

VIETNAM MARITIME CORPORATION
VINASHIP JOINT STOCK COMPANY



PARENT COMPANY FINANCIAL STATEMENT
THE THIRD QUARTER OF 2026

REPORTING UNIT: VINASHIP JOINT STOCK COMPANY

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VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City
Parent Company Financial Statement
3rd Quarter 2026 ended 30/09/2026

(According to circular No 99/2025/TT-BTC
dated 27/10/2025 by Minister of Finance)

FINANCIAL STATEMENT LIST
THE QUARTER III OF 2026

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Preparer



Nguyen Bao Ngoc

Chief - accountant



Tran Thi Thanh Huong

Legal Representative
of the company



Duong Ngoc Tu

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

Form No. B01a-DN

(According to circular No 99/2025/TT-BTC

dated 27/10/2025 by Minister of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION*As at 30th September 2026*

Currency: VND

ASSETS	CODE	NOTES	30/09/2026	01/01/2026
1	2	3	4	5
A - CURRENT ASSETS	100		357.269.123.823	302.236.360.225
I - Cash	110	V.1	184.210.246.194	173.531.817.034
1 - Cash	111		174.210.246.194	163.531.817.034
2 - Cash equivalents	112		10.000.000.000	10.000.000.000
II - Current financial investments	120	V.2	67.001.772.604	43.192.915.067
3 - Held-to-Maturity investments	123		67.001.772.604	43.192.915.067
III - Current accounts receivable	130		69.397.969.200	36.968.862.097
1 - Short-term trade receivables	131	V.3	56.576.837.842	30.334.975.633
2 - Short-term advances to suppliers	132		2.258.050.000	1.944.947.868
5 - Other short-term receivables	135	V.4	20.059.773.211	
6- Provision for doubtful short-term receivables (*)	136	V.3,V.4	(9.496.691.853)	
IV - Inventories	140		31.571.687.587	38.883.583.953
1 - Inventories	141	V.7	31.571.687.587	38.883.583.953
V - Other current assets	160		5.087.448.238	9.659.182.074
1 - Short-term prepaid expenses	161	V.14	2.481.438.979	2.473.708.106
2 - Value-added tax deductible	162		2.108.707.178	6.023.194.024
3 - Tax and other receivables from the State	163	V.19	497.302.081	1.162.279.944
B - NON-CURRENT ASSETS	200		791.783.717.503	646.543.869.410
I. Long-term receivables	210		424.472.940	158.098.960
5 - Other long-term receivables	215	V.4	424.472.940	158.098.960
II - Fixed assets	220		777.501.593.745	623.454.156.946
1 - Tangible fixed assets	221	V.9	777.501.593.745	623.454.156.946
- Historical Cost	222		965.876.543.180	1.180.647.621.082
- Accumulated depreciation (*)	223		(188.374.949.435)	(557.193.464.136)
3 - Intangible fixed assets	227	V.10	-	-
- Historical Costs	228		664.654.500	664.654.500
- Accumulated amortisation (*)	229		(664.654.500)	(664.654.500)
III - Invested real estate	240	V.13	1.818.284.908	1.848.292.165
- Historical Costs	241		26.303.481.478	23.700.004.651
- Accumulated depreciation (*)	242		(24.485.196.570)	(21.851.712.486)
IV - Long-term assets in progress	250	V.8	-	399.784.500
- Construction in Progress	252		-	399.784.500
V - Long-term-financial investments	260		5.000.317.668	5.000.326.268
1 - Investments in Subsidiaries	261		5.000.000.000	5.000.000.000
2 - Investments in joint ventures and associates	262		-	-
3 - Investments in Other Companies	263	V.2	1.437.338	1.437.338
4 - Provision for Long-term Investments Devaluation (*)	264	V.2	(1.119.670)	(1.111.070)
VI - Other long-term assets	270		7.039.048.242	15.683.210.571
1 - Long-term prepaid expenses	271	V.14	7.039.048.242	15.683.210.571
TOTAL ASSETS (270 = 100 + 200)	280		1.149.052.841.326	948.780.229.635

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

Form No. B01a-DN

 (According to circular No 99/2025/TT-BTC
dated 27/10/2025 by Minister of Finance)

EQUITY	CODE	NOTES	30/09/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES (300 = 310 + 330)	300		492.829.630.615	361.121.463.898
I - Current liabilities	310		184.736.857.444	125.956.307.306
1 - Short-term trade payables	311	V.17	18.013.963.321	22.103.723.132
2 - Short term Advances Received from Customers	312		-	339.617.269
3 - Dividends Payable	313	V.18	20.936.206.380	636.930.300
4 - Statutory Obligations	314	V.19	18.729.333.212	11.013.286.701
5 - Payables to employees	315		8.359.447.373	10.437.976.385
6 - Short-term accrued expenses	316	V.20	3.768.362.607	4.918.648.093
9 - Short-term unearned Revenues	319	V.22	5.985.970.968	5.172.997.493
10 - Other short-term payables	320	V.21	32.997.703.330	13.635.155.801
11 - Short-term borrowings and finance lease	321	V.16	61.484.154.164	42.465.357.144
13 - Welfare and Reward Funds	323		14.461.716.089	15.232.614.988
II - Non - current liabilities	330		308.092.773.171	235.165.156.592
8 - Other long-term payables	338	V.21	1.315.000.000	1.223.000.000
9 -Long-term borrowings and finance lease	339	V.16	306.649.351.454	233.894.985.712
12 - Payable Deferred Income Tax	342	V.26	128.421.717	47.170.880
D - OWNER'S EQUITY	400		656.223.210.711	587.658.765.737
I - Owner's equity	410		656.223.210.711	587.658.765.737
1 - Owner's equity invested capital	411		339.999.600.000	339.999.600.000
- Ordinary stock with voting right	411a		339.999.600.000	339.999.600.000
8 - Development Investment Fund	418		217.576.310.648	204.806.906.724
10 - Undistributed Profit	420		98.647.300.063	42.852.259.013
- Undistributed earnings/ accumulated losses by the end of prior year	420a		4.145.400.954	-
- Losses/Undistributed earnings of current year	420b		94.501.899.109	42.852.259.013
TOTAL LIABILITIES AND OWNERS' EQUITY	440		1.149.052.841.326	948.780.229.635

Approved 10 October, 2026

Preparer

Chief-accountant

 Legal Representative
of the company



Nguyen Bao Ngoc



Tran Thi Thanh Huong



Duong Ngoc Tu

Form No. B02a-DN
(According to circular No 99/2025/TT-BTC
dated 27/10/2025 by Minister of Finance)

INTERIM INCOME STATEMENTS
For the period from 01 July to 30 September 2026

Currency: VNĐ

ITEMS	CODE	NOTES	QUARTER III			9 months		
			Quarter III of 2026	4	5	2026	2025	2025
1	2	3				7		8
1 - Revenue from sale of goods and rendering of services	01	VII.1	164.899.085.678		116.367.515.291	388.609.489.536		405.551.662.429
3 - Net revenue from sale of goods and rendering of services (10=01-02)	10	VII.1	164.899.085.678		116.367.515.291	388.609.489.536		405.551.662.429
4 - Cost of goods sold and services rendered	11	VII.3	132.102.461.675		117.822.984.455	332.585.678.360		391.964.283.772
5 - Gross profit from sale of goods and rendering of services (20 = 10-11)	20		32.796.624.003		(1.455.469.164)	56.023.811.176		13.587.378.657
6 - Profit/loss from sale of investment properties	21							
7 - Finance Income	22	VI.5	1.556.641.250		2.831.725.884	6.444.144.057		9.296.864.171
8 - Finance expenses	23	VI.6	9.347.557.503		2.790.709.701	21.786.257.672		8.139.726.037
In which: Interest expenses	24		7.116.302.394		2.192.771.502	18.162.259.132		6.759.804.508
9 - Selling expenses	25	VII.9	3.311.584.591		1.699.904.363	7.483.778.722		6.400.607.957
10 - General and administrative expenses	26	VII.9	9.263.163.535		5.868.889.609	21.456.421.383		17.080.266.723
11 - Operating(loss)/profit (30 = 20+21+22-(23+25+26))	30		12.430.959.624		(8.983.246.953)	11.741.497.456		(8.736.357.889)
12 - Other income	31	VI.7	54.136.341		742	107.542.830.375		155.672.259
13 - Other expenses	32	VI.8	465.588.835		92.330.635	522.194.318		294.347.635
14 - Other profit (40 = 31 - 32)	40		(411.452.494)		(92.329.893)	107.020.636.057		(138.675.376)
15 - Accounting (loss)/profit before tax (50 = 30 + 40)	50		12.019.507.130		(9.075.576.846)	118.762.133.513		(8.875.033.265)
16 - Current corporate income tax expenses	51	VII.11	2.868.834.056			24.178.983.567		136.899.101
17 - Deferred Income Tax	52	VII.11	-			81.250.837		(72.790.385)
18 - Net(loss)/profit after tax (60 = 50 - 51 - 52)	60		9.150.673.074		(9.075.576.846)	94.501.899.109		(8.939.141.981)
19 - Earning per Share	70							
20 - Diluted earning per share	71							

Approved 10 July, 2026

Chief-accountant

Preparer

Legal Representative



(Signature)

Nguyen Bao Ngoc

Tran Thi Thanh Huong

Duong Ngoc Tu

INTERIM CASH FLOW STATEMENT

(Applying indirect method)

For the period from 01 January 2026 to 30 September 2026

Currency: VND

Items	Code	Notes	From 01/01 to 30/09	
			2026	2025
1	2	3	4	5
I - CASH FLOWS FROM OPERATING ACTIVITIES				
1 - Loss/Profit before tax	01		118.762.133.513	(8.875.033.265)
2 - Adjustments for				
Depreciation of tangible fixed assets, amortisation of intangible fixed assets	02		50.893.397.948	32.983.628.989
- Provisions	03		8.600	
- Foreign exchange gains arising from revaluation of monetary accounts denominated in foreign currency	04		1.269.658.014	(1.485.091.633)
- Profits from investing activities	05		(112.304.994.175)	(4.804.087.400)
- Interest expenses	06		18.162.259.132	6.759.804.508
- Other adjustments	07			
3 - Operating profit before changes in working capital	08		76.782.463.032	24.579.221.199
- Decrease/increase in receivables	09		(27.756.124.567)	(26.679.248.271)
- Decrease/increase in inventories	10		7.311.896.366	10.619.879.481
- Decrease/increase in payables (other than interest, corporate income tax)	11		6.555.158.768	(15.481.780.135)
- Decrease/increase in prepaid expenses	12		8.636.431.456	6.131.408.102
- Interest paid	14		(18.054.075.213)	(6.799.825.380)
- Corporate income tax paid	15		(16.763.211.397)	(10.176.843.841)
- Operating other income	16			40.000.000
- Operating other expenses	17		(6.118.396.888)	(4.699.809.729)
Net cash flows from operating activities	20		30.594.141.557	-22.466.998.574
II - CASH FLOWS FROM INVESTING ACTIVITIES				
1 - Purchase of fixed assets	21		(225.751.866.400)	(6.181.278.656)
2 - Proceeds from disposals of fixed assets	22		134.725.583.510	153.759.259
3 - Payments to provide loans, to acquire debt instrument of other units	23		(106.000.000.000)	(79.000.000.000)
4 - Receipts from the recovery of loans provided, from the re-sale of debt instruments of other units	24		83.000.000.000	170.000.000.000
7 - Interest received	27		4.011.376.538	5.022.240.468
Net cash flows used in investing activities	30		(110.014.906.352)	89.994.721.071
III - CASH FLOWS FROM FINANCING ACTIVITIES				
3 - Drawdown of borrowings	33	VIII.3	133.131.579.130	-
4 - Repayment of borrowings	34	VIII.4	(41.358.416.368)	(15.679.017.858)
6 - Dividend, profit paid to owner	36		(3.100.800)	-
Net cash flows used in/from financing activities	40		91.770.061.962	(15.679.017.858)
NET INCREASE IN CASH FOR THE YEAR (50 = 20+30+40)	50		12.349.297.167	51.848.704.639
CASH AT BEGINNING OF YEAR	60		173.531.817.034	131.101.782.762
Impact of exchange rate fluctuation	61		(1.670.868.007)	1.289.722.894
CASH AT END OF YEAR (70 = 50+60+61)	70		184.210.246.194	184.240.210.295

Preparer

Chief-accountant

Approved 10 October, 2026

Legal Representative



Nguyen Bao Ngoc



Tran Thi Thanh Huong



Duong Ngoc Tu

VINASHIP SEA TRANSPORTATION JOINT STOCK COMPANY

Address: No. 14 Vo Nguyen Giap, An Bien Ward, City. Hai Phong

Parent company financial statements

For the 3rd quarter of 2026, ending September 30th, 2026

Form No. B09a-DN

NOTES TO THE FINANCIAL STATEMENTS THE QUARTER III OF 2026

I - CHARACTERISTICS OF THE ENTERPRISE'S MANAGEMENT

1. Form of capital ownership: Vietnam Maritime Corporation 51%, Vietnam container shipping JSC 39%.

2- Field of Business: Sea transport

3- Business lines:

- Sea transportation business;
- Warehousing and storage of goods;
- Shipping agency services; sea freight agency services; delivery, crane lifting, and goods counting services; customs tax declaration services; ship charter brokerage services; maritime brokerage; ship supply services; logistics services; Airline and train ticket agents; transportation brokerage services; multimodal transport services; container agents; port and sea exploitation; ship management services;

Labor cooperation services;

- Real estate business, land use rights belonging to the owner, user or tenant;
- Short-term accommodation services: hotels, guest houses, motels;
- Goods import and export services;
- Transporting goods by road;
- Wholesale and trading of scrap, metal and non-metal scrap;
- Repair and maintenance of marine transport vehicles;
- Loading and unloading goods;
- Agents, brokers, auctions of goods;...

4- Normal operating cycle: The company 's normal operating cycle is 12 months, coinciding with the fiscal year from 1st January to 31st December.

5- Business operations in Q3 2026 affecting the financial statements

Vinaship's dry cargo fleet currently consists of four vessels, with a total deadweight tonnage (DWT) of 95,535. The smallest vessel has a capacity of 6,500 DWT, while the largest reaches 28,201 DWT. The average age of the fleet is 17 years, including the vessel Mỹ Hưng at 22 years old, and the youngest vessel, Vinaship Unity, at 14 years old, which was newly acquired at the end of 2024.

Following the challenging conditions in the maritime shipping market during the first quarter of 2026, the market began to recover in April, with freight rates trending higher. Benefiting from positive developments in regional markets, the Company proactively shifted its vessel operations from voyage chartering to time chartering, while decisively implementing plans to dispose of older vessels and invest in new vessels. These measures improved fleet operating performance, with key operating indicators showing marked improvement in the third quarter, as all vessels exceeded their respective targets.

In the third quarter, the Company's third-party vessel chartering and transportation activities generated revenue of VND 54 billion, equivalent to 39% of the full-year target, representing an increase to 157% of the previous quarter's revenue and 190% of the first-quarter revenue.

During the third quarter, the Company also expanded into clinker trading, generating additional revenue of VND 17.2 billion. Collectively, these activities enabled the Company to exceed its planned profit targets for both the third quarter and the first nine months of 2026.

VINASHIP SEA TRANSPORTATION JOINT STOCK COMPANY

Address: No. 14 Vo Nguyen Giap, An Bien Ward, City. Hai Phong

Parent company financial statements

For the 3rd quarter of 2026, ending September 30th, 2026

6- Corporate Structure:

-The company's headquarters is located at No. 14 Vo Nguyen Giap, An Bien ward, Haiphong City.

- On 30 September 2026, the company has the following subsidiaries:

+Branch offices:

Ho Chi Minh City Branch at 5E Nguyen Dinh Chieu, Sai Gon ward, Ho Chi Minh City

The Da Nang branch is located at No. 26 Nguyen Chi Thanh, Da Nang City

Quang Ninh Branch at No.73 Le Thanh Tong, Ha Long

-Subsidiary: 01 Merger of subsidiaries

Vinaship Maritime Services Co., Ltd. is located at 280 Ngo Quyen Street, Ngo Quyen ward, Haiphong City.

- On 30 September 2026, the total number of employees in the company is 236.

II – ACCOUNTING PERIOD, CURRENCY UNITS USED IN ACCOUNTING:

1- **The 3rd quarter accounting period:** begins on 1 July and ends on 30 September of the year. The 3rd quarter 2026 accounting period starts from July 1, 2026 to September 30, 2026.

2- **Currency used in accounting:** Currency used in accounting records is Vietnam Dong.

III – APPLICABLE ACCOUNTING STANDARDS AND REGIME:

1- **Applicable accounting regime:** According to Circular No. 99/2025/TT/BTC dated October 27th, 2025 of the Ministry of Finance guiding the corporate accounting regime, guiding methods of preparing and presenting Consolidated Financial Statements.

2- **Declaration of compliance with Accounting Standards and Accounting Regime:**

- The company complies with published Vietnamese accounting standards.

- The company complies with the regulations of the current accounting regime.

3- **Applicable accounting form:**

- Organize centralized accounting work.

- Accounting book form applied: Accounting software.

IV- APPLICABLE ACCOUNTING POLICIES:

1- **Principles for recording cash and cash equivalents; Principles and methods of converting other currencies into currencies used in accounting:**

- Principles for determining cash equivalents: short-term investments with a recovery period of no more than 3 months from the date of investment that can be easily converted into a determined amount of cash and have no risk in the future. conversion into cash at the time of reporting.

- Principles and methods of converting other currencies to currencies used in accounting:

The currency used in records is Vietnam Dong. For operations related to money, receivables and payables in foreign currencies are converted into Vietnamese Dong. The conversion of foreign currency into Vietnamese Dong is at an exchange rate approximately equal to the average transfer exchange rate where the business regularly conducts transactions. The approximate exchange rate ensures the difference does not exceed +/-1% compared to the average transfer buying and selling rate. The average transfer trading rate is determined monthly on the basis of the average of the buying and selling rates. and daily transfer selling rates of commercial banks.

Revaluated at the end of the quarterly and annual accounting periods for monetary items denominated in foreign currencies:

- For deposits and loans at banks: calculated according to the average transfer exchange rate of commercial banks.

VINASHIP SEA TRANSPORTATION JOINT STOCK COMPANY

Address: No. 14 Vo Nguyen Giap, An Bien Ward, City. Hai Phong

Parent company financial statements

For the 3rd quarter of 2026, ending September 30th, 2026

- For other receivables and payables: calculated according to the average transfer exchange rate of the commercial bank where the business regularly transacts.

2- Accounting policy for inventory:

- Principle of recording inventory: at original cost.
 - Method of calculating inventory value: weighted average price
 - Inventory accounting method: regular declaration
 - Establishing provisions for devaluation of inventory: implemented according to Circular No. 48/2019/TT/BTC dated August 8, 2019 of the Ministry of Finance.
- Inventory management follows accounting standard No. 02.

3- Principles for recording and depreciating fixed assets:

- Principles for recording tangible and intangible fixed assets: According to accounting standards 03.04 and circular guiding the implementation of standards TT 89/2002/TT-BTC dated October 9, 2002 of the Ministry of Finance; Circular No. 45/2013/TT-BTC dated April 25, 2013, Circular 99/2025/TT-BTC of the Ministry of Finance. Record tangible fixed assets and intangible fixed assets at historical cost. The balance sheet is reflected according to 3 indicators: Original price, accumulated depreciation, and remaining value.
- Principles for recording financial lease fixed assets: according to Standard No. 06; Circular guiding standards No. 105/2003/TT-BTC dated November 4, 2003 of the Ministry of Finance.
- Depreciation method and useful life of tangible and intangible fixed assets: depreciation of fixed assets according to the straight-line method and determination of useful life of fixed assets shall comply with Circular No. 45/2013/TT-BTC April 25, 2013 of the Ministry of Finance.

4- Principles for recording and depreciation of investment real estate:

- Principles for recording investment real estate: according to Standard No. 05- Investment real estate and Circular guiding standards No. 23/2005/TT-BTC - March 30, 2005 of the Ministry of Finance. Record investment real estate at cost.
- Principles and methods of depreciation of investment real estate: depreciation of fixed assets according to the straight-line method and determination of useful life of fixed assets shall comply with Circular No. 45/2013/TT-BTC dated April 25 /2013 of the Ministry of Finance.

5- Principles for recording financial investments:

- Principles for recording investments in Subsidiaries according to Standard No. 25, Associate Companies according to Standard No. 07, Jointly controlled business establishments according to Standard No. 08.
- Principles for recording short-term securities investments: Investments with a capital recovery period of less than 1 year are recorded at original cost.
- Principles for recording long-term securities investments: Investments have a capital recovery period of 1 year or more. Record financial investments at cost.
- At the date of preparation of the financial statements, securities investments are determined at cost less provisions for decline in securities prices.
- Provision for stock price decline and reversal of stock price decline provision are implemented according to Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

6- Principles for recording and capitalizing borrowing costs:

- Accounting policies applied to borrowing costs: Follow standard 16 "Borrowing costs" and Circular guiding standards TT105/2003/TT-BTC dated November 4, 2003: Borrowing costs Loans are recorded as production and business expenses in the period in which they are incurred, unless capitalized. The capitalization of borrowing costs into the value of unfinished assets begins when borrowing costs are incurred during the period of construction investment, unfinished production until the investment assets are completed and put into use.

7- Principles for recording and capitalizing other expenses:

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- Prepaid expenses: When large expenses arise, related to many accounting periods.
- Prepaid expense allocation method: Each accounting period, the accountant allocates prepaid expenses to the number of related periods. The cost of major ship repairs after completion of repairs will be allocated to expenses for a maximum period of 03 years.

8- Principles for recording payable expenses:

Amounts payable for goods and services received from the seller but not actually paid due to lack of invoices or insufficient accounting records and documents are recorded in the production and business expenses of the company. reporting period.

9- Principles and methods for recording provisions for payables:

- Recognition principle: according to Standard No. 18 "Provisions and contingent liabilities": The enterprise has a current debt obligation as a result of an event that has occurred; reduction in economic benefits; have a reliable estimate of the value of the obligation.
- Recognition method: guided in Circular No. 21/2006/TT-BTC dated March 20, 2006: The recognized value of a payable provision is the most reasonably estimated value of the amount. cash that will be required to settle existing liabilities at the end of the accounting period. The payable provision is established at the end of the accounting period.

10- Principles for recording equity:

- Principles for recording equity, share capital surplus, and other capital of the owner:
 - + Owner's investment capital: recorded according to the owner's actual contributed capital.
 - + Share capital surplus: recorded according to the difference between the actual issuance price and the par value of the shares.
 - + Other capital of the owner: recorded according to the remaining value between the fair value of the assets that the business is given as gifts by organizations and individuals after deducting the tax payable related to this assets.
- Principles for recording exchange rate differences: Circular 99/2025/TT-BTC dated March 27, 2025 of the Ministry of Finance.
- Principles for recording undistributed profits: difference between revenue and income minus expenses and corporate income tax this year; Adjustments due to retroactive application of accounting policy changes and retroactive adjustment of material errors of previous years are accounted for in undistributed profits.

11- Principles and methods of revenue recognition:

Revenue is recognized according to Standard No. 14 "Revenue and other income", Circular guiding Standards No. 105/2003/TT-BTC dated November 4, 2003 of the BTC.

- Principles for recording sales revenue: When the Company has transferred ownership of goods and products and issued sales invoices, and payment has been accepted by the buyer.
- Principles for recognizing revenue from service provision: When the company completes the provision of services to the buyer; complete the contract. In cases where service activities take place over multiple periods, revenue will be allocated according to the percentage of completion at the end of the period.
- Principles for recording revenue from financial activities:
 - + For loan interest, deposit interest, and bond investment interest, the time to determine revenue depends on the time of the loan contract or interest receipt period.
 - + Dividends and profits are determined when there is a decision, resolution or notice of distribution.
 - + Securities transfer interest.
 - + Foreign currency sales profits and exchange rate differences arising during the period of business activities are determined when the transactions or operations are completed.

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Address: No. 14 Vo Nguyen Giap, An Bien Ward, City. Hai Phong

Parent company financial statements

For the 3rd quarter of 2026, ending September 30th, 2026

12- Principles and methods of recording financial expenses:

Recording financial expenses costs or losses related to financial investment activities, lending and borrowing costs, capital contribution costs for joint ventures and associates, short-term securities transfer losses term, transaction costs for selling securities, provisions for devaluation of securities investments, losses arising when selling foreign currencies, losses in exchange rates arising, losses in exchange rate differences due to reassessment of debts of original origin. foreign currency at the date of preparation of financial statements at the end of the quarter and year.

13- Principles and methods for recording current corporate income tax expenses and deferred corporate income tax expenses: according to Standard No. 17, Circular guiding standards No. 20/2006/TT-BTC dated March 20, 2006 of BTC.

14- Foreign exchange risk provisions: None

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

V- Notes to the financial statement**1- Cash and cash equivalents**

Unrestricted cash and cash equivalents	30/09/2026	01/01/2026
- Cash	135.381.000	742.089.000
- Demand deposit in banks	174.074.865.194	162.789.728.034
+ Demand deposit in MSB Hai Phong	32.117.344.349	43.412.044.382
+ Demand deposit in NCB	2.171.905.670	57.563.852.970
+ Demand deposit in BIDV	41.961.719.106	61.460.797.823
+ Demand deposit in MB	97.457.797.193	-
+ Demand deposit in other banks	366.098.876	353.032.859
- Cash in transit		
- Cash equivalents	10.000.000.000	10.000.000.000
+ Under 3-month term deposit in MSB		10.000.000.000
+ Under 3-month term deposit in NCB		-
+ Under 3-month term deposit in VIB		-
+ Under 3-month term deposit in BIDV		-
+ Under 3-month term deposit in MB	10.000.000.000	-
Total	184.210.246.194	173.531.817.034

V- Notes to the financial statement (Cont'd)**2- Financial Investments****b) Held-to-maturity investment**

Items	30/09/2026			01/01/2026		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
b1) Short-term	67.001.772.604	67.001.772.604	-	43.192.915.067	43.192.915.067	-
- Term deposits	67.001.772.604	67.001.772.604	-	43.192.915.067	43.192.915.067	-
+ 06-month term deposit in MSB	-	-	-	44.246.575	44.246.575	-
+ 06-month term deposit in MB	101.506.850	101.506.850	-			
+ 06-month term deposit in NCB			-	20.122.054.794	20.122.054.794	-
+ 06-month term deposit in VIB			-	23.026.613.698	23.026.613.698	-
+ 06-month term deposit in BIDV						
+ 06-month term deposit in MB	65.874.342.465	65.874.342.465	-	-	-	-
+ 12-month term deposit in MB	1.025.923.289	1.025.923.289				
b2) Long-term	-	-	-	-	-	-
Total	67.001.772.604	67.001.772.604	-	43.192.915.067	43.192.915.067	-

c) Capital contribution to other entities

Items	30/09/2026			01/01/2026		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
- <i>Investment in subsidiary</i>	5.000.000.000	5.000.000.000	-	5.000.000.000	5.000.000.000	-
+ Contribute capital in cash	4.207.068.905	4.207.068.905	-	4.207.068.905	4.207.068.905	-
+ Contribute capital in fixed assets	620.639.567	620.639.567	-	620.639.567	620.639.567	-
+ Contribute capital in Inventories	172.291.528	172.291.528	-	172.291.528	172.291.528	-
- <i>Invest in Stocks</i>	1.437.338	373.800	1.119.670	1.437.338	440.400	1.111.070
<i>Detailed as at 30, September 2026</i>						
Vitranschart JSC : 86 shares	1.369.070	249.400	1.119.670	1.369.070	258.000	1.111.070
Vietcombank: 2 shares	68.268	124.400	-	68.268	182.400	-
Total	5.001.437.338	5.000.373.800	1.119.670	5.001.437.338	5.000.440.400	1.111.070

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

3- Trade receivables

Items	30/09/2026		01/01/2026	
	Balance	Provision	Balance	Provision
a) Short-term trade receivables	56.404.979.148	(2.154.204.279)	30.077.187.592	(2.154.204.279)
- XNK Thien Phuc Shipping trading JSC	18.728.937.328		6.579.542.381	
- Thien Phuc Marine Services and Shipping Company Ltd	9.224.768.862		10.262.478.410	
- Nhat Minh Am Trading Company, Ltd	8.185.555.540		8.420.757.192	
- XNK Nhat Phat one member Company, Ltd	7.400.183.479		-	
- Van Thinh Phat Transportation trading and service Co., Ltd	10.378.525.800		-	
- Other receivables	2.487.008.139	(2.154.204.279)	4.814.409.609	(2.154.204.279)
b) Long-term trade receivables		-	-	-
c) With related parties trade receivables	171.858.694	-	257.788.041	-
VietNam hi-tech transportation company Ltd	171.858.694		257.788.041	
Total	56.576.837.842	(2.154.204.279)	30.334.975.633	(2.154.204.279)

4- Other receivables

Items	30/09/2026		01/01/2026	
	Balance	Provision	Balance	Provision
a) Short-term	20.059.773.211	(7.342.487.574)	14.185.630.449	(7.342.487.574)
- Advancements	3.389.196.811		3.290.204.077	
- Short-term deposit	4.733.309.739		17.040.400	
- Hull and P&I Insurance receivables	3.354.344.589		3.274.932.218	
- Receivable from Vinashinlines	7.342.487.574	(7.342.487.574)	7.342.487.574	(7.342.487.574)
- Social insurance receivables	259.975.613		240.737.220	
- Health Insurance	9.281.485		-	
- Other receivables	971.177.400		20.228.960	
b) Long-term	424.472.940	-	158.098.960	-
- Long-term deposit	424.472.940		158.098.960	
Total	20.484.246.151	(7.342.487.574)	14.343.729.409	(7.342.487.574)

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

6- Bad debt

Items	30/09/2026			01/01/2026		
	Historical	Recoverable	Debtor	Historical	Recoverable	Debtor
	cost	amount		cost	amount	
Accrued liabilities from 31/05/2011, Vinashinlines has been opening	7.342.487.574	-	- Vinashinlines	7.342.487.574	-	- Vinashinlines
bankruptcy proceeding and pending judgment						
Accrued liabilities from 31/08/2017	1.104.934.000	-	- Hoang Kim Phat forwarding Co Ltd	1.104.934.000	-	- Hoang Kim Phat forwarding Co Ltd
Other accrued liabilities from 2013-2019	1.049.270.279	-	- Other bad receivables	1.049.270.279	-	- Other bad receivables
100% provision has been recognized for all above receivables due to						
very low recoverability						
Total	9.496.691.853	-		9.496.737.876	-	

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

7- Inventory

Items	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	31.571.687.587	-	36.033.338.515	
- Tools and supplies				
- Work in progress	-		2.850.245.438	
Total	31.571.687.587	-	38.883.583.953	-

Materials are issued using the specific identification method

Fuel is issued using the weighted average cost method

8- Construction in progress

Items	30/09/2026		01/01/2026	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
a) Long-term work in progress	-	-	-	-
b) Construction in progress	-	-	399.784.500	399.784.500
- Purchase of fixed assets	-	-	399.784.500	399.784.500
'+ Purchasing motor vessel		-		
'+ Purchasing fixed assets	-	-	399.784.500	399.784.500
- Construction	-	-		
+ Fixed assets major repair	-	-		
- Fixed asset improvement	-	-		
+ Others	-			
Total	-	-	399.784.500	399.784.500

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

9 - Increase, decrease fixed assets 09 months of 2026

ITEMS	FIXED ASSET	BUILDING&ARCHITECTONIC MODEL	TRANSPORTATION & TRANSMIT INSTRUMENT	EQUIPMENT & MACHINE	INSTRUMENT & TOOLS FOR MANAGEMENT	TOTAL
I - HISTORICAL COSTS						
1. Beginning balance		83.205.251.029	1.085.990.470.931	5.102.897.024	6.349.002.098	1.180.647.621.082
Vinaship building at 14 Vo Nguyễn Giap		76.219.834.260				76.219.834.260
04 elevators in Vinaship building				4.108.965.194		4.108.965.194
HVAC system in Vinaship building					5.850.000.001	5.850.000.001
Motor vessel My Hung			94.684.968.744			94.684.968.744
Motor vessel Vinaship Gold			193.945.837.071			193.945.837.071
Motor vessel Vinaship Unity			293.236.531.709			293.236.531.709
Motor vessel Vinaship Harmony			253.467.586.208			253.467.586.208
Motor vessel Vinaship Pearl			235.026.259.360			235.026.259.360
Other fixed assets		6.985.416.769	15.629.287.839	993.931.830	499.002.097	24.107.638.535
2. Increase during the period		-	226.310.558.688	-	-	226.310.558.688
- Purchasing		-	226.310.558.688	-		226.310.558.688
Motor vessel Vinaship Amity			225.771.999.948			225.771.999.948
Other marine equipment			538.558.740			538.558.740
3. Decrease during the period		2.603.476.827	438.478.159.763	-	-	441.081.636.590
- Reduction in cost of fixed assets			158.907.788			158.907.788
- Liquidation		-	438.319.251.975	-		438.319.251.975
Motor vessel Vinaship Pearl (which is 30 years old)			235.026.259.360			235.026.259.360
Ballast water treatment system of MV Vinaship Pearl			3.212.796.800			3.212.796.800
Rada of MV Vinaship Pearl			1.329.334.380			1.329.334.380
Other equipments of MV Vinaship Pearl			950.441.136			950.441.136
Motor vessel Vinaship Gold			193.945.837.071			193.945.837.071
Ballast water treatment system of MV Vinaship Gold			2.255.265.940			2.255.265.940
Other equipments of MV Vinaship Gold			780.160.887			780.160.887
Toyota Camry 2.G			819.156.401			819.156.401
- Transfer to investment property: building Q7-HCM		2.603.476.827				2.603.476.827
4. Ending balance		80.601.774.202	873.822.869.856	5.102.897.024	6.349.002.098	965.876.543.180
- Full depreciation fixed assets in use		3.404.646.756	97.189.552.743	60.431.830	216.281.662	100.870.912.991
II - ACCUMULATED DEPRECIATION						
1. Beginning balance		10.579.241.886	542.800.561.503	1.289.981.573	2.523.679.174	557.193.464.136
2. Increase during the period		2.397.192.954	46.449.749.303	613.638.504	1.145.913.498	50.606.494.259
- Depreciation		2.397.192.954	46.449.749.303	613.638.504	1.145.913.498	50.606.494.259
Vinaship building at 14 Vo Nguyễn Giap		2.287.178.982				2.287.178.982
04 elevators in Vinaship building				513.620.649		513.620.649
HVAC system in Vinaship building					1.096.875.000	1.096.875.000
Motor vessel My Hung						-
Motor vessel Vinaship Gold			3.161.528.469			3.161.528.469
Motor vessel Vinaship Unity			18.327.283.236			18.327.283.236
Motor vessel Vinaship Harmony			15.829.732.489			15.829.732.489
Motor vessel Vinaship Amity			8.152.877.777			8.152.877.777
Other fixed assets		110.013.972	978.327.332	100.017.855	49.038.498	1.237.397.657
3. Decrease during the period		2.022.033.648	417.402.975.312	-	-	419.425.008.960
- Liquidation			417.402.975.312			417.402.975.312
Motor vessel Vinaship Pearl (which is 30 years old)			235.026.259.360			235.026.259.360
Ballast water treatment system of MV Vinaship Pearl			3.212.796.800			3.212.796.800
Rada of MV Vinaship Pearl			1.329.334.380			1.329.334.380
Other equipments of MV Vinaship Pearl			871.788.309			871.788.309
Motor vessel Vinaship Gold			173.978.288.849			173.978.288.849
Ballast water treatment system of MV Vinaship Gold			1.647.192.890			1.647.192.890
Other equipments of MV Vinaship Gold			518.158.323			518.158.323
Toyota Camry 2.G			819.156.401			819.156.401
- Transfer to investment property: building Q7-HCM		2.022.033.648				2.022.033.648
4. Ending balance		10.954.401.192	171.847.335.494	1.903.620.077	3.669.592.672	188.374.949.435
III - CARRYING AMOUNT						
1. Beginning balance		72.626.009.143	543.189.909.428	3.812.915.451	3.825.322.924	623.454.156.946
4. Ending balance		69.647.373.010	701.975.534.362	3.199.276.947	2.679.409.426	777.501.593.745
Vinaship building at 14 Vo Nguyễn Giap		69.369.222.804				69.369.222.804
04 elevators in Vinaship building				2.566.200.948		2.566.200.948
HVAC system in Vinaship building					2.555.312.501	2.555.312.501
Motor vessel My Hung						-
Motor vessel Vinaship Unity			248.502.195.208			248.502.195.208
Motor vessel Vinaship Harmony			234.193.254.998			234.193.254.998
Motor vessel Vinaship Amity			217.619.122.171			217.619.122.171
Other fixed assets		278.150.206	1.660.961.985	633.075.999	124.096.925	2.696.285.115
- Carrying amount of mortgaged assets			700.314.572.377			700.314.572.377

- Motor vessel Vinaship Pearl is successfully sold and delivered to the buyer on 14 January 2026

- Motor vessel Vinaship Gold is successfully sold and delivered to the buyer on 25 April 2026

- Motor vessel Vinaship Amity is acquired and put into operation on 25 April 2026

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

10 - Increase, decrease intangible fixed assets 09 months of 2026

ITEMS	FIXED ASSETS	LAND USING RIGHT	COMPUTER SOFTWARE	TOTAL
I - HISTORICAL COSTS				
1. Beginning balance	-	-	664.654.500	664.654.500
2. Increase during the period	-	-	-	-
3. Decrease during the period	-	-	-	-
4. Ending balance	-	-	664.654.500	664.654.500
II - ACCUMULATED ARMOTISATION				
1. Beginning balance	-	-	664.654.500	664.654.500
2. Increase during the period	-	-	-	-
3. Decrease during the period	-	-	-	-
4. Ending balance	-	-	664.654.500	664.654.500
III - CARRYING AMOUNT				
1. Beginning balance	-	-	-	-
4. Ending balance	-	-	-	-

11 - Increase, decrease fixed assets of finance leasing 09 months of 2026
13 - Increase, decrease investment real estate 09 months of 2026

ITEMS	FIXED ASSETS	BUILDINGS	INFRASTRUCTURE	TOTAL
I - HISTORICAL COSTS				
1. Beginning balance	2.627.505.019	21.072.499.632	23.700.004.651	
Hau Phuong Dinh Vu container Yard		17.153.984.650	17.153.984.650	
Transvina container Yard		2.304.261.818	2.304.261.818	
Other investment real estate		1.614.253.164	1.614.253.164	
2. Increase during the period	2.603.476.827		2.603.476.827	
- Transfer from fixed assets	2.603.476.827		2.603.476.827	
3. Decrease during the period		-	-	
4. Ending balance	5.230.981.846	21.072.499.632	26.303.481.478	
II - ACCUMULATED DEPRECIATION				
1. Beginning balance	2.627.505.019	19.224.207.467	21.851.712.486	
2. Increase during the period	2.039.390.160	594.093.924	2.633.484.084	
- Transfer from fixed assets	2.022.033.648		2.022.033.648	
- Depreciation	17.356.512	594.093.924	611.450.436	
Hau Phuong Dinh Vu container Yard		594.093.924	594.093.924	
Building Q7-HCM	17.356.512		17.356.512	
3. Decrease during the period	-	-	-	
4. Ending balance	4.666.895.179	19.818.301.391	24.485.196.570	
III - CARRYING AMOUNT				
1. Beginning balance	-	1.848.292.165	1.848.292.165	
4. Ending balance	564.086.667	1.254.198.241	1.818.284.908	
Hau Phuong Dinh Vu container Yard		1.254.198.241	1.254.198.241	
Building Q7-HCM	564.086.667		564.086.667	

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

14- Deferred Expenses

Items	30/09/2026	In the period		01/01/2026
		Increase	Decrease	
a) Short- term				
- Motor vessels insurance expenses	1.630.944.041	10.702.716.830	11.237.388.635	2.165.615.846
- Other prepaid expenses	850.494.938	6.383.066.953	5.840.664.275	308.092.260
Total	2.481.438.979	17.085.783.783	17.078.052.910	2.473.708.106
b) Long - term				
- Unexpired fixed assets major repairing cost	6.368.042.580	-	8.000.443.393	14.368.485.973
- Building equipments	548.754.235	-	548.754.219	1.097.508.454
- Other prepaid expenses	122.251.427	-	94.964.717	217.216.144
Total	7.039.048.242	-	8.644.162.329	15.683.210.571

15- Other Assets

Items	30/09/2026	01/01/2026
a) Other current assets		
b) Other non - current assets		

16- Borrowings and finance lease

Items	30/09/2026	In the period		01/01/2026
		Increase	Decrease	
a) Short-term borrowings	-			-
+ Short-term borrowings	-			-
b) Long-term borrowings	368.133.505.618	193.508.792.518	101.735.629.756	276.360.342.856
- Current portion of long-term liabilities	61.484.154.164	60.377.213.388	41.358.416.368	42.465.357.144
+ MSB loan	20.905.357.144	15.679.017.858	15.679.017.858	20.905.357.144
+ BIDV loan	21.560.000.000	16.170.000.000	16.170.000.000	21.560.000.000
+ MB loan	19.018.797.020	28.528.195.530	9.509.398.510	-
- Long-term liabilities	306.649.351.454	133.131.579.130	60.377.213.388	233.894.985.712
+ MSB loan	88.847.767.854	-	15.679.017.858	104.526.785.712
+ BIDV loan	113.198.200.000	-	16.170.000.000	129.368.200.000
+ MB loan	104.603.383.600	133.131.579.130	28.528.195.530	-
Total	368.133.505.618	193.508.792.518	101.735.629.756	276.360.342.856

17- Trade payables

Items	30/09/2026	01/01/2026
Short-term trade payables	17.486.972.947	21.271.064.532
PT Indofuels Limited	-	10.910.343.393
Kinetik Petroeum Sdn Bhd	3.833.550.017	-
MSS Marine & Offshore Pte, Ltd	1.201.852.490	356.153.202
Mateshi Viet Nam Co., Ltd	2.030.919.960	181.036.080
XNK Nhat Phat one member Ltd liability Company	6.492.263.634	-
Other suppliers	3.928.386.846	9.823.531.857
Long-term trade payables	-	-
c) Overdue payment		
d) Related party payables	526.990.374	832.658.600
Parent Company - VIMC	-	200.000.000
- VIMC Shipping Company	429.490.374	-
- Vosco Maritime training center	97.500.000	
Vosco trading and service joint stock company	-	632.658.600
Total	18.013.963.321	22.103.723.132

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

18- Dividend payables

Items	30/09/2026	01/01/2026
Dividend payables	20.936.206.380	636.930.300
Dividend payable to related parties	18.402.024.000	-
Parent Company - VIMC	10.404.000.000	-
Vietnam container shipping Joint Stock Cor	7.955.904.000	-
Greenport Services one member Ltd liability Co	6.300.000	-
Green Logistics centre one member Co Ltd	35.820.000	-

19- Tax and other payables to/receivable from the State budget

Items	01/01/2026	Incurring during	Paid during	30/09/2026
		the period	the period	
a) Payables				
Short-term	11.013.286.701	28.798.730.433	21.082.683.922	18.729.333.212
- Value-added tax	-	4.052.236.860	4.052.236.860	-
- Import Value-added tax		19.092.501	19.092.501	-
- Export, Import Tax		9.890.219	9.890.219	-
- Corporate income tax	10.975.632.131	24.466.562.833	16.763.211.397	18.678.983.567
- Licensing fee				-
- Personal income tax	37.654.570	204.572.664	191.877.589	50.349.645
- Fees, fines and other payables		46.375.356	46.375.356	-
Long-term	-	-	-	-
	11.013.286.701	28.798.730.433	21.082.683.922	18.729.333.212
Total				
b) Receivables				
Short-term	1.162.279.944	264.065.172	(400.912.691)	497.302.081
- Personal income tax	1.162.279.944	264.065.172	(400.912.691)	497.302.081
- Land rental charges offset				-
- Other receivables	-			-
Long-term				
Total	1.162.279.944	264.065.172	(400.912.691)	497.302.081

20- Accrued expenses

Items	30/09/2026	01/01/2026
a) Short-term	3.768.362.607	4.918.648.093
- Interest accrued expenses	430.350.677	322.166.758
- TM8 land capital construction accrued expenses		-
- Other accrued expenses	3.338.011.930	4.596.481.335
	-	-
Total	3.768.362.607	4.918.648.093

21- Other payables

Items	30/09/2026	01/01/2026
a) Short - term		
Unemployment insurance	161.692.004	165.507.281
Short - term deposits received	31.843.034.542	12.466.117.600
Other payable to seafarers	575.524.628	548.505.306
Other payables	417.452.156	455.025.614
Total	32.997.703.330	13.635.155.801
b) Long-term		
Long - term deposits received	1.315.000.000	1.223.000.000
Cộng	1.315.000.000	1.223.000.000
c) Overdue payables	-	-

VINASHIP JOINT STOCK COMPANY

Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City

Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

22- Unearned Revenue

Items	30/09/2026	01/01/2026
a) Short - term		
- Unearned revenue from shipping operations	5.075.073.050	4.092.036.000
- Unearned revenue from office, premies, parking space rental	910.897.918	1.080.961.493
b) Long-term		
Total	5.985.970.968	5.172.997.493

25- Provisions

Items	01/01/2026	Provision	Provision	30/09/2026
		Increase	Decrease	
a) Short - term	-			-
b) Long-term	-			-

26- Deferred tax assets and deferred tax liabilities**Deferred tax assets**

Khoản mục	30/09/2026	01/01/2026
Corporate income tax rate	20%	20%
Deferred tax assets	-	-

Deferred tax liabilities

Khoản mục	30/09/2026	01/01/2026
Corporate income tax rate	20%	20%
Deferred corporate income tax expenses arising from taxable temporary differences	128.421.717	47.170.880
Offset with deferred tax assets		
Total deferred corporate income tax liabilities	128.421.717	47.170.880

VINASHIP JOINT STOCK COMPANY

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27- Statement of changes in Equity:

a - Statement of changes in Equity in 09 months of 2026

a - Statement of changes in Equity in 09 months of 2020						
ITEMS	Owner's capital	Undistributed	Investment		Total	
		profit after tax and funds	development fund			
A	1	7	8			
Beginning balance	339,999,600.000	65,360,108.736	169,907,385.045		575,267,093.781	
Increase in the last year					-	
- Net profit after tax 2025		42,852,259.013			42,852,259.013	
- Appropriation of profit 2024		(65,360,108.736)	34,899,521.679		(30,460,587.057)	
+ Increasing investment and development fund		(34,899,521.679)	34,899,521.679		-	
+ Increasing welfare & reward funds		(10,060,611.057)			(10,060,611.057)	
+ Cash dividend distribution of profit 2024		(20,399,976.000)			(20,399,976.000)	
Decrease in the last year					-	
Beginning balance at 01/01/2026	339,999,600.000	42,852,259.013	204,806,906.724		587,658,765.737	
- Net profit after tax first 09 months of 2026		94,501,899.109			94,501,899.109	
- Corporate income tax payment after inspection		(287,579,266)			(287,579,266)	
- Appropriation of profit 2025		(38,419,278.793)	12,769,403.924		(25,649,874.869)	
+ Increasing investment and development fund		(12,769,403.924)	12,769,403.924		-	
+ Increasing welfare & reward funds		(5,347,497,989)			(5,347,497,989)	
+ Casch dividend		(20,302,376.880)			(20,302,376.880)	
Ending balance at 30/09/2026	339,999,600.000	98,647,300.063	217,576,310.648		656,223,210.711	

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b - Detailed owner's equity invested capital:

Items	30/09/2026	01/01/2026
- Paid-in capital of VIMC (51% charter capital)	173.400.000.000	173.400.000.000
- Vietnam Container Shipping Joint Stock Corporation (39%)	132.598.400.000	132.598.400.000
- Other owners (10% charter capital)	34.001.200.000	34.001.200.000
Total	339.999.600.000	339.999.600.000

c) Capital transactions with owners and dividend distribution

Items	09 months of 2026	09 months of 2025
- Paid-in capital at the beginning balance	339.999.600.000	339.999.600.000
- Paid-in capital at the ending balance	339.999.600.000	339.999.600.000

d) Shares

Items	30/09/2026	01/01/2026
- Outstanding shares beginning banlance	33.999.960	33.999.960
- Public offering	33.999.960	33.999.960
+ common share	33.999.960	33.999.960
- Outstanding shares during the year	33.999.960	33.999.960
+ common share	33.999.960	33.999.960
	10.000	10.000

* Par value: VNĐ/share

30. Off - balance Sheet

d) Secured Assets

	30/09/2026	01/01/2026
Secured tangible fixed assets at banks	700.314.572.377	517.011.373.719
- The carrying amount of motor vessel Vinaship Unity pledged as security for borrowings at MSB	248.502.195.208	266.829.478.444
- The carrying amount of motor vessel Vinaship Harmony pledged as security for borrowings at BIDV	234.193.254.998	250.181.895.275
- The carrying amount of motor vessel Vinaship Amity pledged as security for borrowings at MB	217.619.122.171	-

a) Foreign currency

	30/09/2026	01/01/2026
- USD (US dollars)	6,594,938.58	5,482,438.96

b) Bad debts treated

	1.180.624.375	1.180.624.375
- Liana	59.231.742	59.231.742
- Sky Ocean Shipping	484.952.633	484.952.633
- Tan Dong Thuan service trading company Ltd	636.440.000	636.440.000

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Parent Company Financial Statement

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VII- ADDITIONAL INFORMATIONS FOR INCOME STATEMENT**1- Gross revenue from sale of goods and rendering of services**

Items	09 months of 2026	09 months of 2025
a) Revenue from sale of goods and rendering of services		
+ Shipping operation	232.248.252.538	283.134.614.452
+ Chartered vessel	117.979.482.366	106.765.003.833
+ Investment real estate sale	7.735.436.051	6.334.846.806
+ Services sale	1.320.977.333	522.876.592
+ Goods sale	29.325.341.248	8.794.320.746
Total	388.609.489.536	405.551.662.429
b) Revenue from providing services with related parties		
+ Subsidiary - Vimaser	50.617.992	18.000.000
+ VietNam hi-tech transportation company Ltd	703.058.292	668.373.783
Total	753.676.284	686.373.783

3- Cost of goods sold

Items	09 months of 2026	09 months of 2025
b) Purchase of goods and services with related parties		
- Shipping operation	185.403.504.949	276.992.207.945
+ Chartered vessel	115.475.416.936	103.906.674.182
+ Investment real estate sale	2.983.652.680	1.912.698.715
+ Services sale	1.211.753.618	363.639.163
+ Goods sale	27.511.350.177	8.789.063.767
Total	332.585.678.360	391.964.283.772
b) Purchase of goods and services with related parties		
- Vosco Trading anh service joint stock company	267.077.500	1.610.740.000
- Sai Gon Port - Hiep Phuoc JSC	397.230.299	-
- Sai Gon Port JSC	47.757.470	-
- Greenport Services one member Ltd liability Co	-	1.562.950
- VIMC Shipping Company	890.518.299	-
- Vosco Maritime training center	97.500.000	-
- Dong Do marine JSC	27.062.653.920	-
Total	28.762.737.488	1.612.302.950

4- Profit/loss from sale of investment properties

Items	09 months of 2026	09 months of 2025
- Income from investment property liquidation	-	-
- Investment property liquidation carrying amount	-	-
- Investment property liquidation expenses	-	-
Profit/loss from sale of investment properties	-	-

5- Income from financial activities

Items	09 months of 2026	09 months of 2025
- Interest income	4.840.609.924	4.650.328.141
- Deividend	900	-
- Exchange rate differences profit during the year	1.603.533.233	3.161.444.397
- Exchange rate differences profit ending the year	-	1.485.091.633
Total	6.444.144.057	9.296.864.171

6- Expenses for financial activities

Items	09 months of 2026	09 months of 2025
- Interest expenses	18.162.259.132	6.759.804.508
- Exchange rate differences losses during the period	2.177.959.565	1.379.921.309
- Exchange rate differences losses during the period	1.269.658.014	-
- Provision for Long-term Investments Devaluation	8.600	-
- Other finance expenses	176.372.361	220
Total	21.786.257.672	8.139.726.037

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7- Other Income

Items	09 months of 2026	09 months of 2025
- Income from fixed assets liquidation	131.546.272.727	160.000.000
- Fixed assets liquidation expenses and carrying amount	(24.061.512.627)	(6.240.741)
- Others	58.070.275	1.913.000
Total	107.542.830.375	155.672.259

8- Other Expenses

Items	09 months of 2026	09 months of 2025
- Fine	46.375.356	-
- Others	475.818.962	294.347.635
Total	522.194.318	294.347.635

9- General & administration expenses and selling expenses

Items	09 months of 2026	09 months of 2025
a) General & administration expenses	21.456.421.383	17.080.266.723
Material cost	951.227.181	1.031.682.361
Employee cost	13.958.529.071	8.868.460.030
Fixed asset depreciation	3.051.083.008	3.688.749.494
Taxes, fees, charges	360.779.657	428.426.241
Outside purchasing services cost	1.567.250.400	1.452.728.372
Other monetary expenses	1.567.552.066	1.610.220.225
b) Selling expenses	7.483.778.722	6.400.607.957
Shipping commissions	7.483.778.722	6.400.607.957

10- Production and operating costs by Element

Items	09 months of 2026	09 months of 2025
- Direct raw material cost	57.762.514.210	125.140.672.220
- Employees cost	43.963.569.631	36.768.633.508
+ Employees cost	35.578.002.725	27.839.875.000
+ Social Insurance	3.407.247.039	3.522.002.400
+ Health insurance	420.328.583	397.448.640
+ Unemployment Insurance	194.699.829	201.257.280
+ Trade union fees	389.399.655	402.514.560
+ Meal allowance	3.973.891.800	4.405.535.628
- Taxes, fees, charges	1.334.714.285	894.523.973
- Fixed asset depreciation and amortization	50.893.397.948	32.983.628.989
- Outside purchasing services expenses	171.979.183.356	204.810.275.558
- Other monetary expenses	5.230.903.420	4.320.111.734
Total	331.164.282.850	404.917.845.982

VINASHIP JOINT STOCK COMPANY

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Parent Company Financial Statement

3rd Quarter 2026 ended 30/09/2026

11. Current corporate income tax expenses

Items	09 months of 2026	09 months of 2025
- Profit before tax	118.762.133.513	(8.875.033.265)
- Current corporate income tax rate	20%	20%
Increase adjustments	2.132.786.122	1.722.906.008
- Board 's remuneration	252.000.000	198.000.000
- Fines	46.375.356	
- Gain from foreign currency exchange last year	235.854.400	1.524.906.008
- Lose from foreign currency exchange this period	1.598.555.466	-
Decrease adjustments	900	-
- Gain from foreign currency exchange	-	-
- Dividend	900	-
Taxable income of the period	120.894.918.735	(7.152.127.257)
Current corporate income tax expenses	24.178.983.747	136.899.101
Deferred tax expenses (**)	81.250.837	(72.790.385)
Corporate income tax expenses (*)	24.260.234.584	64.108.716

(**) Deferred tax expenses		
Deferred tax expenses from taxable temporary difference	128.421.717	232.190.817
Deferred tax expenses from deferred income tax assets	-	-
Deferred tax expenses from reversal of deferred tax liability	(47.170.880)	(304.981.202)
Total deferred tax expenses	81.250.837	(72.790.385)

VIII- ADDITIONAL INFORMATION FOR CASH FLOW STATEMENT**3. Drawdown of borrowings**

- Borrowings

- Proceeds from bond issuance

- Proceeds from borrowings

4. Repayment of borrowings

- Repayment of borrowings

	09 months of 2026	09 months of 2025
	133.131.579.130	-
	-	-
	-	-
	41.358.416.368	15.679.017.858
	41.358.416.368	15.679.017.858

VINASHIP JOINT STOCK COMPANY

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Parent Company Financial Statement

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IX. OTHER INFORMATION**3- TRANSACTIONS WITH RELATED PARTIES****Transaction with board of general directors**

	09 months of 2026	09 months of 2025
<u>Board of directors income</u>	2.649.536.285	2.625.618.518
Mr Nguyen Ngoc Anh - Chairman of the board	120.000.000	88.000.000
Mr Vuong Ngoc Son - Vice chairman of the board	-	39.000.000
Mr Duong Ngoc Tu - General Director, board member	699.515.066	718.669.399
Mrs Vu Thi Phuong Thao - Board member	76.000.000	72.000.000
Mr Pham Ba Chinh - Board member	-	39.000.000
Mr Vu Ngoc Lam - Board member	76.000.000	33.000.000
Mr Le Quang Huy - Board member	76.000.000	33.000.000
Mr Nguyen Quang Duy - Vice General Director	-	5.000.000
Mr Le Van Thai - Vice General Director	499.431.394	509.045.180
Mr Doan Minh Than - Vice General Director	483.202.177	463.146.282
Mrs Tran Thi Thanh Huong - Chief accountant	447.837.648	461.757.657
Mrs La Thi Lien Huong - Head of the supervisory board	76.000.000	72.000.000
Mrs Nguyen Ha Thanh - member of the supervisory board	-	24.000.000
Mr Phan Van Hung - member of the supervisory board	-	24.000.000
Mrs Dang Thanh Tam - member of the supervisory board	35.550.000	27.000.000
Mr Chu The Nga - member of the supervisory board	-	17.000.000
Mrs Ta Thi Hue - member of the supervisory board	30.000.000	-
Mrs Nguyen Thi Thu Hang - member of the supervisory board	30.000.000	-

5- Comparative informations

The comparative figures have been restated according to circular No 99/2025/TT-BTC dated 27/10/2025 by Minister of Finance.

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Parent Company Financial Statement

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4) Revenue, cost, loss/profit for each activity

Activities	3rd quarter of 2026	09 months of 2026	3rd quarter of 2025	09 months of 2025
Shipping Operation				
- Revenue	90.627.755.006	232.248.252.538	83.983.272.063	283.134.614.452
- Cost	73.010.360.610	213.269.580.649	95.019.301.870	299.489.354.383
- Profit	17.617.394.396	18.978.671.889	(11.036.029.807)	(16.354.739.931)
Chartered vessel				
- Revenue	54.059.636.449	117.979.482.366	29.117.693.403	106.765.003.833
- Cost	53.279.742.916	116.510.541.341	28.762.078.922	104.850.402.424
- Profit	779.893.533	1.468.941.025	355.614.481	1.914.601.409
Investment real estate sale				
- Revenue	2.578.222.445	7.735.436.051	2.261.834.551	6.334.846.806
- Cost	972.895.136	3.022.652.680	601.948.515	1.952.698.715
- Profit	1.605.327.309	4.712.783.371	1.659.886.036	4.382.148.091
Services sale				
- Revenue	444.507.575	1.320.977.333	226.244.892	522.876.592
- Cost	393.968.870	1.211.753.618	166.732.556	363.639.163
- Profit	50.538.705	109.223.715	59.512.336	159.237.429
Goods sale				
- Revenue	17.188.964.203	29.325.341.248	778.470.382	8.794.320.746
- Cost	17.020.242.269	27.511.350.177	841.716.564	8.789.063.767
- Profit	168.721.934	1.813.991.071	(63.246.182)	5.256.979
Financial activities				
- Revenue	1.556.641.250	6.444.144.057	2.831.725.884	9.296.864.171
- Cost	9.347.557.503	21.786.257.672	2.790.709.701	8.139.726.037
- Profit	(7.790.916.253)	(15.342.113.615)	41.016.183	1.157.138.134
Other Activities				
- Revenue	54.136.341	107.542.830.375	742	155.672.259
- Cost	465.588.835	522.194.318	92.330.635	294.347.635
- Profit	(411.452.494)	107.020.636.057	(92.329.893)	(138.675.376)

Approved 10 October, 2026

Preparer

Chief-accountant

Legal Representative

of the company



Nguyen Bao Ngoc



Tran Thi Thanh Huong



Duong Ngoc Tu