VIETNAM MARITIME CORPORATION

VINASHIP JOINT STOCK COMPANY

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PARENT COMPANY FINANCIAL STATEMENT

THE SECOND QUARTER OF 2026

REPORTING UNIT: VINASHIP JOINT STOCK COMPANY

VINASHIP JOINT STOCK COMPANY
Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City
Parent Company Financial Statement
2nd Quarter 2026 ended 30/06/2026

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

FINANCIAL STATEMENT LIST

THE QUARTER II OF 2026

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Preparer	Chief - accountant	Legal Representative of the company
Nguyen Bao Ngoc	*Tran Thi Thanh Huong*	*Duong Ngoc Tu*

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

VINASHIP JOINT STOCK COMPANY
Address: 14 Vo Nguyen Giap street - An Bien ward - Hai Phong City
Parent Company Financial Statement
2nd Quarter 2026 ended 30/06/2026

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 June 2026

Currency: VNĐ

ASSETS	CODE	NOTES	30/06/2026	01/01/2026
1	2	3	4	5
A - CURRENT ASSETS	**100**		**327.146.992.244**	**302.236.360.225**
I - Cash	**110**	V.1	**160.750.615.068**	**173.531.817.034**
1 - Cash	111		160.750.615.068	163.531.817.034
2 - Cash equivalents	112		-	10.000.000.000
II - Current financial investments	**120**	V.2	**87.816.693.151**	**43.192.915.067**
3 - Held-to-Maturity investments	123		87.816.693.151	43.192.915.067
III - Current accounts receivable	**130**		**41.106.012.189**	**36.968.862.097**
1 - Short-term trade receivables	131	V.3	30.448.169.139	30.334.975.633
2 - Short-term advances to suppliers	132		2.559.263.617	1.944.947.868
5 - Other short-term receivables	135	V.4	17.595.271.286	14.185.630.449
6- Provision for doubtfull short-term receivables (*)	136	V.3,V.4	(9.496.691.853)	(9.496.691.853)
IV - Inventories	**140**		**33.072.336.572**	**38.883.583.953**
1 - Inventories	141	V.7	33.072.336.572	38.883.583.953
V - Other current assests	**160**		**4.401.335.264**	**9.659.182.074**
1 - Short-term prepaid expenses	161	V.14	2.856.377.092	2.473.708.106
2 - Value-added tax deductible	162		1.009.851.008	6.023.194.024
3 - Tax and other receivables from the State	163	V.19	535.107.164	1.162.279.944
B - NON-CURRENT ASSETS	**200**		**812.361.396.706**	**646.543.869.410**
I. Long-term receivables	**210**		**428.355.120**	**158.098.960**
5 - Other long-term receivables	215	V.4	428.355.120	158.098.960
II - Fixed assets	**220**		**795.948.644.815**	**623.454.156.946**
1 - Tangible fixed assets	221	V.9	795.948.644.815	623.454.156.946
- Historical Cost	222		968.638.927.795	1.180.647.621.082
- Accumulated depreciation (*)	223		(172.690.282.980)	(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	**1.452.229.549**	**1.848.292.165**
- Historical Costs	241		23.700.004.651	23.700.004.651
- Accumulated depreciation (*)	242		(22.247.775.102)	(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**		**9.531.849.554**	**15.683.210.571**
1 - Long-term prepaid expenses	271	V.14	9.531.849.554	15.683.210.571
TOTAL ASSSETS (270 = 100 + 200)	**280**		**1.139.508.388.950**	**948.780.229.635**

EQUITY	CODE	NOTES	30/06/2026	01/01/2026
1	2	3	4	5
C - LIABILITIES (300 = 310 + 330)	300		**472.133.474.433**	**361.121.463.898**
I - Current liabilities	310		**148.565.662.721**	**125.956.307.306**
1 - Short-term trade payables	311	V.17	12.174.146.696	22.103.723.132
2 - Short term Advances Received from Customers	312		-	339.617.269
3 - Dividends Payable	313	V.18	633.829.500	636.930.300
4 - Statutory Obligations	314	V.19	15.810.149.511	11.013.286.701
5 - Payables to employees	315		4.625.924.601	10.437.976.385
6 - Short-term accrued expenses	316	V.20	3.311.140.069	4.918.648.093
9 - Short-term uneared Revenues	319	V.22	7.809.335.174	5.172.997.493
10 - Other short-term payables	320	V.21	27.287.684.323	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		15.429.298.683	15.232.614.988
II - Non - current liabilities	330		**323.567.811.712**	**235.165.156.592**
8 - Other long-term payables	338	V.21	1.419.000.000	1.223.000.000
9 -Long-term borrowings and finance lease	339	V.16	322.020.389.995	233.894.985.712
12 - Payable Deferred Income Tax	342	V.26	128.421.717	47.170.880
D - OWNER'S EQUITY	400		**667.374.914.517**	**587.658.765.737**
I - Owner's equity	410		**667.374.914.517**	**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		109.799.003.869	42.852.259.013
- Undistributed earnings/ accumulated losses by the end of prior year	420a		24.447.777.834	-
- Losses/Undistributed earnings of current year	420b		85.351.226.035	42.852.259.013
TOTAL LIABILIATIES AND OWNERS'EQUITY	440		**1.139.508.388.950**	**948.780.229.635**

Approved 10 July, 2026

Preparer	Chief-accoutant	Legal Representative of the company
Nguyen Bao Ngoc	*Tran Thi Thanh Huong*	*Duong Ngoc Tu*

M.S.D.N: 020011... CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VINASHIP THÀNH PHỐ H...

VINASHIP JOINT STOCK COMPANY
Address: 14 Vo Nguyen Giap street - Kenh Duong ward - Le Chan district - Hai Phong City
Parent Company Financial Statement
2nd Quarter 2026 ended 30/06/2026

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 April to 30 June 2026

Currency: VNĐ

ITEMS	CODE	NOTES	QUARTER II		First half	
			Quarter II of 2026	Quarter II of 2025	2026	2025
1	2	3	4	5	7	8
1 - Revenue from sale of goods and rendering of services	01	VII.1	**128.104.017.651**	**175.287.696.527**	**223.710.403.858**	**289.184.147.138**
3 - Net revenue from sale of goods and rendering of services (10=01-02)	10	VII.1	**128.104.017.651**	**175.287.696.527**	**223.710.403.858**	**289.184.147.138**
4 - Cost of goods sold and services rendered	11	VII.3	100.084.785.040	168.135.628.232	200.483.216.685	274.141.299.317
5 - Grossprofit from sale of goods and rendering of services (20 = 10-11)	20		**28.019.232.611**	**7.152.068.295**	**23.227.187.173**	**15.042.847.821**
6- Profit/loss from sale of investment properties	21					
7 - Finance Income	22	VI.5	**2.505.618.909**	**4.044.889.196**	**4.887.502.807**	**6.465.138.287**
8 - Finance expenses	23	VI.6	7.235.750.573	2.546.747.377	12.438.700.169	5.349.016.336
In which: Interest expenses	24		*6.680.899.487*	*2.253.268.169*	*11.045.956.738*	*4.567.033.006*
9 - Selling expenses	25	VII.9	2.605.042.700	2.709.171.271	4.172.194.131	4.700.703.594
10 - General and administrative expenses	26	VII.9	6.478.743.817	5.789.862.647	12.193.257.848	11.211.377.114
11 - Operating(loss)/profit (30 = 20+21+22-(23+25+26))	30		**14.205.314.430**	**151.176.196**	**(689.462.168)**	**246.889.064**
12 - Other income	31	VI.7	46.398.321.193	153.759.767	107.488.694.034	**155.671.517**
13 - Other expenses	32	VI.8	1.204.261	188.912.000	56.605.483	202.017.000
14 - Other profit (40 = 31 - 32)	40		**46.397.116.932**	**(35.152.233)**	**107.432.088.551**	**(46.345.483)**
15 - Accounting (loss)/profit before tax (50 = 30 + 40)	50		**60.602.431.362**	**116.023.963**	**106.742.626.383**	**200.543.581**
16 - Current corporate income tax expenses	51	VII.11	12.159.547.558	119.995.177	21.310.149.511	136.899.101
17 - Deferred Income Tax	52	VII.11	81.250.837	(72.790.385)	81.250.837	(72.790.385)
18 - Net(loss)/profit after tax (60 = 50 - 51 - 52)	60		**48.361.632.967**	**68.819.171**	**85.351.226.035**	**136.434.865**
19 - Earning per Share	70					
20 - Diluted earning per share	71					

Approved 10 July, 2026

Preparer	Chief-accoutant	Legal Representative of the company
Nguyen Bao Ngoc	*Tran Thi Thanh Huong*	*Duong Ngoc Tu*

CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VINASHIP THÀNH PHỐ HẢI PHÒNG M.S.D.N: 0200... CTCP

INTERIM CASH FLOW STATEMENT
(Applying indirect method)
For the period from 01 January 2026 to 30 June 2026

Currency: VNĐ

Items	Code	Notes	From 01/01 to 30/06	
			2026	2025
1	2	3	4	5
I - CASH FLOWS FROM OPERATING ACTIVITIES				
1 - Loss/Profit before tax	**01**		**106.742.626.383**	**200.543.581**
2 - Adjustments for				
Depreciation of tangible fixed assets, amortisation of intangible fixed assets	02		32.971.310.025	22.201.811.245
- Provisions	03		8.600	-
- Foreign exchange gains arising from revaluation of monetary accounts denominated in foreign currency	04		(630.925.324)	(1.125.438.290)
- Profits from investing activities	05		(110.805.502.863)	(3.578.560.314)
- Interest expenses	06		11.045.956.738	4.567.033.006
- Other adjustments	07			
3 - Operating profit before changes in working capital	**08**		**39.323.473.559**	**22.265.389.228**
- Decrease/increase in receivables	09		1.619.244.683	(16.758.537.367)
- Decrease/increase in inventories	10		5.811.247.381	2.868.483.648
- Decrease/increase in payables (other than interest, corporate income tax)	11		(1.666.717.037)	(4.562.255.898)
- Decrease/increase in prepaid expenses	12		5.768.692.031	(971.934.672)
- Decrease/increase trading securities	13			
- Interest paid	14		(10.919.544.107)	(4.602.400.288)
- Corporate income tax paid	15		(16.763.211.397)	(10.056.848.664)
- Operating other income	16			51.768.798
- Operating other expenses	17		(5.150.814.294)	(1.855.735.386)
Net cash flows from operating activities	**20**		**18.022.370.819**	**(13.622.070.601)**
II - CASH FLOWS FROM INVESTING ACTIVITIES				
1 - Purchase of fixed assets	21		(225.910.774.188)	(6.041.684.588)
2 - Proceeds from disposals of fixed assets	22		128.725.583.510	153.759.259
3 - Payments to provide loans, to acquire debt instrument of other units	23		(86.000.000.000)	(79.000.000.000)
4 - Receipts from the recovery of loans provided, from the re-sale of debt instruments of other units	24		43.000.000.000	133.000.000.000
7 - Interest received	27		1.696.964.679	3.776.230.884
Net cash flows used in investing activities	**30**		**(138.488.225.999)**	**51.888.305.555**
III - CASH FLOWS FROM FINANCING ACTIVITIES				
3 - Drawdown of borrowings	33	VIII.3	133.131.579.130	
4 - Repayment of borrowings	34	VIII.4	(25.987.377.827)	(10.452.678.572)
6 - Dividend, profit paid to owner	36		(3.100.800)	
Net cash flows used in/from financing activities	**40**		**107.141.100.503**	**(10.452.678.572)**
NET INCREASE IN CASH FOR THE YEAR (50 = 20+30+40)	**50**		**(13.324.754.677)**	**27.813.556.382**
CASH AT BEGINNING OF YEAR	**60**		**173.531.817.034**	**131.101.782.762**
Impact of exchange rate fluctuation	61		543.552.711	959.399.266
CASH AT END OF YEAR (70 = 50+60+61)	**70**		**160.750.615.068**	**159.874.738.410**

Preparer	**Chief-accoutant**	*Approved 10 April, 2026* **Legal Representative**
Nguyen Bao Ngoc	*Tran Thi Thanh Huong*	*Duong Ngoc Tu*

CÔNG TY CỔ PHẦN VẬN TẢI BIỂN VINASHIP

Form No. B09a-DN

NOTES TO THE FINANCIAL STATEMENTS
THE QUARTER II 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 Q2 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. The company's fleet primarily operates in the Northeast and Southeast Asia routes, mainly under voyage charter combined with time charter arrangements. The main cargoes include cement, clinker, steel, bulk corn, and fertilizers.

Since April 2026, the maritime shipping market has recovered, with freight rates rising significantly. Supported by positive developments in the regional market, the Company proactively shifted its operating strategy from voyage charter operations to time charter services. At the same time, it vigorously implemented plans to dispose of older vessels and invest in new ones. As a result, the fleet's operating performance improved considerably, with key operational indicators in the second quarter showing substantial gains compared with the previous quarter. All vessels exceeded their planned performance targets.

Revenue from third-party vessel chartering and transportation services in the second quarter reached VND 35.5 billion, representing 124% of the revenue achieved in the first quarter of 2026.

During Q2, the company also completed the disposal of its vessel Vinaship Gold, generating VND 46 billion in proceeds. This contributed to capital funding for the investment in new vessels planned for the 2nd half.

6- Corporate Structure:
-The company's headquarters is located at No. 14 Vo Nguyen Giap, An Bien ward, Haiphong City.
- On 30 June 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 June 2026, the total number of employees in the company is **251.**

II – ACCOUNTING PERIOD, CURRENCY UNITS USED IN ACCOUNTING:

1- **The 2nd quarter accounting period:** begins on 1 April and ends on 30 June of the year. The 2nd quarter 2026 accounting period starts from April 1, 2026 to June 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.
- 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:

- 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.

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

V- Notes to the financial statement

1- Cash and cash equivalents

Unrestricted cash and cash equivalents	30/06/2026	01/01/2026
- Cash	**244.744.000**	**742.089.000**
- Demand deposit in banks	**160.505.871.068**	**162.789.728.034**
+ Demand deposit in MSB	39.609.174.189	43.615.780.751
+ Demand deposit in NCB	4.082.150.386	57.563.852.970
+ Demand deposit in BIDV	35.028.667.051	61.460.797.823
+ Demand deposit in MB	81.755.622.223	-
+ Demand deposit in other banks	30.257.219	149.296.490
- Cash in transit		
- Cash equivalents		**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		-
Total	**160.750.615.068**	**173.531.817.034**

V- Notes to the financial statement (Cont'd)

2- Financial Investments

b) Held-to-maturity investment

Items	30/06/2026			01/01/2026		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
b1) Short-term	87.816.693.151	87.816.693.151	-	43.192.915.067	43.192.915.067	-
- Term deposits	87.816.693.151	87.816.693.151	-	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 NCB	-	-	-	20.122.054.794	20.122.054.794	-
+ 06-month term deposit in VIB	15.003.493.151	15.003.493.151	-	23.026.613.698	23.026.613.698	-
+ 06-month term deposit in MB	71.801.643.835	71.801.643.835	-	-	-	-
+ 12-month term deposit in MB	1.011.556.165					
b2) Long-term	-	-	-	-	-	-
Total	**87.816.693.151**	**87.816.693.151**	**-**	**43.192.915.067**	**43.192.915.067**	**-**

c) Capital contribution to other entities

Items	30/06/2026			01/01/2026		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
- Investment in subsidairy	**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	-
- Invest in Stocks Detailed as at 30, June 2026	***1.437.338***	***373.800***	***1.119.670***	***1.437.338***	***440.400***	***1.111.070***
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**

3- Trade receivables

Items	30/06/2026		01/01/2026	
	Balance	Provision	Balance	Provision
a) Short-term trade receivables	**30.448.169.139**	**(2.154.204.279)**	**30.334.975.633**	**(2.154.204.279)**
- XNK Thien Phuc Shipping trading JSC	12.849.488.246		6.579.542.381	
- Thien Phuc Marine Services and Shipping Company	13.785.914.670		10.262.478.410	
- Nhat Minh Am Trading JSC	-		8.420.757.192	
- Other receivables	3.812.766.223	(2.154.204.279)	5.072.197.650	(2.154.204.279)
b) Long-term trade receivables	-	-	-	-
c) With related parties trade receivables	**257.788.041**	-	**257.788.041**	-
VietNam hi-tech transportation company Ltd	257.788.041		257.788.041	-
Total	**30.448.169.139**	**(2.154.204.279)**	**30.334.975.633**	**(2.154.204.279)**

4- Other receivables

Items	30/06/2026		01/01/2026	
	Balance	Provision	Balance	Provision
a) Short-term	**17.595.271.286**	**(7.342.487.574)**	**14.185.630.449**	**(7.342.487.574)**
- Advancements	2.825.131.405		3.290.204.077	
- Short-term deposit	4.733.408.529		17.040.400	
- Hull and P&I Insurance receivables	2.377.837.408		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	271.263.896		240.737.220	
- Health Insurance	10.041.221			
- Interest receivables	-		-	
- Other receivales	35.101.253		20.228.960	
b) Long-term	**428.355.120**	-	**158.098.960**	-
- Long-term deposit	428.355.120		158.098.960	-
Total	**18.023.626.406**	**(7.342.487.574)**	**14.343.729.409**	**(7.342.487.574)**

6- Bad debt

Items	30/06/2026			01/01/2026		
	Historical cost	Recoverable amount	Debtor	Historical cost	Recoverable amount	Debtor
Accrued liabilities from 31/05/2011, Vinashinlines has been opening bankruptcy proceeding and pending judgment	7.342.487.574	-	- Vinashinlines	7.342.487.574	-	- Vinashinlines
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**	**-**	

7- Inventory

Items	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	33.072.336.572	-	36.033.338.515	
- Tools and supplies				
- Work in progress	-		2.850.245.438	
Total	**33.072.336.572**	**-**	**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	30/06/2026		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**

9 - Increase, decrease fixed assets first half of 2026

ITEMS \ FIXED ASSET	BUILDING&ARCHITECTONIC MODEL	TRANSPORTTATION & 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 Nguyên 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	-	**438.319.251.975**	-	-	**438.319.251.975**
- 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
4. Ending balance	**83.205.251.029**	**873.981.777.644**	**5.102.897.024**	**6.349.002.098**	**968.638.927.795**
- Full depreciation fixed assets in use	3.404.646.756	96.493.296.016	60.431.830	216.281.662	100.174.656.264
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	**1.609.699.644**	**30.117.059.844**	**409.092.336**	**763.942.332**	**32.899.794.156**
- Depreciation	1.609.699.644	30.117.059.844	409.092.336	763.942.332	32.899.794.156
Vinaship building at 14 Vo Nguyên Giap	1.524.785.988				1.524.785.988
04 elevators in Vinaship building			342.413.766		342.413.766
HVAC system in Vinaship building				731.250.000	731.250.000
Motor vessel My Hung					-
Motor vessel Vinaship Gold		3.161.528.469			3.161.528.469
Motor vessel Vinaship Unity		12.218.188.824			12.218.188.824
Motor vessel Vinaship Harmony		10.561.149.426			10.561.149.426
Motor vessel Vinaship Amity		3.449.294.444			3.449.294.444
Other fixed assets	84.913.656	726.898.681	66.678.570	32.692.332	911.183.239
3. Decrease during the period	-	**417.402.975.312**	-	-	**417.402.975.312**
- 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*
4. Ending balance	**12.188.941.530**	**155.514.646.035**	**1.699.073.909**	**3.287.621.506**	**172.690.282.980**
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	**71.016.309.499**	**718.467.131.609**	**3.403.823.115**	**3.061.380.592**	**795.948.644.815**
Vinaship building at 14 Vo Nguyên Giap	70.131.615.798				70.131.615.798
04 elevators in Vinaship building			2.737.407.831		2.737.407.831
HVAC system in Vinaship building				2.920.937.501	2.920.937.501
Motor vessel My Hung		-			-
Motor vessel Vinaship Unity		254.611.289.620			254.611.289.620
Motor vessel Vinaship Harmony		239.620.745.849			239.620.745.849
Motor vessel Vinaship Amity		222.322.705.504			222.322.705.504
Other fixed assets	884.693.701	1.912.390.636	666.415.284	140.443.091	3.603.942.712
- Carrying amount of mortgaged assets		716.554.740.973			**716.554.740.973**

- Motor vessel Vinaship Pearl is successfully sold and deliveried to the buyer on 14 January 2026
- Motor vessel Vinaship Gold is successfully sold and deliveried to the buyer on 25 April 2026
- Motor vessel Vinaship Amity is acquired and put into operation on 25 April 2026

10 - Increase, decrease intangible fixed assets first half 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 first half of 2026

13 - Increase, decrease investment real estate first half 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 Đinh 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	-		-
3. Decrease during the period		-	-
4. Ending balance	**2.627.505.019**	**21.072.499.632**	**23.700.004.651**
II - ACCUMULATED DEPRECIATION			
1. Beginning balance	**2.627.505.019**	**19.224.207.467**	**21.851.712.486**
2. Increase during the period	-	**396.062.616**	**396.062.616**
- Change from fixed assets			-
- Depreciation	-	396.062.616	396.062.616
Hau Phuong Đinh Vu container Yard		*396.062.616*	*396.062.616*
Transvina container Yard		-	-
Other investment real estate		-	-
3. Decrease during the period	-	-	-
4. Ending balance	**2.627.505.019**	**19.620.270.083**	**22.247.775.102**
III - CARRYING AMOUNT			
1. Beginning balance	-	**1.848.292.165**	**1.848.292.165**
4. Ending balance	-	**1.452.229.549**	**1.452.229.549**
Hau Phuong Đinh Vu container Yard		1.452.229.549	1.452.229.549
Transvina container Yard		-	-
Other investment real estate		-	-

14- Deferred Expenses

Items	30/06/2026	In the period		01/01/2026
		Increase	Decrease	
a) Short- term				
- Motor vessels insurance expenses	1.660.086.392	6.927.483.940	7.433.013.394	2.165.615.846
- Other prepaid expenses	1.196.290.700	3.675.742.340	2.787.543.900	308.092.260
Total	**2.856.377.092**	**10.603.226.280**	**10.220.557.294**	**2.473.708.106**
b) Long - term				
- Unexpired fixed assets major repairing cost	8.650.508.676	-	5.717.977.297	14.368.485.973
- Building equipments	731.672.308	-	365.836.146	1.097.508.454
- Other prepaid expenses	149.668.570	-	67.547.574	217.216.144
Total	**9.531.849.554**	**-**	**6.151.361.017**	**15.683.210.571**

15- Other Assets

Items	30/06/2026	01/01/2026
a) Other current assets		
b) Other non - current assets		

16- Borrowings and finance lease

Items	30/06/2026	In the period		01/01/2026
		Increase	Decrease	
a) Short-term borrowings	-			-
+ Short-term borrowings	-			-
b) Long-term borrowings	**383.504.544.159**	**178.137.753.977**	**70.993.552.674**	**276.360.342.856**
- Current portion of long-term libilities	**61.484.154.164**	**45.006.174.847**	**25.987.377.827**	**42.465.357.144**
+ MSB loan	20.905.357.144	10.452.678.572	10.452.678.572	20.905.357.144
+ BIDV loan	21.560.000.000	10.780.000.000	10.780.000.000	21.560.000.000
+ MB loan	19.018.797.020	23.773.496.275	4.754.699.255	-
- Long-term liabilities	**322.020.389.995**	**133.131.579.130**	**45.006.174.847**	**233.894.985.712**
+ MSB loan	94.074.107.140	-	10.452.678.572	104.526.785.712
+ BIDV loan	118.588.200.000	-	10.780.000.000	129.368.200.000
+ MB loan	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**

17- Trade payables

Items	30/06/2026	01/01/2026
Short-term trade payables	**12.174.146.696**	**22.103.723.132**
PT Indofuels Limited	-	10.910.343.393
Kinetik Petroleum 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
Other suppliers	4.184.028.932	9.247.184.904
Long-term trade payables	-	-
c) Overdue payment		
d) Related party payables	**461.027.925**	**832.658.600**
Parent Company - VIMC	-	200.000.000
VIMC Shipping Company	461.027.925	
Vosco Trading and Service JSC		632.658.600
Total	**12.174.146.696**	**22.103.723.132**

18- Dividend payables

Items	30/06/2026	01/01/2026
Dividend payables	633.829.500	636.930.300

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

Items	01/01/2026	Incurred during the period	Paid during the period	30/06/2026
a) Payables				
Short-term	**11.013.286.701**	**26.104.176.240**	**21.307.313.430**	**15.810.149.511**
- Value-added tax	-	4.052.236.860	4.052.236.860	-
- Import Value-added tax		17.461.920	17.461.920	-
- Export, Import Tax		9.890.219	9.890.219	-
- Corporate income tax	10.975.632.131	21.597.728.777	16.763.211.397	15.810.149.511
- Licensing fee				-
- Personal income tax	37.654.570	116.417.936	154.072.506	-
- Land and housing tax		52.438.835	52.438.835	-
- Land rental charges offset		211.626.337	211.626.337	-
- Fees, fines and other payables		46.375.356	46.375.356	-
Long-term	-			-
				-
Total	**11.013.286.701**	**26.104.176.240**	**21.307.313.430**	**15.810.149.511**
b) Receivables				
Short-term	**1.162.279.944**	-	**(627.172.780)**	**535.107.164**
- Personal income tax			37.805.083	37.805.083
- Land rental charges offset	1.162.279.944		(664.977.863)	497.302.081
- Other receivables				-
Long-term				
Total	**1.162.279.944**	-	**(627.172.780)**	**535.107.164**

20- Accrued expenses

Items	30/06/2026	01/01/2026
a) Short-term	**3.311.140.069**	**4.918.648.093**
- Interest accrued expenses	448.579.389	322.166.758
- TM8 land capital construction accrued expenses		-
- Other accrued expenses	2.862.560.680	4.596.481.335
	-	-
Total	**3.311.140.069**	**4.918.648.093**

21- Other payables

Items	30/06/2026	01/01/2026
a) Short - term		
Unemployment insurance	161.153.369	165.507.281
Short - term deposits received	26.107.689.996	12.466.117.600
Other payable to seafarers	575.524.628	548.505.306
Other payables	443.316.330	455.025.614
Total	**27.287.684.323**	**13.635.155.801**
b) Long-term		
Long - term deposits received	1.419.000.000	1.223.000.000
Cộng	**1.419.000.000**	**1.223.000.000**
c) Overdue payables	-	-

22- Unearned Revenue

Items	30/06/2026	01/01/2026
a) Short - term		
- Unearned revenue from shipping operations	6.879.072.000	4.092.036.000
- Unearned revenue from office, premies, parking space rental	930.263.174	1.080.961.493
b) Long-term		
Total	**7.809.335.174**	**5.172.997.493**

25- Provisions

Items	01/01/2026	Provision Increase	Provision Decrease	30/06/2026
a) Short - term	-			-
b) Long-term	-			-

26- Deferred tax assets and deferred tax liabilities

Deferred tax assets

Khoản mục	30/06/2026	01/01/2026
Corporate income tax rate	**20%**	**20%**
Deferred tax assets	-	-

Deferred tax liabilities

Khoản mục	30/06/2026	01/01/2026
Corporate income tax rate	**20%**	**20%**
Deferred corporate income tax expenses arisig 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**

27- Statement of changes in Equity:

a - Statement of changes in Equity in first half of 2026

ITEMS	Owner's capital	Undistributed profit after tax and funds	Investment development fund	Total
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 half of 2026		85.351.226.035		85.351.226.035
- Corporate icome tax payment after inspection		(287.579.266)		(287.579.266)
- Appropriation of profit 2025		(18.116.901.913)	12.769.403.924	(5.347.497.989)
+ 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)*
Ending balance at 30/06/2026	**339.999.600.000**	**109.799.003.869**	**217.576.310.648**	**667.374.914.517**

b - Detailed owner's equity invested capital:

Items	30/06/2026	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	1st half of 2026	1st half 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	30/06/2026	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*
** Par value: VNĐ/share*	*10.000*	*10.000*

30. Off - balance Sheet

d) Secured Assets	30/06/2026	01/01/2026
Secured tangible fixed assets at banks	494.232.035.469	505.621.704.594
- The carrying amount of motor vessel Vinaship Unity pledged as security for borrowings at MSB	*254.611.289.620*	*260.720.384.032*
- The carrying amount of motor vessel Vinaship Harmony pledged as security for borrowings at BIDV	*239.620.745.849*	*244.901.320.562*
- The carrying amount of motor vessel Vinaship Amity pledged as security for borrowings at MB	*222.322.705.504*	-

a) Foreign currency	30/06/2026	01/01/2026
- USD (US dollars)	**5,753,392.97**	**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*

VII- ADDITIONAL INFORMATIONS FOR INCOME STATEMENT

1- Gross revenue from sale of goods and rendering of services

Items	1st half of 2026	1st half of 2025
a) Revenue from sale of goods and rendering of services		
+ Shipping operation	141.620.497.532	199.151.342.389
+ Chartered vessel	63.919.845.917	77.647.310.430
+ Investment real estate sale	5.157.213.606	4.073.012.255
+ Services sale	876.469.758	296.631.700
+ Goods sale	12.136.377.045	8.015.850.364
Total	**223.710.403.858**	**289.184.147.138**
b) Revenue from providing services with related parties		
+ Subsidiary - Vimaser	44.617.992	12.000.000
+ VietNam hi-tech transportation company Ltd	468.705.528	434.021.019
Total	**513.323.520**	**446.021.019**

3- Cost of goods sold

Items	1st half of 2026	1st half of 2025
b) Purchase of goods and services with related parties		
- Shipping operation	124.371.563.041	189.541.700.047
+ Chartered vessel	62.792.003.444	75.144.595.260
+ Investment real estate sale	2.010.757.544	1.310.750.200
+ Services sale	817.784.748	196.906.607
+ Goods sale	10.491.107.908	7.947.347.203
Total	**200.483.216.685**	**274.141.299.317**
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 liabitity Co	-	1.562.950
- VIMC Shipping Company	461.027.925	-
- Dong Do marine JSC	12.254.354.041	-
Total	**13.427.447.235**	**1.612.302.950**

4- Profit/loss from sale of investment properties

Items	1st half of 2026	1st half 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	1st half of 2026	1st half of 2025
- Interest income	3.337.817.577	3.424.801.055
- Exchange rate differences profit during the period	918.759.906	1.914.898.942
- Exchange rate differences profit ending the period	630.925.324	1.125.438.290
- Other financial income		
Total	**4.887.502.807**	**6.465.138.287**

6- Expenses for financial activities

Items	1st half of 2026	1st half of 2025
- Interest expenses	11.045.956.738	4.567.033.006
- Exchange rate differences losses during the period	1.269.873.889	781.983.186
- Lỗ chênh lệch tỷ giá do đánh giá lại số dư cuối kỳ		
- Lỗ bán cổ phiếu VST		
- Provision for Long-term Investments Devaluation	8.600	-
- Other finance expenses	122.860.942	144
Total	**12.438.700.169**	**5.349.016.336**

7- Other Income

Items	1st half of 2026	1st half 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	3.933.934	1.912.258
Total	**107.488.694.034**	**155.671.517**

8- Other Expenses

Items	1st half of 2026	1st half of 2025
- Fine	46.375.356	
- Others	10.230.127	202.017.000
Total	**56.605.483**	**202.017.000**

9- General & administration expenses and selling expenses

Items	1st half of 2026	1st half of 2025
a) General & administration expenses	**12.193.257.848**	**11.211.377.114**
Material cost	646.433.086	715.603.213
Employee cost	7.059.609.216	5.565.042.430
Fixed asset depreciation	2.066.462.797	2.515.336.313
Taxes, fees, charges	244.591.117	293.358.630
Outside purchasing services cost	1.112.545.032	935.286.178
Other monetary expenses	1.063.616.600	1.186.750.350
b) Selling expenses	**4.172.194.131**	**4.700.703.594**
Shipping commisions	4.172.194.131	4.700.703.594

10- Production and operating costs by Element

Items	1st half of 2026	1st half of 2025
- Direct raw material cost	39.197.613.412	86.840.779.767
- Employees cost	**25.229.234.656**	**23.133.263.828**
+ Employees cost	19.678.002.725	17.189.875.000
+ Social Insurance	2.309.762.536	2.350.076.400
+ Health insurance	285.710.311	269.062.560
+ Unemployment Insurance	131.986.429	134.290.080
+ Trade union fees	257.972.855	268.580.160
+ Meal allowance	2.565.799.800	2.921.379.628
- Taxes, fees, charges	929.043.035	700.963.989
- Provision for doubtfull short-term receivables cost	-	
- Fixed asset depreciation and amortization	32.971.310.025	22.201.811.245
- Outside purchasing services expenses	101.890.400.216	144.440.855.870
- Other moneytary expenses	3.289.713.974	3.050.109.420
Total	**203.507.315.318**	**280.367.784.119**

11. Current corporate income tax expenses

Items	1st half of 2026	1st half of 2025
- Profit before tax	**106.742.626.383**	
- Current corporate income tax rate	**20%**	**20%**
Increase adjustments	**450.229.756**	-
- Board 's remuneration	168.000.000	120.000.000
- Fines	46.375.356	-
- Gain from foreign currency exchange last year	235.854.400	1.524.906.008
Decrease adjustments	**642.108.584**	-
- Gain from foreign currency exchange	642.108.584	1.160.954.084
Taxable income of the period	**106.550.747.555**	**64.108.716**
Current corporate income tax expenses	21.310.149.511	136.899.101
Deferred tax expenses (**)	**81.250.837**	**(72.790.385)**
Corporate income tax expenses (*)	**21.391.400.348**	**64.108.716**

(**) Deferred tax expenses	1st half of 2026	1st half of 2025
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

	1st half of 2026	1st half of 2025
3. Drawdown of borrowings		
- Borrowings	**133.131.579.130**	-
- Proceeds from bond issuarance	-	-
- Proceeds from borrowings	-	-
4. Repayment of borrowings	**25.987.377.827**	**10.452.678.572**
- Repayment of borrowings	25.987.377.827	10.452.678.572

IX. OTHER INFORMATIONS

3- TRANSACTIONS WITH RELATED PARTIES

Transaction with board of general directors

	1st half of 2026	1st half of 2025
Board of directors income	**1.800.722.335**	**1.928.337.556**
Mr Nguyen Ngoc Anh - Chairman of the board	80.000.000	59.000.000
Mr Vuong Ngoc Son - Vice chairman of the board	-	39.000.000
Mr Duong Ngoc Tu - General Director, board member	477.018.366	522.884.599
Mrs Vu Thi Phuong Thao - Board member	51.000.000	51.000.000
Mr Pham Ba Chinh - Board member	-	39.000.000
Mr Vu Ngoc Lam - Board member	51.000.000	12.000.000
Mr Le Quang Huy - Board member	51.000.000	12.000.000
Mr Nguyen Quang Duy - Vice General Director	-	5.000.000
Mr Le Van Thai - Vice General Director	341.673.794	393.614.930
Mr Doan Minh Than - Vice Geneal Director	335.332.827	335.472.682
Mrs Tran Thi Thanh Huong - Chief accountant	307.147.348	340.365.345
Mrs La Thi Lien Huong - Head of the supervisory board	51.000.000	51.000.000
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	10.000.000
Mr Chu The Nga - member of the supervisory board	-	10.000.000
Mrs Ta Thi Hue - member of the supervisory board	10.000.000	-
Mrs Nguyen Thi Thu Hang - member of the supervisory board	10.000.000	-

5- Comparative informations

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

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

Activities	2nd quarter of 2026	1st half of 2026	2nd quarter of 2025	1st half of 2025
Shipping Operation				
- Revenue	82.649.704.116	141.620.497.532	102.834.460.251	199.151.342.389
- Cost	67.465.755.898	140.259.220.039	106.908.234.530	204.470.052.513
- Profit	15.183.948.218	1.361.277.493	(4.073.774.279)	(5.318.710.124)
Chartered vessel				
- Revenue	35.458.836.261	63.919.845.917	65.753.785.430	77.647.310.430
- Cost	35.055.853.297	63.230.798.425	64.539.084.752	76.088.323.502
- Profit	402.982.964	689.047.492	1.214.700.678	1.558.986.928
Investment real estate sale				
- Revenue	2.638.565.667	5.157.213.606	2.161.788.515	4.073.012.255
- Cost	1.100.098.795	2.049.757.544	696.431.478	1.350.750.200
- Profit	1.538.466.872	3.107.456.062	1.465.357.037	2.722.262.055
Services sale				
- Revenue	699.878.639	876.469.758	120.483.164	296.631.700
- Cost	662.416.962	817.784.748	110.466.725	196.906.607
- Profit	37.461.677	58.685.010	10.016.439	99.725.093
Goods sale				
- Revenue	6.657.032.968	12.136.377.045	4.417.179.167	8.015.850.364
- Cost	4.884.446.605	10.491.107.908	4.380.444.665	7.947.347.203
- Profit	1.772.586.363	1.645.269.137	36.734.502	68.503.161
Financial activities				
- Revenue	2.505.618.909	4.887.502.807	4.044.889.196	6.465.138.287
- Cost	7.235.750.573	12.438.700.169	2.546.747.377	5.349.016.336
- Profit	(4.730.131.664)	(7.551.197.362)	1.498.141.819	1.116.121.951
Other Activities				
- Revenue	46.398.321.193	107.488.694.034	153.759.767	155.671.517
- Cost	1.204.261	56.605.483	188.912.000	202.017.000
- Profit	46.397.116.932	107.432.088.551	(35.152.233)	(46.345.483)

Approved 10 July, 2026

Preparer	Chief-accountant	Legal Representative of the company
Nguyen Bao Ngoc	*Tran Thi Thanh Huong*	*Duong Ngoc Tu*

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