control of such assets; and other deferred revenue items, such as revenue corresponding to the value of goods, services, or discount amounts for customers under loyalty programmes.

Deferred revenue is recognised as revenue in the accounting period in which the Company fulfils its obligation to provide goods or services, or is allocated over the period of the customer's economic benefit, in accordance with the nature of the transaction and the terms of the contract.

Owners' equity

Share capital is recognised based on the actual capital contributions made by shareholders.

Undistributed profit after tax reflects the Company's business results (profit or loss) after corporate income tax and the situation of profit distribution or loss allocation. Profit distribution is carried out when the Company's undistributed profit after tax does not exceed the undistributed profit after tax in the consolidated financial statements after eliminating the effects of gains recognised from bargain purchase transactions. Undistributed profit after tax may be distributed to investors based on their capital contribution ratio after approval by the General Meeting of Shareholders and after appropriations to funds in accordance with the Company's Charter and the regulations of Vietnamese law.

The Company appropriates the following funds from net profit after corporate income tax of the Company as proposed by the Board of Directors and approved by shareholders at the Annual General Meeting of Shareholders:

- Development investment fund: This fund is appropriated to serve the expansion of operations or intensive investment of the Company.
- Bonus and welfare fund and Executive bonus fund: These funds are appropriated to provide bonuses, material incentives, common benefits and to enhance welfare for employees, and are presented as payables in the consolidated balance sheet.

Dividends payable to shareholders are recognised as liabilities in the Company's consolidated statement of financial position after the Board of Directors has announced the dividend distribution and the Vietnam Securities Depository and Clearing Corporation has announced the record date for entitlement to dividends.

Revenue

Revenue from rendering of services

Revenue from rendering of services is recognised when the outcome of the transaction can be measured reliably. Where services are rendered over multiple accounting periods, revenue recognised in each period is determined based on the stage of completion of the transaction as at the reporting date. The outcome of a service transaction is considered to be reliably measurable when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where contracts provide customers with the right to return purchased services subject to specified conditions, revenue is recognised only when such conditions no longer exist, and the customer no longer has the right to cancel the services.
- It is probable that the economic benefits associated with the service transaction will flow to the Company.
- The stage of completion of the transaction at the end of the accounting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably

Operating lease revenue

Operating lease revenue primarily includes revenue from leasing of vessels, office spaces, and warehouses. It is recognized in the income statement on a straight-line basis over the lease term, in accordance with the terms of the lease agreement.

Revenue from sale of goods

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

- The Company has transferred substantially all the risks and rewards of ownership of the goods or products to the buyer.
- The Company no longer retains managerial involvement to the degree usually associated with ownership, or effective control over the goods or products.

- The revenue can be measured reliably. Where contracts provide buyers with the right to return purchased goods or products subject to specified conditions, revenue is recognised only when such conditions no longer exist, and the buyer no longer has the right to return the goods or products (except where customers are entitled to return goods in exchange for other goods or services).
- The Company has received or will probably receive economic benefits from the sales transaction.
- The costs relating to the sales transaction can be measured reliably.

Financial income

Revenue arising from interest, dividends, profit distributions, and other financial income is recognized when the following two (2) conditions are simultaneously met:

- It is probable that economic benefits associated with the transaction will flow to the Company;
- The revenue can be measured with reasonable certainty.

Dividends and profit distributions are recognized when the Company establishes the right to receive dividends or the right to receive profits from capital contributions.

Bonus shares or stock dividends: Income is not recognized when the right to receive bonus shares or stock dividends is established; the quantity of bonus shares or stock dividends received is disclosed in the relevant financial statements.

Cost of goods sold

Cost of goods sold during the period is recognised in line with the revenue generated in the period and in compliance with the prudence principle. Cases of material and goods losses exceeding standard limits, abnormal expenses, and inventory losses (after deducting the responsibility borne by relevant collectives or individuals) are fully and promptly recognised in the cost of goods sold of the period.

Borrowing costs

Borrowing costs include interest and other costs incurred directly in connection with Company's borrowings.

Borrowing costs are recognised as expenses when incurred. Where borrowing costs are directly attributable to the acquisition, construction, or production of qualifying assets that necessarily take a substantial period of time to become ready for their intended use or sale, such borrowing costs are capitalised.

Where specific borrowings are obtained solely for the purpose of financing the construction or production of a qualifying asset, the borrowing costs eligible for capitalisation in respect of that asset are determined as the actual borrowing costs incurred on those borrowings less any income earned from the temporary investment of those borrowings.

Financial expenses

Expenses recognized as financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing costs;
- Securities sales transaction costs;
- Provisions for losses on investments in other entities, losses incurred from the sale of foreign currency, foreign exchange losses, etc.

The above items are recognized based on the total amount incurred during the period, without offsetting against financial income.

Corporate income tax

a) Current corporate income tax expense and deferred corporate income tax expense

Current corporate income tax expense is determined based on taxable income for the period and the corporate income tax rate applicable in the current accounting period.

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate.

Current corporate income tax expense is not offset against deferred corporate income tax expense.

b) Corporate income tax rate in the current accounting period

During the period, the Company is subject to a corporate income tax rate of 20% for business activities generating taxable income.

Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Related parties of the Company include:

- Enterprises that, directly or indirectly through one or more intermediaries, control, are controlled by, or are under common control with the Company, including parent companies, subsidiaries and associates;
- Individuals who, directly or indirectly, hold voting rights in the Company and have significant influence over the Company, key management personnel of the Company, and close family members of such individuals;
- Enterprises in which the individuals referred to above, directly or indirectly, hold a significant portion of the voting rights or have significant influence over such enterprises.

In considering each related party relationship for the purpose of preparing and presenting the consolidated financial statements, the Company focuses on the substance of the relationship rather than merely the legal form. Accordingly, all transactions and balances with related parties are disclosed in the Notes below.

5. CASH AND CASH EQUIVALENTS

	Closing balance (VND)	Opening balance (VND)
- Cash	293,628,000	1,174,544,000
- Demand deposits	164,281,056,322	166,746,476,735
+ *Military Commercial Joint Stock Bank*	*81,755,622,223*	-
+ *Vietnam Maritime Commercial Joint Stock Bank*	*39,609,174,189*	*43,615,780,751*
+ *Joint Stock Commercial Bank for Investment and Development of Vietnam*	*35,028,667,051*	*61,460,797,823*
+ *National Citizen Commercial Joint Stock Bank*	*4,082,150,386*	*57,563,852,970*
+ *Others bank*	*3,805,442,473*	*4,106,045,191*
- Cash equivalents	-	10,000,000,000
+ *Vietnam Maritime Commercial Joint Stock Bank*	-	*10,000,000,000*
Total	**164,574,684,322**	**177,921,020,735**

6. FINANCIAL INVESTMENTS

6.1 HELD-TO-MATURITY INVESTMENT

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	**87,816,693,151**	**87,816,693,151**	-	**43,192,915,067**	**43,192,915,067**	-
Time deposits	87,816,693,151	87,816,693,151	-	43,192,915,067	43,192,915,067	-
- Military Commercial Joint Stock Bank	*72,813,200,000*	*72,813,200,000*	-	-	-	-
- Vietnam International Commercial Joint Stock Bank	*15,003,493,151*	*15,003,493,151*	-	*23,026,613,698*	*23,026,613,698*	-
- National Citizen Commercial Bank	-	-	-	*20,122,054,794*	*20,122,054,794*	-
- Others	-	-	-	*44,246,575*	*44,246,575*	-
Total	**87,816,693,151**	**87,816,693,151**	-	**43,192,915,067**	**43,192,915,067**	-

6.2 LONG-TERM FINANCIAL INVESTMENTS

Items	Closing balance				Opening balance			
	Cost	Recoverable amount	Fair value(*)	Voting Rights Percentage	Cost	Recoverable amount	Fair value(*)	Voting Rights Percentage
	VND	VND	VND	%	VND	VND	VND	%
Investment in other entities (*)	**1,437,338**	**(1,119,670)**	**373,800**	**0%**	**1,437,338**	**(1,111,070)**	**440,400**	**0%**
Viet Nam Sea Transport And Chartering Joint Stock Company	*1,369,070*	*(1,119,670)*	*249,400*	*0%*	*1,369,070*	*(1,111,070)*	*258,000*	*0%*
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*68,268*	-	*124,400*	*0%*	*68,268*	-	*182,400*	*0%*
Total	**1,437,338**	**(1,119,670)**	**373,800**	-	**1,437,338**	**(1,111,070)**	**440,400**	-

(*) The fair value of investments in listed shares is determined based on the closing prices of the shares on the UpCOM and HOSE stock exchanges as at 31 December 2025 and 30 June 2026.

7. TRADE RECEIVABLES

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
- Trade receivables from related parties	2,679,560,314	-	4,876,108,382	-
+ *Vietnam Hi-Tech Transportation Limited Company*	*258,781,598*	-	*308,425,130*	-
+ *Greenport Services one member Limited Liability Company*	*419,291,424*	-	*481,717,368*	-
+ *Nam Hai Dinh Vu Port Limited Company*	*869,335,308*	-	*1,009,337,004*	-
+ *Vip Greenport Joint Stock Company*	*780,115,612*	-	*2,760,379,214*	-
+ *Green Logistics Centre One Member Company Limitted*	*352,036,372*	-	*316,249,666*	-
- Trade receivables from other customers	35,487,872,824	-	35,414,495,190	(2,154,204,279)
+ *Hoang Kim Phat Transport and Forwarding Co., Ltd*	*1,104,934,000*	*(2,154,204,279)*	*1,104,934,000*	*(1,104,934,000)*
+ *Thien Phuc Marine Services And Shipping Company Limited*	*13,785,914,670*	*(1,104,934,000)*	*10,262,478,410*	-
+ *XNK Thien Phuc Shipping Trading Joint Stock Company*	*12,849,488,246*	-	*6,579,542,381*	-
+ *Nhat Minh Am Trading Company Limited*	-	-	*8,420,757,192*	-
+ *Nam Dinh Vu Port Joint Stock Company*	*2,995,154,647*	-	*2,891,331,018*	-
+ *Others*	*4,752,381,261*	-	*6,155,452,189*	*(1,049,270,279)*
Total	**38,167,433,138**	**(2,154,204,279)**	**40,290,603,572**	**(2,154,204,279)**

8. ADVANCES TO SUPPLIERS

	Closing balance (VND)	Opening balance (VND)
- Advances to related parties	-	-
- Advances to other suppliers	2,645,135,637	1,953,592,568
+ *An Hung Transport Joint Stock Company*	-	*834,700,000*
+ *Gia Vinh Transportation Service And Trading Company Limited*	*776,250,000*	-
+ *Seven Seas Marine Joint Stock Company*	*371,875,000*	-
+ *Hoang Kim Shipping Limited Company*	*302,400,000*	-
+ *Hoang Phuc Co.,Ltd*	*761,250,000*	*752,500,000*
+ *Others*	*433,360,637*	*366,392,568*
Total	**2,645,135,637**	**1,953,592,568**

9. OTHER RECEIVABLES

Other short-term receivables

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
- Receivables from other organisations and individuals	17,985,779,049	(7,342,487,574)	14,404,276,100	(7,342,487,574)
+ *Receivables from social insurance*	*365,779,265*	-	*342,525,738*	-
+ *Receivables from unemployment insurance*	*13,726,729*	-	*13,590,026*	-
+ *Receivables from health insurance*	*35,993,074*	-	*21,541,998*	-
+ *Personal income tax*	-	-	*29,581,317*	-
+ *Advancements*	*3,059,301,425*	-	*3,320,204,077*	-
+ *Security deposits*	*4,733,408,529*	-	*17,040,400*	-
+ *Vinashin Ocean Shipping Company Limited (*)*	*7,342,487,574*	*(7,342,487,574)*	*7,342,487,574*	*(7,342,487,574)*
+ *Ship insurance receivable*	*2,377,837,408*	-	*3,274,932,218*	-
+ *Other receivables*	*57,245,045*	-	*42,372,752*	-
Total	**17,985,779,049**	**(7,342,487,574)**	**14,404,276,100**	**(7,342,487,574)**

(*) Amount receivable for repairing the Greensea ship from Vinashin Ocean Shipping Co., Ltd.

Other long-term receivables

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
- Receivables from related parties	-	-	-	-
- Receivables from other organisations and individuals	*428,355,120*	-	*158,098,960*	-
+ *Security deposits*	*428,355,120*	-	*158,098,960*	-
Total	**428,355,120**	-	**158,098,960**	-

10. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

	Closing balance (VND)			Opening balance (VND)		
	Balance	Recoverable amount	Provision	Balance	Recoverable amount	Provision
Trade receivables						
Vinashinlines	7,342,487,574	-	(7,342,487,574)	7,342,487,574	-	(7,342,487,574)
Hoang Kim Phat Transport Forwarder Company Limited	1,104,934,000	-	(1,104,934,000)	1,104,934,000	-	(1,104,934,000)
Others	1,049,270,279	-	(1,049,270,279)	1,049,270,279	-	(1,049,270,279)
Total	**9,496,691,853**	-	**(9,496,691,853)**	**9,496,691,853**	-	**(9,496,691,853)**

11. INVENTORIES

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
- Raw materials and supplies	33,072,336,572	-	36,033,338,515	-
- Tools and equipment	269,247,000	-	42,380,000	-
- Work in progress	-	-	2,850,245,438	-
Total	**33,341,583,572**	-	**38,925,963,953**	-

12. TANGIBLE FIXED ASSETS

Unit: VND

	Buildings and structures	Machinery and equipment	Motor vehicles	Management tools and equipment	Total
Cost					
Opening balance	**83,792,201,029**	**5,102,897,024**	**1,088,504,172,82**	**6,349,002,098**	**1,183,748,272,978**
Acquisitions during the period	*31,800,000*	-	*226,310,558,688*	-	*226,342,358,688*
Disposals	-	-	*(438,319,251,975*	-	*(438,319,251,975)*
Closing balance	**83,824,001,029**	**5,102,897,024**	**876,495,479,540**	**6,349,002,098**	**971,771,379,691**
Including:					
Fully depreciated but still in use	3,489,596,756	60,431,830	99,006,997,912	216,281,662	102,773,308,160
Accumulated depreciation					
Opening balance	**(10,927,583,19**	**(1,289,981,573)**	**(545,314,263,399**	**(2,523,679,174)**	**(560,055,507,338)**
Depreciation for the period	*(1,660,129,313)*	*(409,092,336)*	*(30,117,059,844)*	*(763,942,332)*	*(32,950,223,825)*
Disposals	-	-	*417,402,975,312*	-	*417,402,975,312*
Closing balance	**(12,587,712,50**	**(1,699,073,909)**	**(158,028,347,931**	**(3,287,621,506)**	**(175,602,755,851)**
Net book value					
Opening balance	**72,864,617,837**	**3,812,915,451**	**543,189,909,428**	**3,825,322,924**	**623,692,765,640**
Closing balance	**71,236,288,524**	**3,403,823,115**	**718,467,131,609**	**3,061,380,592**	**796,168,623,840**

The carrying amount of tangible fixed assets pledged or mortgaged as security for borrowings as at 30 June 2026 was VND 716,554,740,973 (as at 1 January 2026: VND 517,011,373,719).

The historical cost of fully depreciated tangible fixed assets that were still in use as at 30 June 2026 was VND 102,773,308,160 (as at 1 January 2026: VND 344,487,634,098).

Detailed listing of existing tangible fixed assets and those disposed of/transferred during the period with a cost of 10% or more of the total value of tangible fixed assets:

No	Items	Depreciation commencement date	Cost VND	Accumulated VND	Carrying VND	Note
1	Vinaship Amity Ship	25/04/2026	225,771,999,948	3,449,294,444	222,322,705,504	(*)
2	Vinaship Harmony Ship	05/11/2025	253,467,586,208	13,846,840,359	239,620,745,849	(*)
3	Vinaship Unity Ship	02/12/2024	293,236,531,709	38,625,242,089	254,611,289,620	(*)
4	Vinaship Pearl Ship	03/12/2009	235,026,259,360	235,026,259,360	-	(**)
5	Vinaship Gold Ship	25/04/2008	193,945,837,071	173,978,288,849	19,967,548,222	(**)
Total			1,201,448,214,296	464,925,925,101	736,522,289,195	

(*) Existing
(**) Disposed of

Detailed listing of existing intangible fixed assets and those disposed of/transferred during the period with a cost of 10% or more of the total value of intangible fixed assets:

No	Items	Armotisation commencement date	Cost VND	Accumulated armotisation VND	Carrying amount VND	Note
1	Vinaship Amity ship	25/04/2026	225,771,999,948	3,449,294,444	222,322,705,504	
2	Vinaship Harmony Ship	05/11/2025	253,467,586,208	13,846,840,359	239,620,745,849	
3	Vinaship Unity ship	02/12/2024	293,236,531,709	38,625,242,089	254,611,289,620	
Total			772,476,117,865	55,921,376,892	716,554,740,973	

13. INTANGIBLE FIXED ASSET

Unit: VND

	Software	Total
Cost		
Opening balance	664,654,500	664,654,500
Closing balance	664,654,500	664,654,500
Accumulated amortisation		
Opening balance	(664,654,500)	(664,654,500)
Closing balance	(664,654,500)	(664,654,500)
Net book value		
Opening balance	-	-
Closing balance	-	-

The historical cost of fully amortised intangible assets that were still in use as at 30 June 2026 was VND 664,654,500 (as at 1 January 2026: VND 664,654,500).

14. PREPAID EXPENSES

	Closing balance (VND)	Opening balance (VND)
a) Short-term prepaid expenses	**2,906,977,094**	**2,473,708,106**
- Prepaid expenses for ship insurance	1,660,086,392	2,165,615,846
- Others	1,246,890,702	308,092,260
b) Long-term prepaid expenses	**9,656,299,005**	**15,893,495,596**
- Major Fleet repair expenses pending allocation	8,650,508,676	14,368,485,973
- Prepaid expenses for building equipment	731,672,308	1,097,508,454
- Others	274,118,021	427,501,169
Total	**12,563,276,099**	**18,367,203,702**

15. INVESTMENT PROPERTIES

Unit: VND

	Opening balance	Increases	Decreases	Closing balance
Investment properties held for lease				
Cost	**23,700,004,651**	-	-	**23,700,004,651**
Buildings	2,627,505,019	-	-	2,627,505,019
Infrastructure	21,072,499,632	-	-	21,072,499,632
Accumulated depreciation	**(21,851,712,486)**	**(396,062,616)**	-	**(22,247,775,102)**
Buildings	(2,627,505,019)	-	-	(2,627,505,019)
Infrastructure	(19,224,207,467)	(396,062,616)	-	(19,620,270,083)
Net book value	**1,848,292,165**	-	**(396,062,616)**	**1,452,229,549**
Buildings	-	-	-	-
Infrastructure	1,848,292,165	-	(396,062,616)	1,452,229,549

The historical cost of fully depreciated investment properties that were still being leased as at 30 June 2026 was VND 6,546,020,001 (as at 1 January 2025: VND 6,546,020,001);

Revenue generated from these investment properties during the period was VND 1,604,341,892;

Future annual rental income is disclosed in Note 23.1.

As at 30 June 2026, the Company had not determined the fair value of these investment properties due to the absence of an active market for such assets.

Details of certain investment properties as at the end of the financial year are as follows:

No	Items	Cost VND	Accumulated depreciation / Impairment losses VND	Carrying amount VND
1	Transvina Container Depot	2,304,261,818	2,304,261,818	-
2	Hau Phuong Dinh Vu Container Depot	17,153,984,650	15,701,755,101	1,452,229,549
	Total	**19,458,246,468**	**18,006,016,919**	**1,452,229,549**

16. TRADE PAYABLES

	Closing balance (VND)	Opening balance (VND)
- ***Payables to related parties***	***468,493,248***	***941,008,102***
+ VIMC Container Shipping Company – Branch of Vietnam Maritime Corporation	461,027,925	-
+ Vosco Trading and Service Joint Stock Company	-	632,658,600
+ Vietnam Hi-Tech Transportation Company Limited - Hai Phong Branch	7,465,323	22,804,467
+ Vietnam Maritime Corporation	-	200,000,000
+ Vip Greenport Joint Stock Company	-	85,545,035
- ***Payables to other suppliers***	***12,068,046,271***	***22,295,405,592***
+ Kinetik Petroeum Sdn Bhd	3,142,755,412	-
+ Kopa Marine Service Co., Ltd	1,920,182,042	-
+ MSS Marine & Offshore Pte, Ltd	1,536,317,750	356,153,202
+ Minh Dung Trading Joint Stock Company	1,390,862,560	1,590,041,633
+ PT Indofuels Limited	-	10,910,343,393
+ Thanh Long Petroleum Service And Trading Joint Stock Company	-	828,547,500
+ Others	4,077,928,507	8,610,319,864
Total	**12,536,539,519**	**23,236,413,694**

17. TAX AND OTHER SHORT-TERM PAYABLES TO/ RECEIVABLES FROM THE STATE BUDGET

	Opening balance (VND)		Amount incurred during the period (VND)		Closing balance (VND)	
	Payable	Receivable	Amount payable	Amount paid	Payable	Receivable
- Output value-added tax	379,135,708	-	6,136,758,260	6,158,649,151	357,244,817	-
- Export and import duties	-	-	9,890,219	9,890,219	-	-
- Corporate income tax	11,035,337,362	-	21,692,734,229	16,849,536,958	15,878,534,633	-
- Personal income tax	60,293,002	-	187,565,704	264,349,571	21,314,218	37,805,083
- Land and housing tax, land rental fees	-	1,162,279,944	929,043,035	264,065,172	-	497,302,081
- Fees, charges and other payables	-	-	46,375,356	46,375,356	-	-
Total	**11,474,766,072**	**1,162,279,944**	**29,002,366,803**	**23,592,866,427**	**16,257,093,668**	**535,107,164**

18. SHORT – TERM ACCRUED EXPENSES

	Closing balance (VND)	Opening balance (VND)
- Payables to other organisations and individuals	3,311,140,069	4,918,648,093
+ *Accrued annual leave*	*2,862,560,680*	*4,596,481,335*
+ *Borrowing costs payable*	*448,579,389*	*322,166,758*
Total	**3,311,140,069**	**4,918,648,093**

19. UNEARNED REVENUE

	Closing balance (VND)	Opening balance (VND)
- Deferred revenue related to other organisations and individuals	7,809,335,174	5,172,997,493
+ *Interest income received in advance on loans*	*6,879,072,000*	*4,092,036,000*
+ *Advance receipts for lease of fixed assets and investment property*	*930,263,174*	*1,080,961,493*
Total	**7,809,335,174**	**5,172,997,493**

20. OTHER PAYABLES

Short - term

	Closing balance (VND)	Opening balance (VND)
- Payables to other organisations and individuals	27,342,572,000	13,815,268,853
+ *Trade union funds*	*879,336*	-
+ *Unemployment insurance*	*161,153,369*	*165,507,281*
+ *Short-term security deposits received*	*26,107,689,996*	*12,466,117,600*
+ *Borrowed cash, materials and goods*	*575,524,628*	*548,505,306*
+ *Other short-term payables*	*497,324,671*	*635,138,666*
Total	**27,342,572,000**	**13,815,268,853**

Long - term

	Closing balance (VND)	Opening balance (VND)
- Payables to other organisations and individuals	1,419,000,000	1,223,000,000
+ *Short-term security deposits received*	*1,419,000,000*	*1,223,000,000*
Total	**1,419,000,000**	**1,223,000,000**

21. BORROWINGS AND FINANCE LEASE LIABILITIES

Unit: VND

	Closing balance	Movement during the period		Closing balance
		Increases	Decreases	
a) Short - term bank loans	**61,484,154,164**	**45,006,174,847**	**25,987,377,827**	**42,465,357,144**
Current Portion of Long-term Bank Loans (due within 1 year)	***61,484,154,164***	***45,006,174,847***	***25,987,377,827***	***42,465,357,144***
- *Vietnam Maritime Commercial Joint Stock Bank - Hai Phong Branch (*)*	*20,905,357,144*	*10,452,678,572*	*10,452,678,572*	*20,905,357,144*
- *Joint Stock Commercial Bank for Investment and Development of Vietnam - Lac Tray Branch (**)*	*21,560,000,000*	*10,780,000,000*	*10,780,000,000*	*21,560,000,000*
- *Military Commercial Joint Stock Bank – Nam Hai Phong Branch (***)*	*19,018,797,020*	*23,773,496,275*	*4,754,699,255*	-
b) Long-term loans from other organisations	**322,020,389,995**	**133,131,579,130**	**45,006,174,847**	**233,894,985,712**
- *Vietnam Maritime Commercial Joint Stock Bank - Hai Phong Branch (*)*	*94,074,107,140*	-	*10,452,678,572*	*104,526,785,712*
- *Joint Stock Commercial Bank for Investment and Development of Vietnam - Lac Tray Branch (**)*	*118,588,200,000*	-	*10,780,000,000*	*129,368,200,000*
- *Military Commercial Joint Stock Bank – Nam Hai Phong Branch (***)*	*109,358,082,855*	*133,131,579,130*	*23,773,496,275*	-
Total	**383,504;544,159**	**178,137,753,977**	**70,993,552,674**	**276,360,342,856**

(*) Credit agreement No. 221/2024/HĐCV dated 12 November 2024. Maximum credit limit of VND 151,879,475,000, loan term of 84 months from the date of drawdown, purpose of the loan is to invest in the purchase of the vessel Vinaship Unity. The collateral is the vessel Vinaship Unity. First drawdown agreement dated 27 November 2024 for VND 146,337,500,000, with a fixed interest rate for the first two years; thereafter, the interest rate is calculated based on MSB's 12-month personal savings interest rate (postpaid) plus a margin of 1.5% per annum, with interest rate adjustments every three months.

(**) Credit agreement No. 01/2025/27046817/HĐTD dated 21 October 2025. Maximum credit limit of VND 180,000,000,000, loan term of 84 months from the date of drawdown, purpose of the loan is to invest in the purchase of the vessel Vinaship Harmony. The collateral is the vessel Vinaship Harmony. Drawdown agreement dated 03 November 2025 for VND 150,928,200,000, with a fixed interest rate for the first 18 months; thereafter, the interest rate is floating = LSCS + 2.5% per annum (12-month postpaid VNĐ savings rate for retail customers), with interest rate adjustments every three months.

(***) Credit agreement No. 392399.26.256.42244509.TD dated 15 April 2026. Maximum credit limit of VND 133,701,600,000, loan term of 84 months from the date of drawdown, purpose of the loan is to invest in the purchase of the dry cargo vessel Vinaship Amity. The collateral is the vessel Vinaship Amity. Drawdown agreement dated 17 April 2026 for VND 133,131,579,130, with a fixed interest rate for the first year; thereafter, the interest rate is calculated based on the reference rate applicable to SME customers plus a margin of 0.6% per annum, with interest rate adjustments every three months.

22. OWNERS' EQUITY

22.1 CHANGES IN OWNER'S EQUITY

Unit: VND

	Contributed charter capital	Development investment fund	Retained earnings	Total
Opening balance of the prior year	**339,999,600,000**	**170,411,314,026**	**66,751,430,662**	**577,162,344,688**
- Increase in capital	-	-	43,284,649,394	43,284,649,394
- Profit for the year	-	35,007,858,882	(65,519,003,301)	(30,511,144,419)
+ *Appropriation to the Development Investment Fund*	-	*35,007,858,882*	*(35,007,858,882)*	-
+ *Appropriation to the Reward and Welfare Fund*	-	-	*(10,111,168,419)*	*(10,111,168,419)*
+ *Dividend distribution*	-	-	*(20,399,976,000)*	*(20,399,976,000)*
Opening balance of the current year	**339,999,600,000**	**205,419,172,908**	**44,517,076,755**	**589,935,849,663**
- Profit for the period	-	-	85,713,243,546	85,713,243,546
- Profit distribution (*)	-	12,899,121,038	(18,307,153,679)	(5,408,032,641)
+ *Appropriation to the Development Investment Fund*	-	*12,899,121,038*	*(12,899,121,038)*	-
+ *Appropriation to the Reward and Welfare Fund*	-	-	*(5,408,032,641)*	*(5,408,032,641)*
- Other decreases	-	-	(287,579,266)	(287,579,266)
Closing balance	**339,999,600,000**	**218,318,293,946**	**111,635,587,356**	**669,953,481,302**

(*) According to Resolution of the Annual General Meeting of Shareholders 2026 No. 08/NQ-ĐHĐCĐ dated 22 April 2026, the distribution of the Company's 2026 profit was approved as follows: VND 5,151,700,462 to the Reward and Welfare Fund, VND 12,769,403,924 to the Development Investment Fund, and VND 195,797,527 to the Managers' Bonus Fund.

According to Decision No. 96/2026/VNS-KTT dated March 18, 2026 on the approval of business results and distribution of post-tax profit for 2025 of Vinaship Maritime Services Co., Ltd.; including the distribution of 2025 profit to the reward fund of VND 30,267,326, the welfare fund of VND 30,267,326 and the development investment fund of VND 129,717,114.

22.2 DETAILS OF OWNERS' EQUITY

	30/06/2026		01/01/2026	
	Value VND	Rate %	Value VND	Rate %
- Vietnam Maritime Corporation – JSC	173,400,000,000	51.00%	173,400,000,000	51.00%
- Vietnam Container Shipping Joint Stock	132,598,400,000	39.00%	132,598,400,000	39.00%
- Others	34,001,200,000	10.00%	34,001,200,000	10.00%
Total	**339,999,600,000**	**100%**	**339,999,600,000**	**100%**

22.3 EQUITY TRANSACTIONS WITH OWNERS AND DISTRIBUTION OF PROFITS, DIVIDENDS

	Current period (VND)	Prior period (VND)
- Contributed capital		
Opening balance	*339,999,600,000*	*339,999,600,000*
Clossing balance	*339,999,600,000*	*339,999,600,000*
- Dividends and profits distributed	-	-

22.4 SHARES

	Closing balance Share	Opening balance Share
- Number of shares authorised for issuance	33,999,960	33,999,960
- Number of shares issued to the public	33,999,960	33,999,960
Ordinary shares	*33,999,960*	*33,999,960*
- Number of shares outstanding	33,999,960	33,999,960
Ordinary shares	*33,999,960*	*33,999,960*
** Par value per share (VND/share)*	*10,000*	*10,000*

22.5 FUNDS

Unit: VND

Investment and development funds

	Closing balance	Opening balance
Opening balance	205,419,172,908	170,411,314,026
Appropriations from profit	12,899,121,038	35,007,858,882
Closing balance	**218,318,293,946**	**205,419,172,908**

23. OFF-FINANCIAL STATEMENT ITEMS AND OPERATING LEASE COMMITMENTS

23.1 OUTSIDE LEASE ASSETS

The Company is currently leasing assets under operating lease agreements. As of 30 June 2026, the minimum future lease payments under operating lease agreements are presented as follows:

	Closing balance (VND)	Opening balance (VND)
- Within one year	11,356,221,944	8,507,783,695
- Between one and five years	17,915,661,202	24,428,288,286
Total	**29,271,883,146**	**32,936,071,981**

23.2 COMMITMENT TO OPERATIONAL LEASE

The Company is managing and using leased land lots at: land lot No. 200, Road 356 Ha Doan, Dong Hai Ward, Hai Phong City; land lot on Ngo Quyen Road, Ngo Quyen Ward, Hai Phong City; land lot at plot TM8, An Bien Ward, Hai Phong City; and land lot at 26 Nguyen Chi Thanh, Hai Chau Ward, Da Nang City, for the purposes of subleasing and office headquarters use. The total area of the leased land lots is 22,754.11 square meters. Accordingly, the Company is required to pay annual land rental fees as notified.

23.3 FOREIGN CURRENCY

The cash and cash equivalents item includes the following foreign currency amounts:

	Closing balance	Opening balance
- US Dollar (USD)	5,753,392.97	5,482,438.96

24. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period (VND)	Prior period (VND)
- Revenue from sea transport activities	141,620,497,532	199,151,342,389
- Revenue from sea transport activities with chartered vessels	63,919,845,917	77,647,310,430
- Revenue from construction services	5,145,213,606	4,061,012,255
- Revenue from port operation and	33,372,933,480	30,611,197,377
- Subsidies and grants income	12,136,377,045	8,015,850,364
- Other income	843,851,766	382,231,700
Total	**257,038,719,346**	**319,868,944,515**

Details of revenue from related parties are presented in Note 36.1.

25. COST OF GOODS SOLD

	Current period (VND)	Prior period (VND)
- Cost of shipping operations	124,371,563,041	189,541,700,047
- Cost of chatering ships for maritime transport	62,792,003,444	75,144,595,260
- Cost of real estate leasing	2,010,757,544	1,310,750,200
- Cost of port operation and maritime services	31,082,946,247	28,573,165,772
- Cost of goods sold	10,491,107,908	7,947,347,203
- Cost of providing services	817,784,748	271,706,607
Total	**231,566,162,932**	**302,789,265,089**

Details of purchases from related parties are presented in Note 36.1

26. FINANCIAL INCOME

	Current period (VND)	Prior period (VND)
- Interest income from term deposits	3,339,188,179	3,434,325,313
- Foreign exchange gains	630,925,324	1,125,438,290
- Exchange rate gain arising during the period	918,759,906	1,914,898,942
Total	**4,888,873,409**	**6,474,662,545**

27. FINANCIAL EXPENSES

	Current period (VND)	Prior period (VND)
- Borrowing costs	11,045,956,738	4,567,033,006
- Foreign exchange losses	1,269,873,889	781,983,186
- Provision/(reversal of provision) for diminution in value of trading securities and investment losses	8,600	-
- Others	122,860,942	144
Total	**12,438,700,169**	**5,349,016,336**

28. SELLING EXPENSE AND GENERAL AND ADMINISTRATIVE EXPENSES

	Current period (VND)	Prior period (VND)
a) Selling expenses	**4,172,194,131**	**4,700,703,594**
- Commission fees for vessels	4,172,194,131	4,700,703,594
b) General and administrative expenses	**13,982,981,012**	**13,015,927,074**
- Employee expenses	727,069,111	6,822,603,190
- Administrative materials expenses	8,446,223,456	793,686,822
- Depreciation of fixed assets	2,066,462,797	2,515,336,313
- Taxes, fees and charges	244,591,117	295,358,630
- Purchased services	1,297,978,710	1,109,272,707
- Other expenses	1,200,655,821	1,479,669,412

29. OTHER INCOME

	Current period (VND)	Prior period (VND)
- Gain on disposal of fixed assets and investment property	131,546,272,727	160,000,000
- Income from sale and leaseback transactions	(24,061,512,627)	(6,240,741)
- Other	3,944,516	1,912,258
Total	**107,488,704,616**	**155,671,517**

30. OTHER EXPENSES

	Current period (VND)	Prior period (VND)
- Tax penalties and back taxes	46,379,654	159,772
- Other	10,230,127	202,017,000
Total	**56,609,781**	**202,176,772**

31. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period (VND)	Prior period (VND)
- Current Corporate Income Tax Expense at the Parent Company	21,310,149,511	136,899,101
- Current corporate income tax expense at Vinaship Maritime Services Company Limited	95,005,452	51,961,181
Current corporate income tax expense	**21,405,154,963**	**188,860,282**

32. DEFERRED CIP ENXPENSES

	Current period (VND)	Prior period (VND)
- Deferred corporate income tax expense arising from taxable temporary differences	81,250,837	(72,790,385)
Total	**81,250,837**	**(72,790,385)**

33. OPERATING COST BY FACTOR

	Current period (VND)	Prior period (VND)
- Materials expenses	39,934,590,579	87,985,342,494
- Labour costs	51,478,750,346	44,849,525,421
- Taxes, fees and charges	929,043,035	702,963,989
- Depreciation of fixed assets	33,021,739,694	22,240,511,245
- Purchased services	107,420,949,354	151,494,867,115
- Other cash expenses	3,594,911,721	3,547,089,587
Total	**236,379,984,729**	**310,820,299,851**

34. BASIC EARNINGS PER SHARE

	Current period (VND)	Prior period (VND)
- Profit after corporate income tax	85,713,243,546	326,119,815
- Adjustments to accounting profit to determine profit attributable to ordinary shareholders:	85,713,243,546	326,119,815
- Weighted average number of ordinary shares outstanding during the period/year	33,999,960	33,999,960
Basic earnings per shares (VND/Share)	**2,521**	**10**

35. DILUTED EARNINGS PER SHARE

The Board of General Directors of the Company assesses that in the upcoming period, there will be no impact from instruments that could be converted into shares diluting the value of the stock. Therefore, diluted earnings per share will be equal to basic earnings per share.

36. OTHER INFORMATION

36.1 Information about related parties

In the six-month period ended 30 June 2026, the Company had transactions and balances with the following related parties:

No	Related parties	Relationship
1	Vietnam Maritime Corporation	Parent company
2	Port Of Hai Phong Joint Stock Company	Within the same group
3	Vietnam Hi-Tech Transportation Limited Company	Within the same group
4	Saigon Joint Stock Company	Within the same group
5	Saigon Gateway Terminal Joint Stock Company	Within the same group
6	VIMC Container Shipping Company – Branch of Vietnam	Within the same group
7	Greenport Services one member Limited Liability	Related parties of major shareholder
8	Green Logistics Centre One Member Company Limitted	Related parties of major shareholder
9	Vosco Trading and Service Joint Stock Company	Within the same group
10	Vip Greenport Joint Stock Company	Related parties of major shareholder
11	Green Development and Investment Service Joint Stock	Related parties of major shareholder
12	Nam Hai Dinh Vu Port Limited Company	Related parties of major shareholder
13	Dong Do Marine Joint Stock Company	Associate of the Parent Company
14	Members of the Board of Directors, Board of General Directors and other managers of the Company	

Transactions with related parties:

	Current period (VND)	Prior period (VND)
Revenue from goods and services	**13,560,443,530**	**12,561,393,136**
- Vietnam Hi-Tech Transportation Limited Company	519,873,048	496,991,019
- Greenport Services one member Limited Liability Company	2,146,246,300	2,067,260,700
- Green Logistics Centre One Member Company Limitted	1,573,185,292	1,992,968,267
- Vip Greenport Joint Stock Company	4,629,436,390	5,395,816,900
- Green Development and Investment Service Joint Stock Company	36,000,000	16,200,000
- Nam Hai Dinh Vu Port Limited Company	4,655,702,500	2,592,156,250
Purchase of goods and services	**13,446,680,739**	**1,612,302,950**
- Dong Do Marine Joint Stock Company	12,254,354,041	-
- Vosco Trading and Service Joint Stock Company	267,077,500	1,610,740,000
- Greenport Services one member Limited Liability Company	-	1,562,950
- Saigon Gateway Terminal Joint Stock Company	397,230,299	-
- Saigon Joint Stock Company	47,757,470	-
- VIMC Container Shipping Company – Branch of Vietnam Maritime Corporation	461,027,925	-
- Vietnam Hi-Tech Transportation Limited Company	19,233,504	-

Balance with related parties:

Balances with related parties are presented in detail in Notes 7 and 16 to the financial statements.

Remuneration of the key management:

Unit: VND

No	Name	Position	Income / Remuneration	
			Current	Previous
1	Mr. Nguyen Ngoc Anh	Chairman of the Board of Directors	80,000,000	59,000,000
2	Mr. Vuong Ngoc Son	Vice Chairman of the Board of Directors	-	39,000,000
3	Mr. Duong Ngoc Tu	Member of the Board cum General Director	477,018,366	522,884,599
4	Ms. Vu Thi Phuong Thao	Member of the Board of Directors	51,000,000	51,000,000
5	Mr. Pham Ba Chinh	Member of the Board of Directors	-	39,000,000
6	Mr. Vu Ngoc Lam	Member of the Board of Directors	51,000,000	12,000,000
7	Mr. Le Quang Huy	Member of the Board of Directors	51,000,000	12,000,000
8	Mr. Nguyen Quang Duy	Deputy General Director	-	5,000,000
9	Mr. Doan Minh Than	Deputy General Director	335,332,827	335,472,682
10	Mr. Le Van Thai	Deputy General Director	341,673,794	393,614,930
11	Ms. Tran Thi Thanh Huong	Chief Accountant	307,147,348	340,365,345
12	Ms. La Thi Lien Huong	Head of Supervisory Board	51,000,000	51,000,000
13	Ms. Dang Thanh Tam	Member of Supervisory Board	35,550,000	10,000,000
14	Mr. Chu The Nga	Member of Supervisory Board	-	10,000,000
15	Ms. Nguyen Ha Thanh	Member of Supervisory Board	-	24,000,000
16	Mr. Phan Van Hung	Member of Supervisory Board	-	24,000,000
17	Ms. Ta Thi Hue	Member of Supervisory Board	10,000,000	-
18	Ms. Nguyen Thi Thu Hang	Member of Supervisory Board	10,000,000	-
			1,800,722,335	**1,928,337,556**

36.2. Results of operations by activity

Activities	Current peroid VND	Previous period VND
Sea transport		
- Revenue Maritime Transport	141,620,497,532	199,151,342,389
- Cost	140,259,220,039	204,470,052,513
- Gross profit	1,361,277,493	(5,318,710,124)
Sea transport with chartered vessels		
- Revenue from chartered vessels	63,919,845,917	77,647,310,430
- Cost	63,230,798,425	76,088,323,502
- Gross profit	689,047,492	1,558,986,928
Office and real estate leasing activities		
- Revenue from office and real estate	5,145,213,606	4,073,012,255
- Cost	2,049,757,544	1,350,750,200
- Gross profit	3,095,456,062	2,722,262,055
Cargo handling services		
- Revenue from cargo handling services	33,372,933,480	30,611,197,377
- Cost	32,872,669,411	30,389,715,732
- Gross profit	500,264,069	221,481,645
Other service activities		
- Revenue from other services	843,851,766	370,231,700
- Cost	817,784,748	259,706,607
- Gross profit	26,067,018	110,525,093
Sales activities		
- Sales revenue	12,136,377,045	8,015,850,364
- Cost	10,491,107,908	7,947,347,203
- Gross profit	1,645,269,137	68,503,161
Financial activities		
- Financial income	4,888,873,409	6,474,662,545
- Cost	12,438,700,169	5,349,016,336
- Gross profit	(7,549,826,760)	1,125,646,209
Other activities		
- Others income	107,488,704,616	155,671,517
- Cost	56,609,781	202,176,772
- Gross profit	107,432,094,835	(46,505,255)

37. EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

The Board of General Directors of the Company affirms that, in all material respects, there are no unusual events occurring after the accounting balance sheet date that affect the financial situation and operations of the Company that require adjustment or presentation in the interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026.

38. COMPARATIVE FIGURES

Comparative figures are figures on the reviewed interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026 of Vinaship Joint Stock Company and the audited consolidated financial statements for the fiscal year ended 31 December 2026 of Vinaship Joint Stock Company.

The Company has presented and reclassified the comparative figures to conform with the new presentation in accordance with Circular No. 99/2025/TT-BTC of the Ministry of Finance dated 27 October 2025 (effective from 01 January 2026) for certain items in the statement of financial position. The details of the reclassification of comparative figures are as follows:

Figures according to the financial statements for the financial year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC		
Items	**Code**	**Amount (VND)**	**Items**	**Code**	**Amount (VND)**
A. BALANCE SHEET			**A. STATEMENT OF FINANCIAL POSITION**		
Held-to-maturity investments	123	43,000,000,000	Held-to-maturity investments	123	43,192,915,067
Other short-term receivables	136	14,378,545,516	Other short-term receivables	135	14,185,630,449
			Dividends and profits payable	313	636,930,300
Other short-term payables	319	14,272,086,101	Other short-term payables	320	13,635,155,801

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Bao Ngoc	Tran Thi Thanh Huong	Duong Ngoc Tu

CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VINASHIP